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A Comparative Study of Financial and Related Information for Michigan Intermediate School Districts

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A COMPARATIVE STUDY OF FINANCIAL
AND RELATED INFORMATION FOR
MICHIGAN INTERMEDIATE
SCHOOL DISTRICTS

by

Howard W. Wood

A Dissertation
Submitted to the
Faculty of The Graduate College
in partial fulfillment
of the
Degree of Doctor of Education

Western Michigan University
Kalamazoo, Michigan
August 1974

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This dissertation would have been impossible without two modern pieces of equipment: (1) The computer, and (2) the printing and reproduction machines that permit photographic reduction. Richard Houchard of the Western Michigan University Computer Center was most helpful in programming the computer to create the charts found in this study. By photographically reproducing these charts from computer printouts, the accuracy of the computer was retained. The willingness of Dr. George Mallinson, Dean of the Graduate College, to permit this type of reproduction was greatly appreciated.

Considerable credit belongs to Intermediate School District personnel throughout the State. In most cases they

provided information willingly and graciously. Particularly helpful were Steve Leggett, School Finance Specialist, and Robert Hornberger, Director of Department Services with the State Department of Education. Without the computerized data, and copies of various summaries and reports they provided, this task would have been impossible.

Howard William Wood

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CHAPTER I
INTRODUCTION

Statement of the Problem

The purpose of this study is to provide comparative information about the finances and services of Intermediate School Districts in the State of Michigan. The primary intent is to provide information in a form that will make comparisons between the districts meaningful, informative, and efficient for interpretation.

Comparative information is statistical data arranged in graph, chart, and similar form with percentage and/or dollar amounts in each category so as to demonstrate differences between the Intermediate School Districts.

Intermediate School Districts are the 59 districts (58 beginning with the 1973-74 school year) so designated by the State Board of Education to service local schools within their boundaries. Services include programs for the blind, hard of hearing, and mentally handicapped; data analysis; vocational-technical education; and other services which it would be difficult for each local school district to provide for itself. The present 59 Intermediate School Districts are consolidations of the 83 original County Districts.

Need and Significance of the Study

Comparative information on local school districts is

prepared annually by the State Board of Education and the Michigan Education Association. Summaries, analyses, and other types of reports comparing school districts have been extensively used by both parties in the negotiations process, no matter what the source. It is necessary for employers, and teachers, to show evidence that their demands are justified, particularly when negotiations reach the mediation, fact-finding, and arbitration levels. The most convincing evidence is generally what some other school district is doing. The greater the similarity between the two districts being compared, the stronger the evidence.

Intermediate School Districts are primarily service units for local school districts. Generally, the services they perform are those that a local school district could not easily perform for itself. In determining the scope and intensity of these services, a valuable guide should be the services that other Intermediate School Districts are providing. Local superintendents, as well as Intermediate School District administrators, should be able to use the information provided in this study as one guide to the strengths and weaknesses of the services provided locally.

It is difficult to find this type of information for Intermediate School Districts. Each Intermediate School District gathers its own information about other districts. Their search is generally restricted to the closest neighboring districts, not necessarily the most similar. There

is a need for state-wide comparisons from which accurate supporting evidence can be drawn. This dissertation creates a structure and format for providing comparative information and compiles operational data for the 1972-73 school year.

Objectives of the Study

The following specific objectives were established:

1. Expenditures in each pertinent category as recorded in the lines and columns of the Annual State Report (Form DS-4074) for each Intermediate School District will be analyzed to detect expenditure emphases placed on each program. The amounts and percentages of Total Funds expended for Administration, Instruction, Data Analysis, and other activities, will be abstracted from the individual reports and presented in a comparative format.
2. The Special Education Report (Form DS-4096) for each Intermediate School District will be analyzed to detect emphases on the various special education programs, as indicated by the assignment of personnel. The number of personnel paid above and below \$10,800 in each Special Education Specialty will be abstracted.
3. Salary schedules for each Intermediate School District that has established a schedule will be ranked according to both starting and maximum salaries. These two rank order lists are typically useful during contract bargaining.
4. The progress and the implications of the consolidation of Intermediate School Districts will be considered.

The characteristics and locations of districts which have consolidated should provide a guide to other districts able to improve their services by consolidating.

Anticipated Outcomes

Suggestions for improvements in the recording processes that will allow more meaningful comparisons will be offered. The present Annual Financial Report (Form 4074) records four basic areas (Instruction, Administration, Fixed Charges, and Debt Processing) and five minor areas of operating expenditures across four basic categories (General, Special, Education, Vocational-Technical Education, and Cooperative Education). Another column, entitled Other Funds, is available for special projects. Columns are also provided for Debt Retirement and Building and Site activities. Each of these categories or columns is a separate Fund Group.

Instructional expenditures are broken down into nine subgroups, and administration into three. Others can be written in. Including the five minor categories which have no subgroups, operating expenditures are broken down into a total of 29 lines across the four basic program areas. It seems likely that these categories and breakdowns are insufficient for the greatly expanded services provided by Intermediate School Districts in recent years. It may be particularly inadequate for reporting large Vocational-Technical programs.

The Special Education Report (Form SD-4096) may

indicate a tendency of Intermediate School Districts to keep salaries for instruction at or below the \$10,800 level. This is the maximum amount subject to prorated reimbursement by the state.

It must be expected that certain areas of Special Education will have a higher number of personnel assigned than other areas. Certainly more children have speech defects than hearing or visual defects. However, the report may show that some areas are primarily staffed with personnel paid above this level. It is not the purpose of this study to determine the reasons for such emphases, but simply to point them out if they exist. This information should be useful to those planning new or revised programs in Special Education, as well as those who negotiate salaries.

The charts and graphs presented and analyzed in this study should be useful in the negotiations process, and in planning budgets and activities for Intermediate School Districts. In determining activities, as well as negotiating contracts, it is necessary to justify new programs and changes in old ones. Comparisons with other Intermediate School Districts should be useful in both cases.

Procedures

The Annual Financial Report (Form SD-4074) and the Special Education Report (Form SD-4096) for each Intermediate School District will be analyzed to form the necessary comparisons. Salary data will be requested in a

questionnaire sent to each Intermediate School District. Information published by the Michigan Education Association on contracts negotiated by its affiliates and phone calls will be used to supplement the questionnaires that are returned.

Interviews with certain Intermediate School District personnel provided answers to specific questions during the development of this study. Resource persons included:

- Mr. John Flaughter, Kalamazoo Valley Intermediate,
Business Manager
- Mr. Ernest Shaw, Van Buren Intermediate, Assistant
Superintendent
- Mr. Bert Goens, Van Buren Intermediate, Special
Education Director

Abbreviations

Because of the limitations of page size, a six letter abbreviation was devised for each Intermediate School District (page 7). Originally, the 83 County Schools were numbered in alphabetical order. As consolidations occurred, Intermediate School Districts kept the number of the county in which their consolidated office was located, thus causing the list to have four names out of alphabetical order:

<u>District Number</u>	<u>Name of Intermediate School District</u>	<u>Location of Office After Consolidation</u>
17	Eastern Upper Peninsula	Chippewa County
28	Traverse Bay Area	Grand Traverse County
31	Copper Country	Houghton County
72	C.O.O.R.	Roscommon County

Page 8 lists other abbreviations for columns and headings used in the tables. These abbreviations appear only in the tables of this study.

Abbreviations for Intermediate School Districts

<u>Dist. No.</u>	<u>Abbre- viation</u>	<u>Name of Intermediate School District</u>	<u>Counties Served</u> ¹
03	ALLEGN	Allegan County	Allegan
04	ALPENA	Alpena-Montmorency-Alcona	Alpena, Montmorency, Alcona (3)
08	BARRY	Barry	Barry
09	BAY	Bay-Arenac	Bay, Arenac (2)
11	BERRN	Berrien County	Berrien
13	CALHUN	Calhoun	Calhoun
14	CASS	Lewis Cass	Cass
15	CHRLVX	Charlevoix-Emmet	Charlevoix, Emmet
16	CHEBOY	Cheboygan-Otsego-Presque Isle	Cheboygan, Otsego, Presque Isle (3)
17	EUP	Eastern Upper Peninsula	Chippewa, Luce, Mackinaw (3)
18	CLARE	Clare County	Clare
19	CLINTN	Clinton County	Clinton
21	DELTA	Delta-Schoolcraft	Delta, Schoolcraft (2)
22	DICK	Dickinson-Iron County	Dickinson, Iron (2)
23	EATON	Eaton	Eaton
25	GENSEE	Genesee	Genesee
26	GLADWN	Gladwin County	Gladwin
27	GOGEB	Gogebic-Ontonagon	Gogebic, Ontonagon (2)
28	TRAVRS	Traverse Bay Area	Grand Traverse, Benzie, Antrim, Kalkaska,
29	GRATOT	Gratiot-Isabella	Gratiot, Isabella (2) Lenlanaw (5)
30	HILLS	Hillsdale County	Hillsdale
31	COPPER	Copper Country	Houghton, Baraga, Keweenaw (3)
32	HURON	Huron	Huron
33	INGHAM	Ingham	Ingham
34	IONIA	Ionia County	Ionia
35	IOSCO	Iosco	Iosco
38	JACKSN	Jackson County	Jackson
39	KZOO	Kalamazoo Valley	Kalamazoo
41	KENT	Kent	Kent
43	LAKE	Lake	Lake
44	LAPEER	Lapeer County	Lapeer
46	LENWEE	Lenawee Schools	Lenawee
47	LIVNG	Livingston	Livingston
50	MACOMB	Macomb	Macomb
51	MNSTEE	Manistee	Manistee
52	MARQT	Marquette-Alger	Marquette, Alger (2)
53	MASON	Mason	Mason
54	MECSTA	Mecosta-Osceola	Mecosta, Osceola (2)
55	MENOM	Menominee County	Menominee
56	MIDLND	Midland	Midland
58	MONROE	Monroe County	Monroe
59	MONTCL	Montcalm Area	Montcalm
61	MUSKGN	Muskegon Area	Muskegon
62	NEWAGO	Newago County	Newago
63	OAKLND	Oakland Schools	Oakland
64	OCEANA	Oceana	Oceana
70	OTTAWA	Ottawa Area	Ottawa
72	COOR	C.O.O.R.	Crawford, Oscoda, Ogemaw, Roscommon (4)
73	SAGNAW	Saginaw	Saginaw
74	ST.CL.	Saint Clair County	Saint Clair
75	ST.JO.	Saint Joseph County	Saint Joseph
76	SANLAC	Sanilac	Sanilac
78	SHIWAS	Shiawassee County	Shiawassee
79	TUSCLA	Tuscola	Tuscola
80	VANBUR	Van Buren	Van Buren
81	WASHTW	Washtenaw	Washtenaw
82	WAYNE	Wayne County	Wayne (except Detroit)
83	WEXFRD	Wexford-Missaukee	Wexford, Missaukee (2)

¹Intermediate School Districts serve schools located within their respective boundaries, although school boundaries often cross county lines.

Other Abbreviations

AFT	- American Federation of Teachers (AFL-CIO)
BC	- Blue Cross/Blue Shield Insurance programs
BA	- Baccalaureate degree
BLDG	- Building
Car.	- Health insurance carrier
Comb.	- Combination of insurance carriers
Classrm.	- Classroom
COOP.ED.	- Cooperative Education
Cons'l.	- Counselor
Cons'lt.	- Consultant
Determ.	- Method of determining salary increments
Dist.	- Intermediate School District
E.D.	- Emotionally Disturbed
H.H.	- Hearing Handicapped
Hand.	- Handicapped
Homeb'nd	- Homebound
Hosp'lized	- Hospitalized
Inc.	- Increments
Ins.	- Health insurance
LOC	- Local teachers' organization
MA	- Master's degree
MA+	- Highest salary schedule above the MA, but below PhD
Max.	- Maximum
MEA	- Michigan Education Association
MESSA	- Michigan Education Special Services Association insurance program
Ment.	- Mentally
Min.	- Minimum
Neg.	- Negotiated
NO.	- Number
Org.	- Organizational affiliation of teachers' Bargaining Unit
P.H.	- Physically Handicapped
P.S.	- Partially Sighted
PhD	- Doctor of Philosophy or equivalent Degree
Prem	- Highest health insurance premium per employee paid by the district
Prof.	- professional
RET.	- Retirement
SET	- School Employees Trust insurance program
Teach.	- Teacher
V.H.	- Visually Handicapped
VOC.ED.	- Vocational Education

Limitations

This study will not attempt to evaluate any program operated by any Intermediate School District. Neither will any attempt be made to evaluate actual salaries. A schedule with a high maximum salary, for example, looks good on paper but if all the personnel covered by the schedule are new employees, it has little meaning. To evaluate Intermediate School District salaries actually being paid, the investigator would need average salaries and standard deviations.

This study does not seek to investigate, in detail, all the programs of Intermediate School Districts. Analysis similar to the chapter on Special Education could be done for Day Care Centers, Remedial Reading programs, Data Processing, and many others. Data Processing has been done in a separate dissertation,¹ and others are included as suggestions for future study in the final chapter of this study.

This study does not attempt to cover the Detroit Public Schools. Detroit is not serviced by the Wayne County, or any other Intermediate School District. It performs for itself the functions Intermediate School Districts perform for all other school districts in the State of Michigan.

¹Ploughman, Theodore L., "The Implementation, Operation, and Evaluation of Regional Data Processing Services Provided or Anticipated by Michigan's Intermediate School Districts." (Unpublished Ph.D. Dissertation, University of Michigan, Ann Arbor, Michigan, 1968.)

Review of Literature

There is very little published information on Intermediate School District activities. Extensive use has been made of the financial and special education reports (Form DS-4074 and DS-4096), submitted annually by each Intermediate School District in the State of Michigan.

The Comparative Study of Educational Services Provided by Michigan Intermediate School Districts during 1965-66 and 1970-71, Harry D. Moulton, Bay-Arenac-Iosco Instructional Media Center, 1970, provides very useful information regarding Intermediate School programs. The only financial data presented are State Equalized Valuation, and millage levels.

The Accounting Manual for Intermediate School Districts, Ira Polley, Michigan Department of Education, 1969, contains the directives covering accounting practices for the filing of the Annual Report (Form DS-4074).

The Manual, Financial Accounting for Michigan School Districts, Working Draft of a Proposal, Robert Hornberger, Michigan Department of Education, 1973, is intended, after revision and adoption, to be the new accounting manual for regular school districts. However, the use of this manual and related report forms has also been suggested for use by Intermediate School Districts. In its present form, the proposed manual closely follows the recommendations of the United States Department of Education. Mr. Hornberger is

currently making considerable revision of the proposal to see if it can be used by both regular and Intermediate School Districts.

The Michigan Special Education Code, Public Act 198 of 1961, Michigan Department of Education, 1973, sets down the responsibilities of Intermediate Districts for Special Education in Michigan.

The Directory of Special Education Programs for School Year 1972-73, Michigan Department of Education, (mimeographed), lists the Special Education programs of all types offered in each school in Michigan, including those programs operated by Intermediate School Districts.

The study School Finance and Educational Opportunity in Michigan, by J. Alan Thomas (Michigan Department of Education, 1968), according to then State Superintendent of Schools, Ira Polley, was to examine the quantity, scope, and quality of educational programs and services. It was particularly critical of small Intermediate School Districts.

CHAPTER II
ANNUAL FINANCIAL REPORT (Form DS-4074)

The Accounting Manual for Intermediate School Districts sets forth the rules for keeping financial records, and for filing the Annual Financial Report (Form DS-4074).

This study provides comparative information from four sections of this report: (1) Fund Equity, (2) Transfers, (3) Revenues, and (4) Expenditures. Within each of these sections there are several Fund Groups. An understanding of Fund Groups and rules governing them is basic to understanding the tables and information presented in this study.

Fund Groups

Fund Groups are the seven types of funds that Intermediate School Districts use in their accounting and reporting systems. They are Fund Groups because there may be more than one separate fund of each type. The seven Fund Groups are:

1. The General Fund
2. The Cooperative Education Fund
3. The Special Education Fund
4. The Vocational-Technical Education Fund
5. The Debt Retirement Fund
6. The Building Fund
7. Other Funds

Separation of Funds

An Intermediate School District operates under three or more of the above funds. Each must be kept separate. Two

of the three have two subdivisions each. When projects are established, each project must have its own separate fund. The rules are rather strict: 13

FUND GROUPS

FUND ACCOUNTING

1. A FUND is a sum of money or other resources set aside for specific activities of a school district. Each fund constitutes a complete entity and all of the financial transactions for the particular fund are recorded in the accounts of that fund. Legal requirements or other considerations necessitate the establishment of funds for specific activities.
2. Within each fund group additional bank accounts may be required to segregate moneys because of stipulations made by local, county, state, or federal governmental agencies regarding commingling of funds provided to the intermediate school district.
3. The determination as to whether specific funds may or may not be commingled or that a separate fund shall be maintained.
 1. The statute states specifically that funds shall not be commingled or that a separate fund shall be maintained.
 2. That separate accounting must be maintained.
 3. The federal grants stipulations regarding separate accounting.
 4. Permissive commingling under specific conditions¹ included in agreements or contracts.

¹Polley, Ira (State Superintendent of Public Instruction), Accounting Manual for Intermediate School Districts. Michigan Department of Education (1969), Section 30, page 1.

Required Statutory Funds

There are three funds required by law: General Fund, Cooperative Education Fund, and Special Education Fund.¹ Each Intermediate School District has a General Fund. Only Midland Intermediate School District has no Special Education Fund. Many districts do not operate Cooperative Education programs.

The General Fund is used to record all operations of a district except those specifically designated to one of the other funds. It has two divisions--Operating and Federal.

The Cooperative Education Fund is used when some local school district provides the Intermediate School District with funds for a specific program which the Intermediate School District then conducts for the local district.

The Special Education Fund is for money specifically levied for the following areas of instruction which the Intermediate School District is required to provide if the local school district does not:

- a. Speech Defective Children
- b. Hard of Hearing
- c. Mentally Handicapped
- d. Physically Handicapped
- e. Emotionally Disturbed
- f. Homebound Children of Normal Mentality
- g. and Any Other Atypical Children programs approved by the Superintendent of Public Instruction.²

¹ _____ General School Laws. State of Michigan Part II, section 340.296a.

² Polley, op.cit., section 30, page 2

The Special Education Fund has two divisions--Operating Funds and Day Care Funds.

Optional Statutory Funds

A Debt Retirement Fund must be established for each outstanding bond issue, and a Building and Site Fund is necessary if tax revenues are so designated.

Fund Groups for Control Purposes

The Vocational-Technical Education Fund is established for those Intermediate School Districts with this type of program. There were 18 districts which had expenditures from this fund during the 1972-73 school year. Because this is a relatively new, and growing, activity for Intermediate School Districts, and because the current programs are so varied, Vocational-Technical Education is dealt with separately at the end of Chapter II.

Other funds is a category established for funds, if any, that do not fit into the other categories. They must be kept separate.

Recording Details

There are ten columns on the report form. Four columns are required for the two divisions each of the General Fund and the Special Education Fund. One column is used by each of the remaining funds, including Other Funds, and the last

column is a total. These are the ten columns of numbers in each of the first forty-two tables of this study. Each table represents a single line on a single page of the Annual Financial Report (Form DS-4074) for each of the 59 Intermediate School Districts which reported any money on that page and in that line.

These forty-two tables were prepared entirely by use of a computer program, and reproduced photographically from the computer print-outs, thus assuring the absence of human error. No changes were made in the original data even when a reporting error was detected and confirmed by telephone. (See the discussion of Table 3 on the next page.) This restraint assures a mechanical balance between the tables and the Annual Financial Report (Form DS-4074) Summary which was prepared from the same data by the State Department of Education. The summary is included in the appendix of this report on pages 87 to 93.

If there is no entry to be shown for a district, that district generally is omitted from the table. Percents and ranking, where given, are calculated as indicated. They were not part of the original reports or computerized data.

Fund Equity

Part I of the Annual Financial Report (Form DS-4074) is devoted to determining the equity within each fund. Of most significance to instructors and administrators is the

change in these fund equities over the period of the school year. If a fund uses a large portion of its equity, or even ends up with a negative equity, it is evidence that some change is necessary. Either more funds must be found, or the program must be reduced. Conversely, if a fund shows a great increase in equity, and if this trend can be expected to continue, there are funds available to expand this program. For this reason, Table 1 and Table 2 show the Fund Equities at the start, and end, of the 1972-73 school year.

Fund Equity includes items such as Taxes Receivable, Inventories, Prepaid Expenditures, and Cash in the Bank (Table 3). A Fund Equity can be rather large, but have very little money actually available for the program. Some types of Equity, such as moneys Due from Other Funds or Accounts Receivable, may require years or even be impossible to actually use. Such items depend of local circumstances. The money is only available, without question, when a large Fund Equity is matched by a large bank balance. In other words, money is actually available when a large bank balance is not offset by a large outstanding liability. Lake Intermediate School District reported no money in the bank in any fund, and all its ready money in Petty Cash, a total of \$ 24,442. This is merely a reporting error. Petty Cash is just one line above Cash in the Bank on the report form. The remaining 58 Intermediate School Districts show only a grand total of \$ 4,077 in Petty Cash. (See the Appendix,

TABLE 3
ASSETS: Cash in the Bank

No.	DISTRICT	NAME	GENERAL FUND		SPECIAL FUNDATION FUND		VOC. ED. FUND	POP. IN. FUND	DEPT. HEL. FUND	BUDGETARY FUND	OTHER FUNDS	TOTAL	ALL FUNDS	MARK
			OPERATING	FEDERAL	DISBURSE	NON-CASE								
1		ALLEN	4674	12	23158	0	0	0	0	0	0	23174	87	5
2		ALPINA	5640	12	3358	0	0	357	0	0	0	7355	21	5
3		BERY	2775	10	547	0	0	0	0	0	0	3322	90	4
4		BERRY	2775	10	547	0	0	0	0	0	0	3322	90	4
5		BERRY	2775	10	547	0	0	0	0	0	0	3322	90	4
6		BERRY	2775	10	547	0	0	0	0	0	0	3322	90	4
7		BERRY	2775	10	547	0	0	0	0	0	0	3322	90	4
8		BERRY	2775	10	547	0	0	0	0	0	0	3322	90	4
9		BERRY	2775	10	547	0	0	0	0	0	0	3322	90	4
10		BERRY	2775	10	547	0	0	0	0	0	0	3322	90	4
11		BERRY	2775	10	547	0	0	0	0	0	0	3322	90	4
12		BERRY	2775	10	547	0	0	0	0	0	0	3322	90	4
13		BERRY	2775	10	547	0	0	0	0	0	0	3322	90	4
14		BERRY	2775	10	547	0	0	0	0	0	0	3322	90	4
15		BERRY	2775	10	547	0	0	0	0	0	0	3322	90	4
16		BERRY	2775	10	547	0	0	0	0	0	0	3322	90	4
17		BERRY	2775	10	547	0	0	0	0	0	0	3322	90	4
18		BERRY	2775	10	547	0	0	0	0	0	0	3322	90	4
19		BERRY	2775	10	547	0	0	0	0	0	0	3322	90	4
20		BERRY	2775	10	547	0	0	0	0	0	0	3322	90	4
21		BERRY	2775	10	547	0	0	0	0	0	0	3322	90	4
22		BERRY	2775	10	547	0	0	0	0	0	0	3322	90	4
23		BERRY	2775	10	547	0	0	0	0	0	0	3322	90	4
24		BERRY	2775	10	547	0	0	0	0	0	0	3322	90	4
25		BERRY	2775	10	547	0	0	0	0	0	0	3322	90	4
26		BERRY	2775	10	547	0	0	0	0	0	0	3322	90	4
27		BERRY	2775	10	547	0	0	0	0	0	0	3322	90	4
28		BERRY	2775	10	547	0	0	0	0	0	0	3322	90	4
29		BERRY	2775	10	547	0	0	0	0	0	0	3322	90	4
30		BERRY	2775	10	547	0	0	0	0	0	0	3322	90	4
31		BERRY	2775	10	547	0	0	0	0	0	0	3322	90	4
32		BERRY	2775	10	547	0	0	0	0	0	0	3322	90	4
33		BERRY	2775	10	547	0	0	0	0	0	0	3322	90	4
34		BERRY	2775	10	547	0	0	0	0	0	0	3322	90	4
35		BERRY	2775	10	547	0	0	0	0	0	0	3322	90	4
36		BERRY	2775	10	547	0	0	0	0	0	0	3322	90	4
37		BERRY	2775	10	547	0	0	0	0	0	0	3322	90	4
38		BERRY	2775	10	547	0	0	0	0	0	0	3322	90	4
39		BERRY	2775	10	547	0	0	0	0	0	0	3322	90	4
40		BERRY	2775	10	547	0	0	0	0	0	0	3322	90	4
41		BERRY	2775	10	547	0	0	0	0	0	0	3322	90	4
42		BERRY	2775	10	547	0	0	0	0	0	0	3322	90	4
43		BERRY	2775	10	547	0	0	0	0	0	0	3322	90	4
44		BERRY	2775	10	547	0	0	0	0	0	0	3322	90	4
45		BERRY	2775	10	547	0	0	0	0	0	0	3322	90	4
46		BERRY	2775	10	547	0	0	0	0	0	0	3322	90	4
47		BERRY	2775	10	547	0	0	0	0	0	0	3322	90	4
48		BERRY	2775	10	547	0	0	0	0	0	0	3322	90	4
49		BERRY	2775	10	547	0	0	0	0	0	0	3322	90	4
50		BERRY	2775	10	547	0	0	0	0	0	0	3322	90	4
51		BERRY	2775	10	547	0	0	0	0	0	0	3322	90	4
52		BERRY	2775	10	547	0	0	0	0	0	0	3322	90	4
53		BERRY	2775	10	547	0	0	0	0	0	0	3322	90	4
54		BERRY	2775	10	547	0	0	0	0	0	0	3322	90	4
55		BERRY	2775	10	547	0	0	0	0	0	0	3322	90	4
56		BERRY	2775	10	547	0	0	0	0	0	0	3322	90	4
57		BERRY	2775	10	547	0	0	0	0	0	0	3322	90	4
58		BERRY	2775	10	547	0	0	0	0	0	0	3322	90	4
59		BERRY	2775	10	547	0	0	0	0	0	0	3322	90	4
60		BERRY	2775	10	547	0	0	0	0	0	0	3322	90	4
61		BERRY	2775	10	547	0	0	0	0	0	0	3322	90	4
62		BERRY	2775	10	547	0	0	0	0	0	0	3322	90	4
63		BERRY	2775	10	547	0	0	0	0	0	0	3322	90	4
64		BERRY	2775	10	547	0	0	0	0	0	0	3322	90	4
65		BERRY	2775	10	547	0	0	0	0	0	0	3322	90	4
66		BERRY	2775	10	547	0	0	0	0	0	0	3322	90	4
67		BERRY	2775	10	547	0	0	0	0	0	0	3322	90	4
68		BERRY	2775	10	547	0	0	0	0	0	0	3322	90	4
69		BERRY	2775	10	547	0	0	0	0	0	0	3322	90	4
70		BERRY	2775	10	547	0	0	0	0	0	0	3322	90	4
71		BERRY	2775	10	547	0	0	0	0	0	0	3322	90	4
72		BERRY	2775	10	547	0	0	0	0	0	0	3322	90	4
73		BERRY	2775	10	547	0	0	0	0	0	0	3322	90	4
74		BERRY	2775	10	547	0	0	0	0	0	0	3322	90	4
75		BERRY	2775	10	547	0	0	0	0	0	0	3322	90	4
76		BERRY	2775	10	547	0	0	0	0	0	0	3322	90	4
77		BERRY	2775	10	547	0	0	0	0	0	0	3322	90	4
78		BERRY	2775	10	547	0	0	0	0	0	0	3322	90	4
79		BERRY	2775	10	547	0	0	0	0	0	0	3322	90	4
80		BERRY	2775	10	547	0	0	0	0	0	0	3322	90	4
81		BERRY	2775	10	547	0	0	0	0	0	0	3322	90	4
82		BERRY	2775	10	547	0	0	0	0	0	0	3322	90	4
83		BERRY	2775	10	547	0	0	0	0	0	0	3322	90	4
84		BERRY	2775	10	547	0	0	0	0	0	0	3322	90	4
85		BERRY	2775	10	547	0	0	0	0	0	0	3322	90	4
86		BERRY	2775	10	547	0	0	0	0	0	0	3322	90	4
87		BERRY	2775	10	547	0	0	0	0	0	0	3322	90	4
88		BERRY	2775	10	547	0	0	0	0	0	0	3322	90	4
89		BERRY	2775	10	547	0	0	0	0	0	0	3322	90	4
90		BERRY	2775	10	547	0	0	0	0	0	0	3322	90	4

SOURCE: ANNUAL FINANCIAL REPORTS OF DISTRICTS, 1972-73. AGE 2, L. 1. (25 are percents of Total Assets, Table 2.)

page 89--Summary of Form DS-4074, Page 2, Line 2.) Lake County, therefore, is the only Intermediate School District omitted from Table 3, Cash in the Bank.

Percents shown are percents of Total Expenditures from Table 42. Wayne Intermediate School District has a Fund Equity of \$10,350,531 (224%), which means its Fund Equity is nearly two and a quarter times as great as its expenditures for the 1972-73 school year. Large Fund Equities are generally in Debt Retirement Funds which cannot be transferred to program areas, and therefore have little meaning to the operation of Intermediate School Districts.

Observations

Oakland Schools is the only Intermediate School District which had a large negative balance in any Fund Equity to start the year. They were in the process of paying off large investments in a Special Education program, and a Cooperative Education program. To make the investments, they borrowed from the General Fund and took out a tax anticipation note--and by ended the 1971-72 school year with a \$1,733,939 negative Total Fund Equity. During the 1972-73 school year, the Special Education Operations deficit was cut from \$241,512 to \$20,412. Even so, these funds ended the year with liabilities of \$4,610,410 and \$878,592 respectively. Only an increase of \$4,124,946 in the Building and Site Fund prevented another negative Total Fund

Equity. Such investments and liabilities would not be acceptable to more traditionally oriented Boards of Education in local or Intermediate School Districts. Money to pay off the investments comes from a local property tax levy-- a total of \$5,523,087 for the 1972-73 school year. \$716,078 was provided by local Oakland County school Districts to finance the Cooperative Education program. This amounted to 68% of all the Cooperative Education Fund transfers in Michigan for the 1972-73 school year.

Kalamazoo Valley Intermediate School District has the lowest percent of Total Fund Equity, only 11%, and this included a \$69,248 or 3% General Fund Operating deficit. According to the business manager, their General Operating Fund will continue to show a deficit for the 1973-74 school year. General Operating Funds are zealously guarded by Intermediate School Districts. They are sometimes loaned but seldom transferred to other funds. The General Operating Fund is supplied only by the determination of County Allocation Boards, guaranteed by the state to provide \$8.00 per pupil for the 1973-74 school year. The Intermediate School District can levy millage, by vote of the people, for Special Education, Vocational Education, and other activities, but not for General Operating Funds. No other Intermediate School District had a negative General Operating Fund Equity either to begin or end the year, while Kalamazoo's deficit nearly tripled, from \$24,503 to \$69,248.

Jackson Intermediate School District showed the only negative Fund Equity in a Vocational-Technical Fund at the end of the year. This happened because they had taken out a \$700,000 tax anticipation loan to start their Vocational-Technical Education Fund, which then ended up as Cash in the Bank, minus the deficit Fund Equity of \$14,989.

Transfers

It is possible to transfer funds from certain funds to other funds. Such transfers can have a major effect upon Fund Equities, though none did for the school year 1972-73. Table 4 shows the Total Incoming Transfers, including transfers between funds. The Total Outgoing Transfers are shown in Table 6, and the portion which results from transfers between funds is shown in Table 7. Table 8 shows the Net Increase or Decrease in funds created by all transfers.

Transfers can not be considered as revenues or expenditures within the authority of the State Board of Education. Even when one school district transfers money to another school district, they can not both show this transfer as revenue or as an expenditure since transferring funds does not increase or decrease the money available for educational purposes. However, for the purposes of the operation of an Intermediate School District, the difference between Incoming and Outgoing Transfers must be added to or subtracted from Revenues to get a true picture of available funds, and is shown in Table 16.

TABLE 4
TRANSFERS: Total Incoming Transfers (Between Funds and from Other Districts)

NO.	DISTRICT	GENERAL FUND		SPECIAL EDUCATION FUND		Y.C. ED. FUND	COOP. ED. FUND	DEPT. REF. FUND	BLDG & SITE FUND	OTHER FUNDS	ALL FUNDS		
		OPERATING	FEDERAL	OPERATING	DAY CARE						TOTAL	%	RANK
9	ALLEGH	394		2							394	0	49.5
10	ARMONA	7662	1272	2							9146	10	16.5
11	BERRY	5052		471							4286	1	43
12	BRANCH										3258	4	31.5
13	CALHUN	1879		886		1293		1373			2670	5	26
14	CHAMBERS	1354	823	1842		1593		2377			5592	16	21.5
15	CHERRY	9554		518							9734	12	13
16	CLINTON	35		3469		8528		1711	63888		18536	34	2
17	DELA							786	382		481	1	43
18	DICK	719									358	0	49
19	DUNN										13758	22	38.5
20	SCOTTS	12488						5861	13288		13349	2	41
21	FRANK	3383				1844		26661			2177	6	22.5
22	FRANK	756									18212	8	19.5
23	GRANT	56	382				3127			3977	4	24	
24	COPPER	3833					246				4244	4	19.5
25	HURON	151					13618				1785	14	22
26	INDIAN	11343					12822				1785	14	22
27	JACKSON	6281						18179			11255	28	4.5
28	JACKSON	4856						2334			8848	0	49
29	KENT	11978					6169				44803	19	8.5
30	LAKE	1828									29489	5	26.5
31	LAPER	1673									1399	2	35.5
32	LINCOLN	1562					8229				20149	15	11
33	MACOMB	429				16315		7724	19188		32823	7	21
34	MARSH	287					2137				47397	10	16.5
35	MARSH	4829					24675				5692	11	14
36	MASON	4821									776	2	38.5
37	MASON	28									481	2	38.5
38	MECCA	494									776	2	38.5
39	MENOM										1178	0	49
40	MERCER										2872	4	31.5
41	MONTG	868					1751				7159	5	26
42	MONTG	5955									74975	0	49
43	NEWAGO										446	1	43
44	OKLAND	2457					74678				26423	31	3
45	OKLAND	2466									17557	17	10
46	OKLAND	1818									11938	21	7
47	OSAMA	17257	24			3558					22282	2	42
48	OSAMA	17257									17557	17	10
49	OSAMA	231									2677	3	32
50	OSAMA	2477									2264	4	31.5
51	OSAMA	2578									66595	45	1
52	OSAMA	2685									24789	4	31.5
53	OSAMA	2685									17626	23	6
54	OSAMA	2685									17626	23	6
55	OSAMA	2685									17626	23	6
56	OSAMA	2685									17626	23	6
57	OSAMA	2685									17626	23	6
58	OSAMA	2685									17626	23	6
59	OSAMA	2685									17626	23	6
60	OSAMA	2685									17626	23	6
61	OSAMA	2685									17626	23	6
62	OSAMA	2685									17626	23	6
63	OSAMA	2685									17626	23	6
64	OSAMA	2685									17626	23	6
65	OSAMA	2685									17626	23	6
66	OSAMA	2685									17626	23	6
67	OSAMA	2685									17626	23	6
68	OSAMA	2685									17626	23	6
69	OSAMA	2685									17626	23	6
70	OSAMA	2685									17626	23	6
71	OSAMA	2685									17626	23	6
72	OSAMA	2685									17626	23	6
73	OSAMA	2685									17626	23	6
74	OSAMA	2685									17626	23	6
75	OSAMA	2685									17626	23	6
76	OSAMA	2685									17626	23	6
77	OSAMA	2685									17626	23	6
78	OSAMA	2685									17626	23	6
79	OSAMA	2685									17626	23	6
80	OSAMA	2685									17626	23	6
81	OSAMA	2685									17626	23	6
82	OSAMA	2685									17626	23	6
83	OSAMA	2685									17626	23	6
84	OSAMA	2685									17626	23	6
85	OSAMA	2685									17626	23	6
86	OSAMA	2685									17626	23	6
87	OSAMA	2685									17626	23	6
88	OSAMA	2685									17626	23	6
89	OSAMA	2685									17626	23	6
90	OSAMA	2685									17626	23	6
91	OSAMA	2685									17626	23	6
92	OSAMA	2685									17626	23	6
93	OSAMA	2685									17626	23	6
94	OSAMA	2685									17626	23	6
95	OSAMA	2685									17626	23	6
96	OSAMA	2685									17626	23	6
97	OSAMA	2685									17626	23	6
98	OSAMA	2685									17626	23	6
99	OSAMA	2685									17626	23	6
100	OSAMA	2685									17626	23	6

SOURCE: ANNUAL FINANCIAL REPORT (FORM 35-4374), 1972-73, PAGE 4, LINE 23. (All are percents of Total Annual Expenditures, Table 22.)

TABLE 5
TRANSFERS: Incoming Transfers (Between Funds)
(Must Balance with Table 7)

NO.	DISTRICT	GENERAL FUND		SPECIAL EDUCATION FUND	WCC. ED. FUND	COOP. ED. FUND	DEPT. RET. FUND	BLDG & STRE FUND	OTHER FUNDS	ALL FUNDS	
		OPERATING	FEDERAL							TOTAL	%
4	ALPHEA	67381		2		2	0	0	0	68351	79.5
10	BRAUN	17089		2	1333	2	134439	0	0	153460	5.11
12	CALHUN	9500		2	15602	2	22373	0	0	23295	18.13
15	CHEBAY	2	5954	498	510	2	0	0	0	3152	0.32.5
16	CLARE	2		2		2	1711	0	0	6479	12.7.5
18	CLINTY	2		2		2	706	0	0	3786	1.23.5
21	DELTA	0		2		2	388	0	0	388	0.32.5
23	ERSON	0		2		2	5081	0	0	13788	28.3.5
25	GENSELE	2		2		2	26661	0	0	26661	1.23.5
27	OSHEC	58		2		2	824	0	0	882	0.32.5
30	OSHEC	21888		2	7568	2	4588	0	0	19117	0.32.5
31	OSHEC	2		2		2	233	0	0	233	0.32.5
32	HURON	2		2		2	0	0	0	19788	2.48.
33	INGHAM	9888		2		2	0	0	0	1088	3.47.5
34	IONIA	1941		2		2	77524	0	0	291149	12.61.5
38	JACKSON	23244		2		2	0	0	0	21483	7.9.5
39	KZOO	119788		2		2	0	0	0	329462	7.9.5
41	KENT	13888		2		2	0	0	0	18888	1.23.5
43	LEWEE	2		2		2	0	0	0	459	0.32.5
46	LIVING	2		2	18315	2	0	0	0	1178	0.32.5
47	LIVING	2		2		2	0	0	0	12554	1.23.5
50	MADON	2	21476	2		2	0	0	0	2878	0.32.5
52	MADON	2		2	7986	2	0	0	0	25288	1.23.5
53	MADON	2		2		2	0	0	0	22088	1.23.5
54	MADON	49		2		2	0	0	0	22088	29.2
55	MADON	2		2		2	0	0	0	477	0.32.5
56	MADON	1254		2	1178	2	0	0	0	568	0.32.5
58	MORSE	2		2		2	0	0	0	648876	41.23.5
59	MONTCL	2		2		2	0	0	0	28788	0.32.5
60	MONTCL	2		2		2	0	0	0	71682	2.18.
61	MUSKON	22288		2		2	0	0	0	1181	1.23.5
70	OTAWA	2		2		2	0	0	0	220888	29.2
72	COOR	2	274	2	558	2	0	0	0	477	0.32.5
78	SHIMAS	4217		2		2	0	0	0	568	0.32.5
79	TUSCLA	8298		2	5888	2	0	0	0	648876	41.23.5
80	VANBUR	2		2		2	0	0	0	28788	0.32.5
81	WASHAK	2		2		2	22798	0	0	71682	2.18.
82	WASHAK	71682		2		2	0	0	0	1181	1.23.5
83	WASHAK	2		2	11871	2	0	0	0	0	0

SOURCE: ANNUAL FINANCIAL REPORT (FORM DS-4874), 1972-73, PAGE 4, LINE 22. (% are percents of Total Annual Expenditures, Table 42.)

TABLE 6
TRANSFERS: Total Outgoing Transfers (Between Funds and to Other Districts)

NO.	DISTRICT	NAME	GENERAL FUND		SPECIAL EDUCATION FUND		VOC. ED. FUND	COOP. ED. FUND	DEPT. ED. FUND	BLDG & SITE FUND	OTHER FUNDS	ALL FUNDS	
			OPERATING	FEDERAL	OPERATING	DAY CARE						TOTAL	%
4		ALBANY			11242				5379			12,261	2
8		BABY	4784		11242							12,305	3
9		BERRY			32241		72482					17244	9
11		BRUN			123524							123524	5
12		CALDW			37897		24798					62695	15
13		CALW			51123		127352					178475	1
14		CALW			11242							11242	11
15		CHELVY	16121		15498		994			25828		168236	118
16		CHELVY			55112							55112	6
17		CHELVY			9711							9711	14
18		CHELVY			47645		5442					53087	17
19		CLIVIN	1444		47645		5442			1111		117428	20
20		DELTA			3972							3972	22
21		DELTA			65278							65278	24
22		DELTA			65278							65278	24
23		DELTA			3972							3972	24
24		DELTA			3972							3972	24
25		DELTA			3972							3972	24
26		GLADYS			11242		55782			5881		76907	9
27		GLADYS			11242		55782			26661		72865	10
28		GLADYS			24792		582					25374	12
29		GLADYS			13918							13918	16
30		GLADYS			17462			721				18183	18
31		GLADYS			2182							2182	19
32		HORN	4528		185888							190416	3
33		HORN	37938		185888		4528					22333	3
34		HORN			185888							185888	3
35		HORN			185888							185888	3
36		HORN			185888							185888	3
37		HORN			185888							185888	3
38		HORN			185888							185888	3
39		HORN			185888							185888	3
40		HORN			185888							185888	3
41		HORN			185888							185888	3
42		HORN			185888							185888	3
43		HORN			185888							185888	3
44		HORN			185888							185888	3
45		HORN			185888							185888	3
46		HORN			185888							185888	3
47		HORN			185888							185888	3
48		HORN			185888							185888	3
49		HORN			185888							185888	3
50		HORN			185888							185888	3
51		HORN			185888							185888	3
52		HORN			185888							185888	3
53		HORN			185888							185888	3
54		HORN			185888							185888	3
55		HORN			185888							185888	3
56		HORN			185888							185888	3
57		HORN			185888							185888	3
58		HORN			185888							185888	3
59		HORN			185888							185888	3
60		HORN			185888							185888	3
61		HORN			185888							185888	3
62		HORN			185888							185888	3
63		HORN			185888							185888	3
64		HORN			185888							185888	3
65		HORN			185888							185888	3
66		HORN			185888							185888	3
67		HORN			185888							185888	3
68		HORN			185888							185888	3
69		HORN			185888							185888	3
70		HORN			185888							185888	3
71		HORN			185888							185888	3
72		HORN			185888							185888	3
73		HORN			185888							185888	3
74		HORN			185888							185888	3
75		HORN			185888							185888	3
76		HORN			185888							185888	3
77		HORN			185888							185888	3
78		HORN			185888							185888	3
79		HORN			185888							185888	3
80		HORN			185888							185888	3
81		HORN			185888							185888	3
82		HORN			185888							185888	3
83		HORN			185888							185888	3
84		HORN			185888							185888	3
85		HORN			185888							185888	3
86		HORN			185888							185888	3
87		HORN			185888							185888	3
88		HORN			185888							185888	3
89		HORN			185888							185888	3
90		HORN			185888							185888	3
91		HORN			185888							185888	3
92		HORN			185888							185888	3
93		HORN			185888							185888	3
94		HORN			185888							185888	3
95		HORN			185888							185888	3
96		HORN			185888							185888	3
97		HORN			185888							185888	3
98		HORN			185888							185888	3
99		HORN			185888							185888	3
100		HORN			185888							185888	3

SOURCE: ANNUAL FINANCIAL REPORT (FSC# 35-4774), 1972-73, PAGE 4, LINE 34. (% are percents of total Annual Expenditures, Table 22.)

TABLE 7

TRANSFERS: Outgoing Transfers (Between Funds)
(Must Balance with Table 5)

NO.	DISTRICT	GENERAL FUND		SPECIAL EDUCATION FUND	VOC. ED. FUND	COOP. ED. FUND	DEPT. RET. FUND	BLDG & SITE FUND	OTHER FUNDS	ALL FUNDS	
		OPERATING	FEDERAL							TOTAL	%
4	ALPHA	0	0	52002	0	0	8379	0	0	60381	9.5
11	BERRN	0	0	0	0	0	0	0	0	0	0
12	BRANCH	0	0	0	0	0	0	0	0	133430	5 11
13	CALHUN	0	0	9663	0	0	0	0	0	230579	18 5
15	CHARLVX	16121	0	9502	231133	0	0	0	12393	31512	3 14.5
16	CHEEDY	0	0	510	594	0	0	0	0	64799	0 32.5
18	CLAREY	0	0	43888	0	0	0	1711	0	3786	0 32.5
19	CLINTN	0	0	3890	0	0	0	786	0	388	0 32.5
21	DELTA	0	0	300	0	0	0	0	0	137881	29 31
22	ELMORE	0	0	132008	0	0	0	26661	0	26661	1 23.5
27	GOSEB	3802	0	0	0	0	0	0	0	824	0 32.5
31	HILLS	824	0	2100	552	0	0	0	0	824	0 32.5
32	COBER	0	0	0	0	0	0	0	0	21800	3 14.5
33	HURON	4502	0	0	0	0	0	0	0	4502	0 32.5
34	INGHAM	124502	0	1941	4502	0	0	0	0	124502	1 23.5
38	IONIA	181179	0	0	0	0	0	0	0	181179	3 14.5
39	JACKSV	0	0	2334	0	0	0	0	0	187320	36 4
38	KIDD	0	0	23244	0	0	0	0	0	32334	0 32.5
41	KENT	0	0	41902	19252	0	59022	0	0	119750	0 48
43	LAKE	0	0	1502	0	0	0	0	0	19252	2 12.5
47	LENEXE	12412	0	123215	15752	0	0	0	0	21473	4 12
49	LEWIS	0	0	387906	0	0	0	0	0	21473	4 12
50	MADON	0	0	0	0	0	0	0	0	229462	7 9.5
52	MARCT	0	0	0	0	0	0	0	0	10800	1 23.5
55	MEMON	0	490	0	0	0	10000	0	0	499	0 32.5
56	MIDLAND	1170	0	0	0	0	0	0	0	1270	0 32.5
58	MONROE	0	0	12594	0	0	0	0	0	12524	1 23.5
59	MONTCL	2070	0	0	0	0	0	0	0	2070	0 32.5
61	MUSKON	0	0	19502	0	0	0	0	0	19502	0 32.5
63	OAKLAND	120	-120	0	0	0	0	0	0	20790	0 32.5
70	OTAWA	0	0	22002	0	0	0	0	0	22002	0 32.5
72	COR	274	0	552	0	0	0	0	0	2650	0 32.5
76	OSHTON	4237	0	0	0	0	782	0	0	2650	0 32.5
79	OSHTON	5082	0	0	0	0	0	0	0	2650	0 32.5
80	OSHTON	0	0	8020	0	0	0	0	0	2650	0 32.5
81	WASHB	0	0	0	63076	0	0	0	0	2650	0 32.5
82	WAYNE	3	0	14550	0	0	0	20790	0	71602	2 18
83	WEXFO	6307	0	5712	0	0	0	0	0	11871	1 23.5

SOURCE: ANNUAL FINANCIAL REPORT (FORM OS-4074), 1972-73, PAGE 4, LINE 32. (% are percents of Total Annual Expenditures, Table 42.)

Transfers between funds are not large or frequent. Most are out of the Special Education Operating Fund or Vocational-Technical Education Fund, and into the General Fund, Debt Retirement Fund, or Building and Site Fund. In Van Buren County, for example, a millage levy was passed to allow the Intermediate School District to operate a Vocational-Technical program. However the bond issue to build the building did not pass. Consequently, each year the Intermediate District transfers the revenues from the Vocational-Technical Education Fund to the Building and Site Fund. After a few years the building will be built, debt free, and the operating millage revenues will no longer be transferred, but rather used to operate the program.

Revenues

Revenues are received and recorded from four sources: Local, State, Federal, and Gifts and Bequests. The first two are shown in Table 9 and Table 10. Federal Revenues come from three sources: (1) Funds for Vocational-Technical Education, (2) Funds from the Elementary and Secondary School Act, and (3) Direct Federal Aid. The first two sources are moneys originally received by the State, and then redistributed to Intermediate School Districts. The third is applied for and received directly by the Intermediate School District for approved projects under the National Defense Education Act and other Federal programs.

These three federal sources are shown in Tables 11 to 13. Local Sources and State Sources are shown in Tables 9 and 10. Table 14 shows Gifts and Bequests. Table 15 shows the Total Revenues, while Table 16 is the Total Revenue combined with the Net Transfers.

Statewide, Intermediate School Revenues were received under the following pattern:

Local Sources	65%
State Sources	24%
Vocational Education Act Elementary and Secondary School Act.	2%
Direct Federal Sources	6%
Gifts and Bequests	1%

Percentages for each Intermediate School Districts are shown in each of Tables 9 to 14, indicating the percent of its revenue the district received from each source. Table 15 shows Total Revenues from all sources. Table 16 shows Total Revenues, plus Net Transfers. As can be seen from the tables, school districts vary widely from these state-wide averages. Schools receiving a large percentage of their funds from federal sources may have a high percentage of their students within the income or family employment levels that qualify for certain federal programs. There are federal programs, such as Vocational Education, that bring in large contributions from federal sources, and many districts do not have these types of programs.

The State bears a heavy share of Special Education costs. Some Intermediate School Districts--primarily those

TABLE 9
REVENUES: Local Sources

NO.	DISTRICT	NAME	GENERAL FUND		SPECIAL EDUCATION FUND	VOC. ED. FUND	COOP. ED. FUND	DEPT. EXT. FUND	BLDG & EXT. FUND	OTHER FUNDS	ALL FUNDS	
			OPERATING	FEDERAL							TOTAL	RANK
3		ALEGG	29732		8			2			29732	48
4		ALLEG	7109		3		83813	2			90922	35
5		ALLEG	21226		3		18513	2			40739	56
6		ALLEG	42622		9	57544	3553	55			52258	35
7		ALLEG	12211		3		1249	55			13460	62
12		BERRY	34543		3	58184	2828	4818			72714	12
13		BERRY	34543		3	58184	2828	4818			72714	12
14		BERRY	11747		3	58184	7482	1111	4380		72714	12
15		BERRY	5519		3		7845	367			13344	77
16		CLEGG	78243		3		5921	20			84164	3
17		CLEGG	37129		3		5921	20			43050	35
18		CLEGG	37129		3		5921	20			43050	35
19		CLEGG	37129		3		5921	20			43050	35
20		CLEGG	37129		3		5921	20			43050	35
21		CLEGG	37129		3		5921	20			43050	35
22		CLEGG	37129		3		5921	20			43050	35
23		CLEGG	37129		3		5921	20			43050	35
24		CLEGG	37129		3		5921	20			43050	35
25		CLEGG	37129		3		5921	20			43050	35
26		CLEGG	37129		3		5921	20			43050	35
27		CLEGG	37129		3		5921	20			43050	35
28		CLEGG	37129		3		5921	20			43050	35
29		CLEGG	37129		3		5921	20			43050	35
30		CLEGG	37129		3		5921	20			43050	35
31		CLEGG	37129		3		5921	20			43050	35
32		CLEGG	37129		3		5921	20			43050	35
33		CLEGG	37129		3		5921	20			43050	35
34		CLEGG	37129		3		5921	20			43050	35
35		CLEGG	37129		3		5921	20			43050	35
36		CLEGG	37129		3		5921	20			43050	35
37		CLEGG	37129		3		5921	20			43050	35
38		CLEGG	37129		3		5921	20			43050	35
39		CLEGG	37129		3		5921	20			43050	35
40		CLEGG	37129		3		5921	20			43050	35
41		CLEGG	37129		3		5921	20			43050	35
42		CLEGG	37129		3		5921	20			43050	35
43		CLEGG	37129		3		5921	20			43050	35
44		CLEGG	37129		3		5921	20			43050	35
45		CLEGG	37129		3		5921	20			43050	35
46		CLEGG	37129		3		5921	20			43050	35
47		CLEGG	37129		3		5921	20			43050	35
48		CLEGG	37129		3		5921	20			43050	35
49		CLEGG	37129		3		5921	20			43050	35
50		CLEGG	37129		3		5921	20			43050	35
51		CLEGG	37129		3		5921	20			43050	35
52		CLEGG	37129		3		5921	20			43050	35
53		CLEGG	37129		3		5921	20			43050	35
54		CLEGG	37129		3		5921	20			43050	35
55		CLEGG	37129		3		5921	20			43050	35
56		CLEGG	37129		3		5921	20			43050	35
57		CLEGG	37129		3		5921	20			43050	35
58		CLEGG	37129		3		5921	20			43050	35
59		CLEGG	37129		3		5921	20			43050	35
60		CLEGG	37129		3		5921	20			43050	35
61		CLEGG	37129		3		5921	20			43050	35
62		CLEGG	37129		3		5921	20			43050	35
63		CLEGG	37129		3		5921	20			43050	35
64		CLEGG	37129		3		5921	20			43050	35
65		CLEGG	37129		3		5921	20			43050	35
66		CLEGG	37129		3		5921	20			43050	35
67		CLEGG	37129		3		5921	20			43050	35
68		CLEGG	37129		3		5921	20			43050	35
69		CLEGG	37129		3		5921	20			43050	35
70		CLEGG	37129		3		5921	20			43050	35
71		CLEGG	37129		3		5921	20			43050	35
72		CLEGG	37129		3		5921	20			43050	35
73		CLEGG	37129		3		5921	20			43050	35
74		CLEGG	37129		3		5921	20			43050	35
75		CLEGG	37129		3		5921	20			43050	35
76		CLEGG	37129		3		5921	20			43050	35
77		CLEGG	37129		3		5921	20			43050	35
78		CLEGG	37129		3		5921	20			43050	35
79		CLEGG	37129		3		5921	20			43050	35
80		CLEGG	37129		3		5921	20			43050	35
81		CLEGG	37129		3		5921	20			43050	35
82		CLEGG	37129		3		5921	20			43050	35
83		CLEGG	37129		3		5921	20			43050	35
84		CLEGG	37129		3		5921	20			43050	35
85		CLEGG	37129		3		5921	20			43050	35
86		CLEGG	37129		3		5921	20			43050	35
87		CLEGG	37129		3		5921	20			43050	35
88		CLEGG	37129		3		5921	20			43050	35
89		CLEGG	37129		3		5921	20			43050	35
90		CLEGG	37129		3		5921	20			43050	35
91		CLEGG	37129		3		5921	20			43050	35
92		CLEGG	37129		3		5921	20			43050	35
93		CLEGG	37129		3		5921	20			43050	35
94		CLEGG	37129		3		5921	20			43050	35
95		CLEGG	37129		3		5921	20			43050	35
96		CLEGG	37129		3		5921	20			43050	35
97		CLEGG	37129		3		5921	20			43050	35
98		CLEGG	37129		3		5921	20			43050	35
99		CLEGG	37129		3		5921	20			43050	35
100		CLEGG	37129		3		5921	20			43050	35

SOURCE: ANNUAL FINANCIAL REPORT (1987-1988), PAGES 11, 12, 24. (S are percentages of Total Revenues, Table 15.)

TABLE 10
EXPENSES: State Sources

NO.	DISTRICT	NAME	GENERAL FUND OPERATING	FEDERAL	SPECIAL EDUCATION	DAY CARE	VOC. ED. FUND	COOP. ED. FUND	DEPT. RET. FUND	HIG. & STATE FUND	OTHER FUNDS	ALL FUNDS	
												%	TOTAL
1		ALLEGA	45841		99281							148122	36.5
2		ALLEGH	69774		150344				223776			441894	36.5
3		BARBY	16995		81492							98487	10.5
4		BERRY	12080		12448							24528	15
5		BERRY	12080		12448		7193					19273	33
6		BERRY	12080		12448							24528	30
7		BERRY	12080		12448							24528	30
8		BERRY	12080		12448							24528	30
9		BERRY	12080		12448							24528	30
10		BERRY	12080		12448							24528	30
11		BERRY	12080		12448							24528	30
12		BERRY	12080		12448							24528	30
13		BERRY	12080		12448							24528	30
14		BERRY	12080		12448							24528	30
15		BERRY	12080		12448							24528	30
16		BERRY	12080		12448							24528	30
17		BERRY	12080		12448							24528	30
18		BERRY	12080		12448							24528	30
19		BERRY	12080		12448							24528	30
20		BERRY	12080		12448							24528	30
21		BERRY	12080		12448							24528	30
22		BERRY	12080		12448							24528	30
23		BERRY	12080		12448							24528	30
24		BERRY	12080		12448							24528	30
25		BERRY	12080		12448							24528	30
26		BERRY	12080		12448							24528	30
27		BERRY	12080		12448							24528	30
28		BERRY	12080		12448							24528	30
29		BERRY	12080		12448							24528	30
30		BERRY	12080		12448							24528	30
31		BERRY	12080		12448							24528	30
32		BERRY	12080		12448							24528	30
33		BERRY	12080		12448							24528	30
34		BERRY	12080		12448							24528	30
35		BERRY	12080		12448							24528	30
36		BERRY	12080		12448							24528	30
37		BERRY	12080		12448							24528	30
38		BERRY	12080		12448							24528	30
39		BERRY	12080		12448							24528	30
40		BERRY	12080		12448							24528	30
41		BERRY	12080		12448							24528	30
42		BERRY	12080		12448							24528	30
43		BERRY	12080		12448							24528	30
44		BERRY	12080		12448							24528	30
45		BERRY	12080		12448							24528	30
46		BERRY	12080		12448							24528	30
47		BERRY	12080		12448							24528	30
48		BERRY	12080		12448							24528	30
49		BERRY	12080		12448							24528	30
50		BERRY	12080		12448							24528	30
51		BERRY	12080		12448							24528	30
52		BERRY	12080		12448							24528	30
53		BERRY	12080		12448							24528	30
54		BERRY	12080		12448							24528	30
55		BERRY	12080		12448							24528	30
56		BERRY	12080		12448							24528	30
57		BERRY	12080		12448							24528	30
58		BERRY	12080		12448							24528	30
59		BERRY	12080		12448							24528	30
60		BERRY	12080		12448							24528	30
61		BERRY	12080		12448							24528	30
62		BERRY	12080		12448							24528	30
63		BERRY	12080		12448							24528	30
64		BERRY	12080		12448							24528	30
65		BERRY	12080		12448							24528	30
66		BERRY	12080		12448							24528	30
67		BERRY	12080		12448							24528	30
68		BERRY	12080		12448							24528	30
69		BERRY	12080		12448							24528	30
70		BERRY	12080		12448							24528	30
71		BERRY	12080		12448							24528	30
72		BERRY	12080		12448							24528	30
73		BERRY	12080		12448							24528	30
74		BERRY	12080		12448							24528	30
75		BERRY	12080		12448							24528	30
76		BERRY	12080		12448							24528	30
77		BERRY	12080		12448							24528	30
78		BERRY	12080		12448							24528	30
79		BERRY	12080		12448							24528	30
80		BERRY	12080		12448							24528	30
81		BERRY	12080		12448							24528	30
82		BERRY	12080		12448							24528	30
83		BERRY	12080		12448							24528	30
84		BERRY	12080		12448							24528	30
85		BERRY	12080		12448							24528	30
86		BERRY	12080		12448							24528	30
87		BERRY	12080		12448							24528	30
88		BERRY	12080		12448							24528	30
89		BERRY	12080		12448							24528	30
90		BERRY	12080		12448							24528	30
91		BERRY	12080		12448							24528	30
92		BERRY	12080		12448							24528	30
93		BERRY	12080		12448							24528	30
94		BERRY	12080		12448							24528	30
95		BERRY	12080		12448							24528	30
96		BERRY	12080		12448							24528	30
97		BERRY	12080		12448							24528	30
98		BERRY	12080		12448							24528	30
99		BERRY	12080		12448							24528	30
100		BERRY	12080		12448							24528	30

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TABLE 11
 REVENUES: Vocational Education Act (Federal)

DISTRICT		GENERAL FUND		SPECIAL EDUCATION FUND		VOC. ED.	COOP. ED.	DEBT RET.	BLDG & SITE	OTHER	ALL FUNDS		
NO.	NAME	OPERATING	FEDERAL	OPERATING	DAY CARE	FUND	FUND	FUND	FUND	FUNDS	TOTAL	%	RANK
15	CHRLVX	0	4870	0	0	0	0	0	0	0	4870	1	15
16	CHEBOY	0	5898	0	0	0	0	0	0	0	5898	1	15
18	CLARE	6662	0	0	0	0	0	0	0	0	6662	2	9.5
22	DICK	8100	11299	0	0	0	0	0	0	0	19199	5	5.5
23	EATON	8752	0	0	0	0	0	0	0	0	8752	1	15
28	TRAVRS	7481	0	0	0	0	0	0	0	0	7481	1	15
30	HILLS	6840	0	0	0	0	0	0	0	0	6840	1	15
35	IOSCO	2560	0	0	0	0	0	0	0	0	2560	1	15
38	JACKSN	0	5226	0	0	0	0	0	0	0	5226	0	20.5
46	LENHEE	0	0	0	0	242252	0	0	0	0	242252	10	4
58	WADSW	0	68308	0	0	0	0	0	0	0	68308	1	15
54	WECSTA	0	0	19765	0	0	0	0	0	0	19765	4	7
55	WENDU	0	3278	0	0	0	0	0	0	0	3278	2	9.5
59	MONTCCL	32373	0	0	0	0	0	0	0	0	32373	3	8
62	NEWAGO	0	0	0	0	27339	0	0	0	0	27339	4	7
64	OCEANA	141	65024	0	0	0	0	0	491592	0	518931	41	1
70	OTTAWA	72342	0	0	0	0	0	0	0	0	72342	5	5.5
75	ST. JO.	6414	0	0	0	0	0	0	0	0	6414	1	15
79	TUSCLA	8751	0	0	0	0	0	0	0	0	8751	3	15
80	VANBUR	0	867818	0	0	0	0	0	0	0	867818	38	2
82	WAYNE	17461	0	0	0	0	0	0	0	0	17461	0	20.5

SOURCE: ANNUAL FINANCIAL REPORT (FORM DS-4874), 1972-73, PAGE 3, LINE 36. (% are percents of Total Revenues, All Sources, Table 15.)

TABLE 12
REVENUES: Elementary and Secondary School Act (Federal)

NO.	DISTRICT NAME	GENERAL FUND		SPECIAL EDUCATION FUND		VOC. ED. FUND	COOP. ED. FUND	DEBT RET. FUND	BLDG & SITE FUND	OTHER FUNDS	ALL FUNDS		
		OPERATING	FEDERAL	OPERATING	DAY CARE						TOTAL	%	
3	ALLEN	0	12624	0	0	0	0	0	0	0	12624	2	
4	ALLENNA	0	16836	0	0	0	0	0	0	0	16836	3	
9	BARN	0	39499	0	0	0	0	0	0	0	39499	1	
10	BERRN	0	21593	0	0	0	0	0	0	0	21593	2	
11	CALHUN	0	16726	0	0	0	0	0	0	0	16726	2	
14	CALSW	0	16726	0	0	0	0	0	0	0	16726	2	
15	CALVX	141	71753	0	0	0	0	0	0	0	71894	5	
16	CHEROY	0	6217	8576	0	0	0	0	0	0	14893	9	
17	EUP	4999	74438	27232	0	0	0	0	0	0	84437	14	
19	CLINTN	9666	0	0	0	0	0	0	0	0	9666	6	
21	DELTA	0	9859	0	0	0	0	0	0	0	9859	2	
22	DICK	0	12868	0	0	0	0	0	0	0	12868	2	
25	ELLEN	0	11362	0	0	0	0	0	0	0	11362	2	
26	ENGLE	0	0	0	0	0	0	0	0	0	0	0	0
27	COSELE	9902	41772	76147	0	0	0	0	0	0	75147	1	
28	FRAYRS	0	1412	0	0	0	0	0	0	0	1412	1	
29	FRATOT	0	0	0	0	0	0	0	0	0	0	0	
31	COOPER	0	14820	39222	0	0	0	0	0	0	54042	3	
32	FURON	141	0	0	0	0	0	0	0	0	141	0	
33	INGHAM	0	1895	0	0	0	0	0	0	0	1895	0	
34	IONIA	0	2851	0	0	0	0	0	0	0	2851	0	
35	IOBCO	141	0	0	0	0	0	0	0	0	141	0	
38	JACKSN	0	17192	0	0	0	0	0	0	0	17192	2	
39	KEDD	0	149505	72344	0	0	0	0	0	0	221849	26	
43	LAWER	3432	0	0	0	0	0	0	0	0	3432	1	
44	LAWER	141	6536	0	0	0	0	0	0	0	6677	1	
46	LAWRE	0	13238	0	0	0	0	0	0	0	13238	3	
48	LAWRE	0	12668	59490	0	0	0	0	0	0	72158	6	
52	MADON	141	0	0	0	0	0	0	0	0	141	0	
53	MADON	141	6433	0	0	0	0	0	0	0	6574	1	
54	MESTA	2881	0	0	0	0	0	0	0	0	2881	3	
55	MEROM	0	998	0	0	0	0	0	0	0	998	0	
56	MIDLAND	0	9629	0	0	0	0	0	0	0	9629	5	
58	MORDE	0	185297	0	0	0	0	0	0	0	185297	14	
59	MONTCL	0	396498	0	0	0	0	0	0	0	396498	4	
61	MUSKGN	0	44638	0	0	0	0	0	0	0	44638	1	
62	NEWACC	0	9725	0	0	0	0	0	0	0	9725	1	
70	OTAWA	1732	0	0	0	0	0	0	0	0	1732	1	
72	OTAWA	0	0	22462	0	0	0	0	0	0	22462	1	
74	OTAWA	0	0	0	0	0	0	0	0	0	0	0	
75	OTAWA	0	12819	0	0	0	0	0	0	0	12819	1	
76	OTAWA	0	13825	0	0	0	0	0	0	0	13825	1	
78	OTAWA	0	146693	0	0	0	0	0	0	0	146693	1	
79	OTAWA	0	146693	0	0	0	0	0	0	0	146693	1	
81	MAHNTA	0	2851	0	0	0	0	0	0	0	2851	1	
82	MAHNTA	0	16379	7996	0	0	0	0	0	0	24375	3	
83	MAHNTA	0	721	0	0	0	0	0	0	0	721	0	
83	MAHNTA	0	721	0	0	0	0	0	0	0	721	0	

SOURCE: ANNUAL FINANCIAL REPORT (FORM 5-4874), 1972-73, PAGE 3, LINE 97. (88 are percents of Total Revenues, All Sources, Table 15.)

TABLE 13
REVENUES: Direct Federal Sources

NO.	DISTRICT	GENERAL FUND		SPECIAL EDUCATION FUND		VOC. ED. FUND	COOP. ED. FUND	DEPT RET. FUND	BUDG & STATE FUND	OTHER FUNDS	ALL FUNDS	
		OPERATING	FEDERAL	OPERATING	DAY CARE						TOTAL	%
4	ALBENA	0	8909	0	0	0	0	0	0	0	8909	9
5	BARRY	0	6692	934	0	0	0	0	0	0	1524	6
7	BERRY	0	1118	0	0	0	0	0	0	0	271613	10
11	BRYCH	0	4892	0	0	0	0	0	26849	0	97873	8
12	CAHUN	984	0	2710	0	215153	0	0	95808	0	128775	4
14	CASS	0	0	2388	0	0	0	0	0	0	32633	1
15	CHRELVX	1269	556	0	0	5122	0	0	0	3878	6954	1
16	CHREDO	4336	0	3821	0	0	0	0	0	0	8135	8
17	EUP	213	930	986	0	0	0	0	0	0	4637	6
18	CLARE	1348	5846	0	0	0	0	0	0	0	114	0
19	CLINTN	2348	0	0	0	0	0	0	0	0	5233	6
21	DELTA	3421	218	11684	0	0	0	24	0	0	13547	3
22	DICK	9194	4169	0	0	0	0	0	0	0	329	29
23	ELTON	3552	0	0	0	0	0	0	0	0	13353	3
27	GURTEE	1472	0	0	0	0	0	0	0	0	35532	4
28	HAVRE	895	0	0	0	27820	0	0	0	0	1412	0
29	HATOT	0	0	3292	0	0	3450	0	0	0	27008	7
30	HILLS	531	0	0	0	0	9846	0	0	0	894	1
31	KOPPER	0	0	2866	0	0	0	0	0	2862	6442	11
32	KURON	0	0	0	0	0	0	0	0	0	1649	3
33	LINGHAM	23820	0	0	0	0	252	0	0	0	2665	3
34	LONIA	11894	0	0	0	0	0	0	0	0	3580	1
35	LUSO	0	9815	115	11846	0	0	0	0	0	1395	5
36	MADON	2829	0	49621	12998	0	0	0	0	0	2174	8
39	MEDG	13741	0	0	0	425	0	0	0	0	19688	9
41	MEN	141	19762	0	0	8259	0	0	42339	0	13871	4
49	LYNCE	546	1249	0	0	0	0	0	0	0	51392	7
50	MADON	0	8666	1912	0	0	0	0	0	0	108174	4
51	MARBLE	0	0	0	0	0	0	0	0	18880	3	
54	MCGSTA	314	0	1168	0	0	0	0	47788	0	58271	8
56	MIDLAND	0	0	0	0	0	0	0	0	0	0	0
58	MONROE	13271	0	3887	0	0	0	0	0	0	11689	2
59	MONTCL	8974	0	0	0	0	0	0	0	0	344	0
61	MUSKGN	388	0	0	0	0	0	0	0	0	29259	15
62	NEWAGO	53323	0	2885	0	454	0	0	0	0	1318	34
63	OAKLAND	13502	0	0	2885	65046	26735	0	0	58232	6	
72	COCHRN	7733	0	0	0	0	0	0	14	0	37	37
73	ST. CL.	13262	0	17516	0	0	0	0	0	0	119748	7
74	ST. CL.	8354	0	0	0	0	4370	0	0	0	23335	5
76	STANLY	1195	0	0	0	0	0	0	0	0	113712	8
78	TAMM	32	0	0	0	0	0	0	0	0	184278	15
80	USSELL	430	0	1248	0	0	0	0	0	0	11998	1
88	VANBUR	5237	0	0	0	0	256	0	0	0	383	0
89	WASHN	0	0	0	0	0	0	0	0	0	5348	9
91	WASHN	4719	0	0	0	0	0	0	0	0	5228	3
92	WEXFORD	0	0	0	0	945	0	0	48088	0	44129	7
93	WEXFORD	0	0	0	0	0	0	0	73119	0	73785	18

SOURCE: ANNUAL FINANCIAL REPORT (FORM 35-40741), 1972-73, PAGE 31, LINE 431. (% are Percent of Total Revenues, All Sources, Table 15.)

TABLE 14
REVENUES: Gifts and Bequests

DISTRICT NO.	NAME	GENERAL FUND		SPECIAL EDUCATION FUND		VOC. ED. FUND	COOP. ED. FUND	DEBT RET. FUND	BLDG & SITE FUND	OTHER FUNDS	ALL FUNDS	
		OPERATING	FEDERAL	OPERATING	DAY CARE						TOTAL	%
3	ALLEN	0	276	0	0	0	0	0	0	0	276	0
4	ALPENA	0	0	0	0	0	0	70000	0	0	70000	7
8	BARRY	0	0	0	0	0	0	0	0	0	0	0
9	BAY	0	0	0	175	0	0	0	0	0	175	0
11	BERRN	0	0	0	675	0	0	0	0	0	675	0
12	BRANCH	0	0	811	0	8801	0	0	0	0	9612	1
14	CASS	0	0	210	0	0	0	0	0	0	210	0
15	CHRLVX	0	50	1221	0	0	0	0	0	0	1271	0
16	CHEBOY	0	0	0	1000	0	0	0	0	0	1000	0
19	CLINTN	0	0	35	0	0	0	0	0	0	35	0
25	GENSEE	66273	0	0	0	41469	0	0	0	0	107742	2
28	TRAVRS	0	0	860	0	0	0	0	0	0	860	0
33	INCHAM	0	0	6	0	0	0	0	0	0	6	0
35	JOSCO	1000	0	0	0	0	0	0	0	0	1000	0
38	JACKSN	0	0	5103	0	15	0	0	11	0	5129	0
39	K200	2289	0	0	0	0	0	0	0	0	2289	0
41	KENT	12751	0	203234	0	0	0	0	0	0	215985	3
46	LENWEE	752	0	6899	0	0	0	0	0	0	7651	0
47	LIVNG	0	0	0	0	0	0	0	0	5000	5000	1
51	MNSTEE	0	0	0	0	0	0	0	0	0	0	0
53	MASON	0	0	5	0	0	0	0	0	0	5	0
58	HONRDE	0	0	0	0	0	0	0	9276	0	9276	0
59	MONTCI	16	177	4445	0	0	0	0	0	0	4638	0
62	NEWAGG	1900	0	0	0	0	0	0	0	0	1900	0
70	OTTAWA	0	0	0	0	0	0	0	0	0	0	0
73	SAGNAW	574	0	4985	0	0	0	0	0	308	3368	0
74	ST. CL.	0	0	0	0	4500	0	0	0	0	4500	0
74	ST. JO.	0	0	1226	0	0	0	0	0	0	1226	0
75	ST. JO.	0	0	0	250	0	0	0	0	0	250	0
78	SHIMAS	0	0	322	0	0	0	0	0	0	322	0

SOURCE: ANNUAL FINANCIAL REPORT (FORM OS-4074), 1972-73, PAGE 3, LINE 44. (% are percents of Total Revenues, All Sources, Table 15.)

TABLE 15
REVENUES: Total Revenues (All Sources)

NO.	DISTRICT	NAME	GENERAL FUND		SPECIAL EDUCATION FUND		V.C. ED.		COG. ED.		DEPT. RET. FUND	BLDG & SITE FUND		OTHER FUNDS	TOTAL	
			OPERATING	FEDERAL	OPERATING	IN-CARE	FUND	FUND	FUND	FUND		FUND	FUND		FUND	FUND
1		ALEXA	4934	1827	3233	518	2	2	2	2	37528	0	0	0	43556	22
2		BARRY	3228	4602	2551	1278	0	0	0	0	35723	0	0	0	77659	27
3		BELVA	4418	3517	6213	3772	124966	0	0	0	38737	11416	0	0	28469	54
4		BERRY	3264	1893	1884	916	0	0	0	0	11416	0	0	0	24790	12
5		BERRY	4678	4472	7562	3429	9218	0	0	0	2888	9978	0	0	24344	13
6		BERRY	7278	1642	2434	4771	0	0	0	0	7868	1380	0	0	26812	9
7		BERRY	1212	1346	5094	863	5122	0	0	0	7421	367	0	0	23744	9
8		BERRY	5864	2481	2682	863	0	0	0	0	5881	22	0	0	43587	30
9		BERRY	7888	8879	34632	0	0	0	0	0	1426	148	0	0	58164	40
10		BERRY	3767	4679	3767	3743	28427	0	0	0	2544	12788	0	0	87442	26
11		BERRY	3225	4404	15145	0	0	0	0	0	2544	15185	0	0	88586	25
12		BERRY	3522	4404	15145	0	0	0	0	0	31187	18572	0	0	95075	45
13		BERRY	3884	2	6627	3828	7568	0	0	0	0	0	0	0	14891	28
14		BERRY	2880	41724	4822	2225	0	0	0	0	848	0	0	0	38798	48
15		BERRY	4886	1449	4337	2225	0	0	0	0	1200	0	0	0	12408	22
16		BERRY	3293	534	3293	3777	0	0	0	0	3488	0	0	0	12408	22
17		BERRY	4221	1621	2661	0	0	0	0	0	2345	7882	0	0	97108	39
18		BERRY	5683	2661	3242	0	0	0	0	0	2987	0	0	0	78307	34
19		BERRY	4993	1815	3234	27424	79182	5579	0	0	48183	15954	0	0	37744	21
20		BERRY	7779	2221	2221	2221	0	0	0	0	0	0	0	0	43889	45
21		BERRY	4221	2221	2221	2221	0	0	0	0	0	0	0	0	28221	23
22		BERRY	4221	2221	2221	2221	0	0	0	0	0	0	0	0	12408	22
23		BERRY	4221	2221	2221	2221	0	0	0	0	0	0	0	0	12408	22
24		BERRY	4221	2221	2221	2221	0	0	0	0	0	0	0	0	12408	22
25		BERRY	4221	2221	2221	2221	0	0	0	0	0	0	0	0	12408	22
26		BERRY	4221	2221	2221	2221	0	0	0	0	0	0	0	0	12408	22
27		BERRY	4221	2221	2221	2221	0	0	0	0	0	0	0	0	12408	22
28		BERRY	4221	2221	2221	2221	0	0	0	0	0	0	0	0	12408	22
29		BERRY	4221	2221	2221	2221	0	0	0	0	0	0	0	0	12408	22
30		BERRY	4221	2221	2221	2221	0	0	0	0	0	0	0	0	12408	22
31		BERRY	4221	2221	2221	2221	0	0	0	0	0	0	0	0	12408	22
32		BERRY	4221	2221	2221	2221	0	0	0	0	0	0	0	0	12408	22
33		BERRY	4221	2221	2221	2221	0	0	0	0	0	0	0	0	12408	22
34		BERRY	4221	2221	2221	2221	0	0	0	0	0	0	0	0	12408	22
35		BERRY	4221	2221	2221	2221	0	0	0	0	0	0	0	0	12408	22
36		BERRY	4221	2221	2221	2221	0	0	0	0	0	0	0	0	12408	22
37		BERRY	4221	2221	2221	2221	0	0	0	0	0	0	0	0	12408	22
38		BERRY	4221	2221	2221	2221	0	0	0	0	0	0	0	0	12408	22
39		BERRY	4221	2221	2221	2221	0	0	0	0	0	0	0	0	12408	22
40		BERRY	4221	2221	2221	2221	0	0	0	0	0	0	0	0	12408	22
41		BERRY	4221	2221	2221	2221	0	0	0	0	0	0	0	0	12408	22
42		BERRY	4221	2221	2221	2221	0	0	0	0	0	0	0	0	12408	22
43		BERRY	4221	2221	2221	2221	0	0	0	0	0	0	0	0	12408	22
44		BERRY	4221	2221	2221	2221	0	0	0	0	0	0	0	0	12408	22
45		BERRY	4221	2221	2221	2221	0	0	0	0	0	0	0	0	12408	22
46		BERRY	4221	2221	2221	2221	0	0	0	0	0	0	0	0	12408	22
47		BERRY	4221	2221	2221	2221	0	0	0	0	0	0	0	0	12408	22
48		BERRY	4221	2221	2221	2221	0	0	0	0	0	0	0	0	12408	22
49		BERRY	4221	2221	2221	2221	0	0	0	0	0	0	0	0	12408	22
50		BERRY	4221	2221	2221	2221	0	0	0	0	0	0	0	0	12408	22
51		BERRY	4221	2221	2221	2221	0	0	0	0	0	0	0	0	12408	22
52		BERRY	4221	2221	2221	2221	0	0	0	0	0	0	0	0	12408	22
53		BERRY	4221	2221	2221	2221	0	0	0	0	0	0	0	0	12408	22
54		BERRY	4221	2221	2221	2221	0	0	0	0	0	0	0	0	12408	22
55		BERRY	4221	2221	2221	2221	0	0	0	0	0	0	0	0	12408	22
56		BERRY	4221	2221	2221	2221	0	0	0	0	0	0	0	0	12408	22
57		BERRY	4221	2221	2221	2221	0	0	0	0	0	0	0	0	12408	22
58		BERRY	4221	2221	2221	2221	0	0	0	0	0	0	0	0	12408	22
59		BERRY	4221	2221	2221	2221	0	0	0	0	0	0	0	0	12408	22
60		BERRY	4221	2221	2221	2221	0	0	0	0	0	0	0	0	12408	22
61		BERRY	4221	2221	2221	2221	0	0	0	0	0	0	0	0	12408	22
62		BERRY	4221	2221	2221	2221	0	0	0	0	0	0	0	0	12408	22
63		BERRY	4221	2221	2221	2221	0	0	0	0	0	0	0	0	12408	22
64		BERRY	4221	2221	2221	2221	0	0	0	0	0	0	0	0	12408	22
65		BERRY	4221	2221	2221	2221	0	0	0	0	0	0	0	0	12408	22
66		BERRY	4221	2221	2221	2221	0	0	0	0	0	0	0	0	12408	22
67		BERRY	4221	2221	2221	2221	0	0	0	0	0	0	0	0	12408	22
68		BERRY	4221	2221	2221	2221	0	0	0	0	0	0	0	0	12408	22
69		BERRY	4221	2221	2221	2221	0	0	0	0	0	0	0	0	12408	22
70		BERRY	4221	2221	2221	2221	0	0	0	0	0	0	0	0	12408	22
71		BERRY	4221	2221	2221	2221	0	0	0	0	0	0	0	0	12408	22
72		BERRY	4221	2221	2221	2221	0	0	0	0	0	0	0	0	12408	22
73		BERRY	4221	2221	2221	2221	0	0	0	0	0	0	0	0	12408	22
74		BERRY	4221	2221	2221	2221	0	0	0	0	0	0	0	0	12408	22
75		BERRY	4221	2221	2221	2221	0	0	0	0	0	0	0	0	12408	22
76		BERRY	4221	2221	2221	2221	0	0	0	0	0	0	0	0	12408	22
77		BERRY	4221	2221	2221	2221	0	0	0	0	0	0	0	0	12408	22
78		BERRY	4221	2221	2221	2221	0	0	0	0	0	0	0	0	12408	22
79		BERRY	4221	2221	2221	2221	0	0	0	0	0	0	0	0	12408	22
80		BERRY	4221	2221	2221	2221	0	0	0	0	0	0	0	0	12408	22
81		BERRY	4221	2221	2221	2221	0	0	0	0	0	0	0	0	12408	22
82		BERRY	4221	2221	2221	2221	0	0	0	0	0	0	0	0	12408	22
83		BERRY	4221	2221	2221	2221	0	0	0	0	0	0	0	0	12408	22
84		BERRY	4221	2221	2221	2221	0	0	0	0	0	0	0	0	12408	22
85		BERRY	4221	2221	2221	2221	0	0	0	0	0	0	0	0	12408	22
86		BERRY	4221	2221	2221	2221	0	0	0	0	0	0	0	0	12408	22
87		BERRY	4221	2221	2221	2221	0	0	0	0	0	0	0	0	12408	22
88		BERRY	4221	2221	2221	2221	0	0	0	0	0	0	0	0	12408	22
89		BERRY	4221	2221	2221	2221	0	0	0	0	0	0	0	0	12408	22
90		BERRY	4221	2221	2221	2221	0	0	0	0	0	0	0	0	12408	22
91		BERRY	4221	2221	2221	2221	0	0	0	0	0	0	0	0	12408	22
92		BERRY	4221	2221	2221	2221	0	0	0	0	0	0	0	0	12408	22
93		BERRY	4221	2221	2221	2221	0	0	0	0	0	0	0	0	12408	22
94		BERRY	4221	2221	2221	2221	0	0	0	0	0	0	0	0	12408	22
95		BERRY	4221	2221	2221	2221	0	0	0	0	0	0	0	0	12408	22
96		BERRY	4221	2221	2221	2221	0	0	0	0	0	0	0	0	12408	22
97		BERRY	4221	2221	2221	2221	0	0	0	0	0</					

TABLE 16
TRANSFERS: Total Revenues and Int. Transfers

NO.	DISTRICT	NAME	GENERAL FUND		SPECIAL EDUCATION FUND		SOC. ED. FUND	DEPT. RET. FUND	HEIG & STIG FUND	OTHER FUNDS	ALL FUNDS	
			OPERATING	FEDERAL	OPERATING	GRANT CASES					TOTAL	RANK
1		ALLEN	6877	1292	35785	0	2	30740	0	0	69898	27
2		ALLEN	2572	11267	16215	5163	2	0	0	0	37507	47
3		ALLEN	2558	602	2327	124	2	0	0	0	27425	53
4		ALLEN	106	106	106	106	2	0	0	0	212	100
5		ALLEN	7574	5547	7740	574	3	35235	31441	0	47525	17
6		ALLEN	4582	4582	6582	373	2	134	0	9723	51	
7		ALLEN	4657	622	7232	6445	2	33110	2369	0	51552	35
8		ALLEN	2250	172	2250	478	2	0	0	472	93	
9		ALLEN	2854	544	3544	835	2	5681	3947	0	8484	50
10		ALLEN	546	7448	2672	0	2	0	0	21	4855	30
11		ALLEN	566	546	2642	0	2	15978	6287	0	48711	42
12		ALLEN	127	448	127	0	2	25759	13222	0	58428	40
13		ALLEN	6855	1927	4485	3743	3	25759	97	15685	68558	23
14		ALLEN	10	10	10	10	2	0	0	0	20	100
15		ALLEN	16	4854	35687	24283	2	38840	19282	7775	85617	26
16		ALLEN	5634	5634	5634	0	2	582	31661	0	451293	7
17		ALLEN	8934	2	13462	3584	2	32683	0	0	51094	38
18		ALLEN	3814	4172	3292	2245	2	0	0	0	12375	20
19		ALLEN	172	172	172	0	2	6894	1369	396	52318	41
20		ALLEN	984	984	984	317	2	2342	7582	236	55232	35
21		ALLEN	2420	1420	2420	0	2	0	0	0	2728	22
22		ALLEN	5456	22468	22468	0	2	13945	0	0	36413	32
23		ALLEN	182	2742	12747	2742	2	45613	15957	82729	45804	6
24		ALLEN	7453	127	127	0	2	0	0	0	7453	47
25		ALLEN	4567	4277	11944	1299	2	28796	0	0	48338	56
26		ALLEN	915	915	915	0	2	0	0	0	915	100
27		ALLEN	2250	2250	2250	0	2	0	0	0	2250	100
28		ALLEN	2250	2250	2250	0	2	0	0	0	2250	100
29		ALLEN	2250	2250	2250	0	2	0	0	0	2250	100
30		ALLEN	2250	2250	2250	0	2	0	0	0	2250	100
31		ALLEN	2250	2250	2250	0	2	0	0	0	2250	100
32		ALLEN	2250	2250	2250	0	2	0	0	0	2250	100
33		ALLEN	2250	2250	2250	0	2	0	0	0	2250	100
34		ALLEN	2250	2250	2250	0	2	0	0	0	2250	100
35		ALLEN	2250	2250	2250	0	2	0	0	0	2250	100
36		ALLEN	2250	2250	2250	0	2	0	0	0	2250	100
37		ALLEN	2250	2250	2250	0	2	0	0	0	2250	100
38		ALLEN	2250	2250	2250	0	2	0	0	0	2250	100
39		ALLEN	2250	2250	2250	0	2	0	0	0	2250	100
40		ALLEN	2250	2250	2250	0	2	0	0	0	2250	100
41		ALLEN	2250	2250	2250	0	2	0	0	0	2250	100
42		ALLEN	2250	2250	2250	0	2	0	0	0	2250	100
43		ALLEN	2250	2250	2250	0	2	0	0	0	2250	100
44		ALLEN	2250	2250	2250	0	2	0	0	0	2250	100
45		ALLEN	2250	2250	2250	0	2	0	0	0	2250	100
46		ALLEN	2250	2250	2250	0	2	0	0	0	2250	100
47		ALLEN	2250	2250	2250	0	2	0	0	0	2250	100
48		ALLEN	2250	2250	2250	0	2	0	0	0	2250	100
49		ALLEN	2250	2250	2250	0	2	0	0	0	2250	100
50		ALLEN	2250	2250	2250	0	2	0	0	0	2250	100
51		ALLEN	2250	2250	2250	0	2	0	0	0	2250	100
52		ALLEN	2250	2250	2250	0	2	0	0	0	2250	100
53		ALLEN	2250	2250	2250	0	2	0	0	0	2250	100
54		ALLEN	2250	2250	2250	0	2	0	0	0	2250	100
55		ALLEN	2250	2250	2250	0	2	0	0	0	2250	100
56		ALLEN	2250	2250	2250	0	2	0	0	0	2250	100
57		ALLEN	2250	2250	2250	0	2	0	0	0	2250	100
58		ALLEN	2250	2250	2250	0	2	0	0	0	2250	100
59		ALLEN	2250	2250	2250	0	2	0	0	0	2250	100
60		ALLEN	2250	2250	2250	0	2	0	0	0	2250	100
61		ALLEN	2250	2250	2250	0	2	0	0	0	2250	100
62		ALLEN	2250	2250	2250	0	2	0	0	0	2250	100
63		ALLEN	2250	2250	2250	0	2	0	0	0	2250	100
64		ALLEN	2250	2250	2250	0	2	0	0	0	2250	100
65		ALLEN	2250	2250	2250	0	2	0	0	0	2250	100
66		ALLEN	2250	2250	2250	0	2	0	0	0	2250	100
67		ALLEN	2250	2250	2250	0	2	0	0	0	2250	100
68		ALLEN	2250	2250	2250	0	2	0	0	0	2250	100
69		ALLEN	2250	2250	2250	0	2	0	0	0	2250	100
70		ALLEN	2250	2250	2250	0	2	0	0	0	2250	100
71		ALLEN	2250	2250	2250	0	2	0	0	0	2250	100
72		ALLEN	2250	2250	2250	0	2	0	0	0	2250	100
73		ALLEN	2250	2250	2250	0	2	0	0	0	2250	100
74		ALLEN	2250	2250	2250	0	2	0	0	0	2250	100
75		ALLEN	2250	2250	2250	0	2	0	0	0	2250	100
76		ALLEN	2250	2250	2250	0	2	0	0	0	2250	100
77		ALLEN	2250	2250	2250	0	2	0	0	0	2250	100
78		ALLEN	2250	2250	2250	0	2	0	0	0	2250	100
79		ALLEN	2250	2250	2250	0	2	0	0	0	2250	100
80		ALLEN	2250	2250	2250	0	2	0	0	0	2250	100
81		ALLEN	2250	2250	2250	0	2	0	0	0	2250	100
82		ALLEN	2250	2250	2250	0	2	0	0	0	2250	100
83		ALLEN	2250	2250	2250	0	2	0	0	0	2250	100
84		ALLEN	2250	2250	2250	0	2	0	0	0	2250	100
85		ALLEN	2250	2250	2250	0	2	0	0	0	2250	100
86		ALLEN	2250	2250	2250	0	2	0	0	0	2250	100
87		ALLEN	2250	2250	2250	0	2	0	0	0	2250	100
88		ALLEN	2250	2250	2250	0	2	0	0	0	2250	100
89		ALLEN	2250	2250	2250	0	2	0	0	0	2250	100
90		ALLEN	2250	2250	2250	0	2	0	0	0	2250	100
91		ALLEN	2250	2250	2250	0	2	0	0	0	2250	100
92		ALLEN	2250	2250	2250	0	2	0	0	0	2250	100
93		ALLEN	2250	2250	2250	0	2	0	0	0	2250	100
94		ALLEN	2250	2250	2250	0	2	0	0	0	2250	100
95		ALLEN	2250	2250	2250	0	2	0	0	0	2250	100
96		ALLEN	2250	2250	2250	0	2	0	0	0	2250	100
97		ALLEN	2250	2250	2250	0	2	0	0	0	2250	100
98		ALLEN	2250	2250	2250	0	2	0	0	0	2250	100
99		ALLEN	2250	2250	2250	0	2	0	0	0	2250	100
100		ALLEN	2250	2250	2250	0	2	0	0	0	2250	100

composed only of large school systems--have elected to have all Special Education programs operated by the local school districts. Intermediate School Districts only operate programs when local schools are unable or unwilling to operate their own programs. The Special Education Fund must be used to record the revenues if the district levies a Special Education tax. Only Midland and Wayne Counties have no such levy. Midland, but not Wayne, elects to record all its Special Education Activities as General Fund activities.

Substantial Federal Revenues under the Vocational Education Act were granted to four districts, amounting to from 10 to 40 percent of their Total Revenues. \$867,010 to Van Buren County Intermediate School District for a summer migrant education program was the largest dollar amount -- 38% of their Total Revenues. 17 other Intermediate School Districts received lesser sums, amounting to from 1 to 5 percent of their Total Revenues.

Forty-six Intermediate School Districts received federal moneys under the Elementary and Secondary School Act, in percents ranging from less than 1 to 41 percent of their Total Revenues. The largest dollar amount, \$417,724 or 33% of their budget, went to Traverse Bay Area Intermediate School District. Montcalm Intermediate School District was in second place with \$396,498 or 42% of their Total Revenues.

Direct Federal Revenues provided 48 Intermediate School Districts with less than 1 to 49 percent of their Total

Revenues. The largest dollar amount was \$1,208,755 (49% of their budget) to Branch Intermediate School District. Wexford-Missaukee Intermediate District received \$737,065 (48% of their Total Revenues). These two appropriations went primarily to Building and Site Funds. Muskegon Area Intermediate School District recorded \$619,351 (26% of their Total Revenues) in the category Other Funds.

Federal Funds were appropriated to each of the nine funds, taking all the Intermediate Districts into account, except the Debt Retirement Funds. Total Federal Revenues were highest in these Intermediate School Districts:

<u>District</u>	<u>Amount</u>	<u>%¹</u>	<u>Designation</u>
Wexford-Missaukee	\$ 744,376	49	mainly Building & Site
Branch	1,208,755	49	mainly Building & Site
Montcalm Area	944,029	47	all Operating Funds
Newago County	558,775	44	mainly Building & Site
Van Buren County	919,293	40	all Operating Funds
Traverse Bay Area	413,904	35	all Operating Funds

Expenditures

Expenditures by Intermediate Schools are reported in the same ten columns that were discussed in Chapter I under Fund Groups. There are fourteen basic categories for the expenditures of money within any of the funds:

1. Instruction
2. Administration
3. Attendance and Child Accounting

¹% means percent of Total Revenues.

4. Health
5. Pupil Transportation
6. Operation of Physical Plant
7. Maintenance of Physical Plant
8. Fixed Charges
9. Data Processing
10. Capital Outlay
11. Community Services
12. Food Services
13. Student Body Activities
14. Debt Fund Expenditures

Instruction has nine sub-categories:

1. Administrative Supervision
2. General Curriculum
3. Direct Sciences
4. Business and Commerce
5. Vocational Technical
6. Other Non-Academic
7. Pupil Support Services
8. Instructional Service Centers
9. Teacher Instruction Support

Tables 17 through 25 show expenditures within each of these nine sub-categories of Instruction. Table 26 shows the Total Expenditure for Instruction. Table 27 shows salaries for Administration, and Table 28 shows the total expenditures for Administration. Other tables showing Expenditures are:

- Table 29 - Attendance and Child Accounting
- Table 30 - Health
- Table 31 - Pupil Transportation
- Table 32 - Operation of Physical Plant
- Table 33 - Maintenance of Physical Plant
- Table 34 - Fixed Charges
- Table 35 - Data Processing
- Table 36 - Sub-Total for Total Operations
- Table 37 - Capital Outlay
- Table 38 - Community Services
- Table 39 - Food Services
- Table 40 - Student Body Activities
- Table 41 - Debt Fund
- Table 42 - Total Expenditures

TABLE 17
EXPENDITURES: Instruction (Administrative Supervision)

NO.	DISTRICT NAME	GENERAL FUND		SPECIAL EDUCATION FUND		VOC. ED. FUND	COOP. ED. FUND	DEBT RET. FUND	BLDG & SITE FUND	OTHER FUNDS	ALL FUNDS		RANK	
		OPERATING	FEDERAL	OPERATING	DAY CARE						TOTAL	%		
9	BAY	0	0	0	0	27594	0	0	0	0	27594	1	25	
12	BRANCH	0	0	0	0	16857	0	0	0	0	16857	2	22	
21	DELTA	0	0	28912	0	5822	0	0	0	0	34734	3	16.5	
23	GENSLC	327382	0	491893	112415	75584	0	0	0	78727	1851531	20	1	
26	CLAYTON	983	0	0	0	0	0	0	0	0	983	1	25	
27	CLAYTON	21986	0	28632	0	0	0	0	0	0	47818	12	2	
30	CLAYTON	1467	0	14667	0	0	0	0	0	0	14667	3	16.5	
31	WILCOX	1467	0	4551	0	0	0	0	0	0	47818	12	2	
32	COLLIER	0	14323	0	0	0	0	0	0	0	14667	3	16.5	
33	LYONS	0	0	0	24238	59559	0	0	0	0	87899	2	21	
34	LYONS	4126	0	71666	0	0	0	0	0	0	75792	1	25	
39	KZOO	0	0	140763	0	187545	0	0	0	0	328308	3	16.5	
41	KENT	0	0	36371	0	34792	0	0	0	0	71666	3	16.5	
46	LEWEE	0	0	0	0	0	0	0	0	0	0	0	0	0
50	PACOMB	23465	0	22893	0	0	0	0	0	0	46358	4	11.5	
52	PARSONS	0	0	16127	0	0	0	0	0	0	16127	3	16.5	
54	MEUSTA	6920	0	3779	0	0	0	0	0	0	10700	4	11.5	
55	WELSH	8928	29934	0	0	0	0	0	0	0	38862	5	8	
56	WELSH	9881	27348	13392	0	0	0	0	0	0	40621	6	5	
58	WELSH	2193	7392	31812	20516	0	0	0	0	0	43613	7	8	
61	WUSKLE	0	0	7515	0	46474	0	0	0	0	54138	5	8	
63	NEALCO	141	0	0	0	0	0	0	0	0	141	1	25	
65	OAKLVP	136145	0	0	0	0	0	0	0	0	136145	2	21	
67	CORR	0	0	0	0	5160	0	0	0	0	5160	3	16.5	
72	SACNAV	5715	0	2821	0	0	0	0	0	0	8536	4	11.5	
73	SACNAV	0	0	0	0	0	0	0	0	0	0	0	0	0
74	STICL	0	0	3226	0	0	0	0	0	0	3226	1	25	
78	SHIRAS	0	0	0	0	0	0	0	0	0	0	0	0	0
82	LAYNE	484849	0	0	0	0	0	0	0	0	484849	1	3	

SOURCE: ANNUAL FINANCIAL REPORT (FORM DS-4874), 1972-73, PAGE 5, LINE 2. (% are percents of Total Annual Expenditures, Table 24.)

TABLE 18
EXPENDITURES: Instruction (General Curriculum)

NO.	DISTRICT	NAME	GENERAL FUND		SPECIAL EDUCATION FUND		UN. ED. FUND	COOP. ED. FUND		DEPT. RET. FUND	BLDG & SIV. FUND		OTHER FUNDS		ALL FUNDS		
			OPERATING	FEDERAL	OPERATING	DAY CARE		FUND	FUND		FUND	FUND	FUND	FUND	TOTAL	%	RANK
9	BARRY	0	0	11274	0	4892	0	0	0	0	0	0	0	11876	9	27	
10	BERRY	0	0	2042	0	0	0	0	0	0	0	0	0	2042	2	24	
11	BRYAN	7882	0	2642	0	0	0	0	0	0	0	0	0	10524	10	18.3	
12	BRYAN	0	0	0	0	3382	0	0	0	0	0	0	0	3382	7	20.6	
13	CLAY	0	0	0	0	0	0	3482	0	0	0	0	3482	3482	4.0	8	
21	COOPER	534	0	22374	0	0	0	0	0	0	0	0	0	22908	39	4.5	
22	COOPER	88145	0	39264	0	0	0	0	0	0	0	0	0	127409	1	27	
23	COOPER	0	0	7284	0	566	0	0	0	0	0	0	0	7850	17	14	
30	COOPER	3278	0	3728	0	566	0	0	0	0	0	0	0	7572	18	14	
31	COOPER	4685	0	7284	0	12898	0	0	0	0	0	0	0	21067	23	11.5	
32	COOPER	22214	0	34592	0	0	0	0	0	0	0	0	0	56806	3	4.5	
43	LAKE	3433	0	7472	0	2857	0	0	0	0	0	0	0	13762	34	11.5	
44	LAKE	20	0	4872	0	2357	0	0	0	0	0	0	0	7229	17	14	
47	LIVING	4484	0	23682	0	0	0	0	0	0	0	0	0	28166	11	11	
56	ALCOHR	38516	0	0	0	0	0	0	0	0	0	0	0	38516	22	3	
58	ALCOHR	0	0	6433	0	15159	0	0	0	0	0	0	0	21592	1	27	
59	ALCOHR	0	0	15159	0	7115	0	0	0	0	0	0	0	22274	2	26	
61	HORNE	9188	0	16676	0	4820	0	0	0	0	0	0	0	24784	12	16	
62	HORNE	0	0	22166	0	0	0	0	0	0	0	0	0	22166	1	21	
68	NEWARK	30116	0	270	0	0	0	0	0	0	0	0	0	30386	0	30	
69	NEWARK	28137	0	13645	0	0	0	0	0	0	0	0	0	41782	4	26	
70	NEWARK	28137	0	19285	0	0	0	0	0	0	0	0	0	47422	5	11	
72	COOR	0	0	44882	0	18243	0	0	0	0	0	0	0	63125	25	11	
73	SOONAK	3882	0	19591	0	0	0	0	0	0	0	0	0	23473	11	17	
74	SOONAK	0	0	0	0	0	0	0	0	0	0	0	0	0	0	19	13
76	TUSCLA	3850	0	0	0	0	0	0	0	0	0	0	0	3850	1	22	
78	TUSCLA	0	0	0	0	0	0	0	0	0	0	0	0	0	0	29	11
81	WASHTR	116776	0	68783	0	54891	0	0	0	0	0	0	0	240430	16	15	
82	WASHTR	0	0	278915	0	0	0	0	0	0	0	0	0	278915	1	7	
83	WASHTR	0	0	278915	0	0	0	0	0	0	0	0	0	278915	1	7	
84	WASHTR	0	0	0	0	11342	0	0	0	0	0	0	0	11342	6	21.5	

SOURCE: ANNUAL FINANCIAL REPORT (FORM 35-4874), 1972-73, PAGE 5, LINE 3. (% are percents of Total Annual Expenditures, Table 22.)

TABLE 19
EXPENDITURES: Instruction (Direct Sciences)

NO.	DISTRICT	NAME	GENERAL FUND		SPECIAL EDUCATION FUND		UN. ED. FUND	COOP. ED. FUND		DEPT. RET. FUND	BLDG & SIV. FUND		OTHER FUNDS		ALL FUNDS	
			OPERATING	FEDERAL	OPERATING	DAY CARE		FUND	FUND		FUND	FUND	FUND	FUND	TOTAL	%
3	ALCOH	0	0	36822	0	0	0	0	0	0	0	0	0	36822	12	2
9	BAY	0	0	3949	0	0	0	0	0	0	0	0	0	3949	1	4.5
33	LOGAN	672	0	531	0	4425	0	0	0	0	0	0	0	4628	3	4.5
76	SINCLA	0	0	0	0	1073	0	0	0	0	0	0	0	1073	1	22
78	SINCLA	0	0	166816	0	14185	0	0	0	0	0	0	0	181001	16	15
82	WASHTR	0	0	278915	0	0	0	0	0	0	0	0	0	278915	1	7
84	WASHTR	0	0	0	0	11342	0	0	0	0	0	0	0	11342	6	21.5

SOURCE: ANNUAL FINANCIAL REPORT (FORM 35-4874), 1972-73, PAGE 5, LINE 4. (% are percents of Total Annual Expenditures, Table 22.)

TABLE 20
EXPENDITURES: Instruction (Business and Commerce)

NO.	DISTRICT	NAME	GENERAL FUND		SPECIAL EDUCATION FUND		UN. ED. FUND	COOP. ED. FUND		DEPT. RET. FUND	BLDG & SIV. FUND		OTHER FUNDS		ALL FUNDS	
			OPERATING	FEDERAL	OPERATING	DAY CARE		FUND	FUND		FUND	FUND	FUND	FUND	TOTAL	%
33	LOGAN	0	0	11174	0	0	0	0	0	0	0	0	0	11174	3	1
42	WASHTR	212	0	7282	0	3194	0	0	0	0	0	0	0	8378	2	5
82	WASHTR	0	0	278915	0	0	0	0	0	0	0	0	0	278915	1	7
84	WASHTR	0	0	0	0	11342	0	0	0	0	0	0	0	11342	6	21.5

SOURCE: ANNUAL FINANCIAL REPORT (FORM 35-4874), 1972-73, PAGE 5, LINE 5. (% are percents of Total Annual Expenditures, Table 22.)

TABLE 21
EXPENDITURES: Instruction (Vocational Education)

NO.	DISTRICT	NAME	GENERAL FUND		SPECIAL EDUCATION FUND		V.C. ED.		DEPT. ED.		OTHER FUNDS	ALL FUNDS		
			OPERATING	FEDERAL	OPERATING	FEDERAL	FUND	FUND	FUND	FUND		TOTAL	%	RANK
9	BAV		2		2		3122	2	2	2		3128	0 25.5	
11	BERN	45647	2		2		1782	2	2	2		45647	4 14.5	
12	BRAND	1574	2		2		44315	2	2	2		17506	3 23.5	
13	CLAY	14273	2		2		27557	2	2	2		17506	3 23.5	
14	CLAY	64570	2		2		17444	2	2	2		58448	6 32	
17	CUB		2		2			2	2	2		66259	15 5	
21	DELTA		2		2			2	2	2		27557	28 2	
22	DICK	33653	2		2			2	2	2		44552	10 8.5	
23	DICK	25334	2		2			2	2	2		37112	11 29.5	
24	DICK	37952	2		2			2	2	2		17444	7 14.5	
27	GOSPEL		2		2			2	2	2		4559	0 25.5	
28	HARRIS		2		2			2	2	2		97335	7 11	
31	HARRIS	57135	2		2			2	2	2		18578	5 10	
32	LEWIS	15572	2		2			2	2	2		48639	21 4	
33	LEWIS	34937	2		2			2	2	2		29998	5 13	
39	MCDO	21882	2		2			2	2	2		76927	39 1	
44	LEWEE	4862	2		2			2	2	2		2874	3 19	
46	LEWEE	1862	2		2			2	2	2		2874	3 19	
47	MCDO	2874	2		2			2	2	2		38145	3 19	
48	MCDO	35145	2		2			2	2	2		136436	11 6.5	
51	WISCONSIN		2		2			2	2	2		26727	3 19	
52	NEWAGO		2		2			2	2	2		32897	3 19	
53	OKLAND	1784	2		2			2	2	2		32897	3 19	
54	OKLAND	32897	2		2			2	2	2		33658	10 8.5	
74	ST. CL.	17885	2		2			2	2	2		33658	10 8.5	
79	WESLEY		2		2			2	2	2				
SOURCE: ANNUAL FINANCIAL REPORT (F50-4274), 1972-73, PAGE 5, LINE 6. (% are percents of Total Annual Expenditures, Table 22.)														

TABLE 22
EXPENDITURES: Instruction (Other Non-Academic)

NO.	DISTRICT	NAME	GENERAL FUND		SPECIAL EDUCATION FUND		V.C. ED.		DEPT. ED.		OTHER FUNDS	ALL FUNDS	
			OPERATING	FEDERAL	OPERATING	FEDERAL	FUND	FUND	FUND	FUND		TOTAL	%
9	BAV		0		1953		30341	2	2	2		45842	2 13.5
11	BERN	36257	2		218		2364	2	2	2		36257	3 11.5
21	CLAY	1187	2		8785		2848	2	2	2		1485	0 18
22	CLAY	412	2		1540		1588	2	2	2		1540	2 7
26	HARRIS		2		26372			2	2	2		15559	29 2
29	GRANT		2		15740			2	2	2		132498	21 3
31	COPPER	3382	2		21229		117946	424	2	2	2212	2342	3 11.5
33	LEWIS	1674	2		774		71566	12	2	2		185245	7 9.5
39	MCDO	132	2		295872			2	2	2		39704	10 0
41	MCDO	132	2		30564			2	2	2		825	0 18
44	LEWEE	885	2					2	2	2		482	0 18
46	LEWEE	482	2		173698			2	2	2		752788	16 5
50	MCDO	972	2		577558			2	2	2		3752	2 13.5
53	WISCONSIN		2		36723			2	2	2		12135	7 7
55	WISCONSIN		2		38397		62728	2	2	2		42777	7 9.5
61	NEWAGO		2		29769		17422	2	2	2		484	1 15
62	NEWAGO		2		532			2	2	2		594	2 7
72	COPPER		2		532			2	2	2		947	0 18
81	WESLEY		2				57	2	2	2		947	0 18
SOURCE: ANNUAL FINANCIAL REPORT (F50-4274), 1972-73, PAGE 5, LINE 7. (% are percents of Total Annual Expenditures, Table 22.)													

TABLE 23
EXPENDITURES: Instruction (Pupil Support Services)

RD.	DISTRICT	GENERAL FUND		SPECIAL EDUCATION FUND		VOC. ED. FUND	COOP. ED. FUND	DEFT. RET. FUND	BLDG & SITE FUND	OTHER FUNDS	ALL FUNDS	
		OPERATING	FEDERAL	OPERATING	DAY CARE						TOTAL	%
3	ALLEN	12185	15968	15761	0	0	0	0	0	0	41769	74
4	ALPENA	0	121337	197784	41736	0	0	0	0	0	608085	33
5	ARMON	0	4373	197784	0	35	0	0	0	0	198157	10
11	BRANCH	0	0	18353	0	0	0	0	0	0	44832	9
12	BRUNNEN	0	0	0	16816	0	0	0	0	0	16816	1
13	CALDWELL	4748	0	33112	46567	0	0	0	0	0	82538	30
14	CLASS	0	18748	135848	24648	0	0	0	0	0	145538	48
15	CHRISTY	0	0	415325	54925	0	0	0	0	0	468177	48
16	CHEBY	0	0	313732	0	0	0	0	0	0	313732	45
17	CHEVY	0	48401	161667	0	0	0	0	0	0	181818	47
18	CLAY	5894	29572	174729	0	22789	0	0	0	0	215885	51
19	CLINTON	0	0	25432	0	0	0	0	0	0	25432	4.5
21	CLINTON	26	988	25432	0	0	0	0	0	0	25957	31
22	DICK	0	0	5772	0	0	0	0	0	0	5772	22.5
23	DICK	0	0	22795	0	0	0	0	0	59	22795	13
25	GENESE	5712	11168	22795	0	0	0	0	0	0	29777	50
26	GENESE	27971	0	0	0	0	0	0	0	0	27971	48.5
29	GLADEN	0	0	42761	0	0	0	0	0	0	42761	51
30	GLADEN	0	0	12853	0	55197	0	0	0	0	68150	17
31	GRADY	0	0	15862	0	0	0	0	0	0	15862	30
32	GRADY	2298	0	192648	0	0	0	0	0	0	194946	16
33	HURON	0	0	64334	0	0	0	0	0	0	64334	23
34	INGHAM	0	0	488427	0	0	0	0	0	0	488427	58
35	IONIA	0	0	121448	0	0	0	0	0	0	121448	31
36	ISHTON	0	0	15358	0	0	0	0	0	0	15358	22.5
37	KEOSAUQUON	0	0	11661	0	0	0	0	0	0	11661	7
41	KENTON	0	9862	131982	0	99949	19518	0	0	0	153551	70
42	LAKE	0	0	42611	0	0	0	0	0	0	42611	18
44	LAFAYETTE	33712	13210	0	577	0	0	0	0	0	34855	45
46	LEWIS	0	0	292823	0	0	0	0	0	0	292823	12
50	MACOMB	18149	0	18493	0	0	3485	0	0	0	36642	39
51	MADISON	0	0	36847	0	0	0	0	0	0	36847	17
54	MCCATAWEE	2298	0	17868	0	0	0	0	0	0	20166	23
55	MEMPHIS	0	0	588	0	0	0	0	59619	0	6049	36
56	MIDLAND	47316	3814	36883	36883	0	0	0	0	0	85586	47
58	MONROE	76277	0	234847	0	0	0	0	0	0	311124	345.5
59	MONROE	4898	0	76277	0	0	0	0	0	0	83975	32
60	MONROE	21837	0	182536	0	0	0	0	0	0	204373	32
62	MUSKOGEE	0	0	18259	0	21464	0	0	0	0	39763	16
63	OKLAHOMA	18743	12187	18481	0	0	0	0	0	0	36932	10
70	OKTAWA	0	0	23739	0	0	0	0	0	0	23739	5
72	OKTAWA	0	0	13739	0	0	0	0	0	0	13739	26
73	OLMSTED	399	0	32959	0	0	0	0	3264	0	33358	38
74	OLMSTED	0	13845	32959	0	0	0	0	0	0	46804	39
76	OSHTON	0	1568	32957	1788	0	0	0	0	0	34745	17
80	OSHTON	0	0	2282	182	0	0	0	0	0	2464	2
82	OSHTON	0	6918	2282	182	0	0	0	0	0	33582	52
83	OSHTON	24868	0	8513	5924	15895	0	0	0	0	24868	67
84	OSHTON	0	0	2127	0	0	0	0	0	0	2127	1
SOURCE	ANNUAL FINANCIAL REPORT (FORM DS-4374) - 1972-73, PAGE 5, LINE 8.										198062	12
											198723	18

TABLE 24
EXPENDITURES: Instruction (Instructional Service Center)

NO.	DISTRICT	GENERAL FUND		SPECIAL EDUCATION FUND	DAY CARE	VOC. ED. FUND	COOP. ED. FUND	DEPT. RET. FUND	BLDG & SITE FUND	OTHER FUNDS	ALL FUNDS		
		OPERATING	FEDERAL								TOTAL	%	RANK
9	ALLEN	0	0	1313	0	0	0	0	0	0	1313	4	20.5
10	BERR	2678	689	1225	0	478	0	0	0	0	3861	1	34
11	BRANCH	2	51883	0	47624	0	0	0	0	60499	159716	14	5
12	CALHUN	2127	35594	0	22397	6477	0	0	0	0	59891	3	24.5
13	CALDWELL	5474	64270	0	0	0	0	0	0	0	15274	9	11
14	CHERRY	19378	5596	0	0	0	0	0	0	0	24974	2	24.5
15	CLAY	23888	0	0	0	0	0	0	0	0	23888	11	18.5
16	DELAWARE	3285	0	0	0	0	0	0	0	10311	13596	10	37
17	DICKSON	2783	0	0	0	0	0	0	0	0	2783	1	17.5
18	DOUGLASS	2952	0	8277	0	0	0	0	0	0	11229	5	16.5
19	FRANCIS	8782	1720	0	0	0	44799	0	0	0	185704	9	11
20	GRANT	0	1720	0	0	0	0	0	0	0	6219	12	7
21	COPPER	16837	1803	2994	0	0	0	0	0	0	16837	2	29.5
22	INGHAM	73816	1803	0	0	0	0	0	0	0	75619	2	29.5
23	INDIAN	1817	544	0	0	0	0	0	0	0	2361	2	29.5
24	JACKSON	3187	1747	5277	0	0	0	0	0	0	11178	4	20.5
25	K200	211893	1772	32685	0	0	0	0	0	0	233445	23	3
26	KENT	283685	0	0	0	0	0	0	0	0	283685	0	16.5
27	LEWIS	6910	0	2894	0	0	0	0	0	0	9804	0	20.5
28	LEWIS	7342	0	0	0	0	0	0	0	0	17838	4	20.5
29	MANCHESTER	1379	0	0	0	0	0	0	0	0	1379	1	34
30	MARSH	126	0	0	0	0	0	0	0	0	126	1	34
31	MIDDLE	126	0	0	0	0	0	0	0	0	126	1	34
32	MONTGOMERY	1653	1853	0	0	0	0	0	0	0	3506	2	29.5
33	MONTGOMERY	2785	1853	0	0	0	0	0	0	0	4638	2	29.5
34	MONTGOMERY	4498	0	0	0	0	0	0	0	0	4498	5	16.5
35	MONTGOMERY	4972	4297	0	0	0	37378	0	0	0	13015	9	11
36	MUSKOGEE	0	0	17	0	9685	0	0	0	0	10802	1	34
37	NEAL	988596	0	0	0	0	0	0	0	0	988596	15	4
38	OAKLAND	78519	5480	7413	833	0	0	0	0	0	13379	67	1
39	OTTAWA	9684	0	0	0	0	0	0	0	0	9684	37	11
40	SALUDA	2468	12619	35827	60122	0	41092	0	0	0	138144	0	0
41	ST. LOUIS	3392	0	0	0	0	0	0	0	0	3392	42	9
42	ST. LOUIS	4536	35663	0	0	0	0	0	0	0	40200	2	2
43	TUSCALOOSA	14839	0	0	0	0	0	0	0	0	14839	4	20.5
44	VAN BUREN	4847	0	0	0	0	24852	0	0	0	80665	9	11
45	WASHINGTON	11266	927	0	0	0	0	0	0	0	12193	6	14
46	WELLS	610	410	0	0	0	18158	0	0	0	19268	3	24.5
47	WELLS	0	0	0	0	0	0	0	0	0	2575	2	19.5

SOURCE: ANNUAL FINANCIAL REPORT (FSR) DS-48741, 1972-73, PAGE 5, LINE 9. (% are Percent of Total Annual Expenditures, Table 42.)

TABLE 25
EXPENDITURES: Instruction (Teacher Instruction Support)

NO.	DISTRICT	NAME	GENERAL FUND		SPECIAL EDUCATION FUND	VOC. ED. FUND	COOP. ED. FUND	DEPT. RET. FUND	BLDG & SIDS FUND	OTHER FUNDS	ALL FUNDS		RANK
			OPERATING	FEDERAL							DAY CARE	TOTAL	
9		ALLEN	0	0	0	0	0	0	0	0	136415	45	1
9		BEV	0	0	42856	0	3277	0	0	0	42856	1	24.5
11		BERRN	0	0	132894	0	0	0	0	0	132894	12	7
10		CREBOY	133778	28658	0	0	0	0	0	0	155846	19	31
21		DELTA	172	0	0	0	0	0	0	0	172	0	9
22		DICK	0	12868	24871	0	0	0	0	0	175597	40	9
20		COLEB	0	0	351	0	0	0	0	0	351	0	24.5
31		COOPER	37893	0	0	0	0	0	0	0	37893	7	10
31		MURON	5842	0	3738	0	0	0	0	0	9488	1	24.5
33		INGHAM	79168	0	22748	0	4887	0	0	0	9488	1	24.5
33		IONIA	1897	1897	114418	0	0	0	0	0	127213	2	16.5
35		LOSCO	27333	0	155	0	0	0	0	0	27488	10	8
38		JACKSN	75	0	0	0	0	0	0	0	75	0	29
39		KROD	0	94126	38148	154	0	0	0	0	141388	6	12
41		KENT	58870	0	58858	0	0	0	0	0	117728	1	24.5
44		LAPLER	0	0	0	0	2036	0	0	0	2036	0	29
50		HACOMB	458863	24618	185825	0	43536	0	0	0	705842	15	4.5
51		HASTEE	0	0	0	0	9227	0	0	5696	9227	2	16.2
52		MARST	11458	0	0	0	0	0	0	0	11458	3	16.3
54		MCCONA	34328	0	0	0	0	0	0	0	34328	3	13
55		MIDLAND	11452	0	1873	0	0	0	0	0	13325	13	6
58		MONROE	0	1924	0	0	0	0	0	0	1924	0	24.5
59		MONTCL	0	12133	0	0	0	0	0	0	12133	1	24.5
62		NEWAGC	1447	11158	515	0	12135	0	0	0	15155	1	24.5
63		OAKLYD	33934	41558	0	0	0	0	0	0	75492	2	16.5
70		OTTAWA	7455	0	0	0	0	0	0	0	7455	7	10
73		SAGNAM	22444	0	0	0	0	0	0	0	22444	1	24.5
78		SUITMAS	45129	85788	0	0	0	0	0	0	130917	2	16.5
		SOURCE: ANNUAL FINANCIAL REPORT (FORM DS-4874), 1972-73, PAGE 5, LINE 10. (% are percents of Total Annual Expenditures, Table 42.)									153127	15	4.2

TABLE 26
EXPENDITURES: Total Instruction

NO.	DISTRICT	NAME	GENERAL FUND		SPECIAL EDUCATION FUND		HIG. ED. FUND	TCH. ED. FUND	SHEP. EST. FUND	HIG & SHEP. FUND	OTHER FUNDS	ALL FUNDS	
			OPERATIVE	PERSONAL	OPERATIVE	PERSONAL						TOTAL	RANK
1	ALLEG		17193	13984	20434	41780	0	0	0	0	0	27938	75
2	ALLEG		12157	10787	10787	41780	0	0	0	0	0	27938	1
3	ALLEG		12157	10787	10787	41780	0	0	0	0	0	27938	2
4	ALLEG		12157	10787	10787	41780	0	0	0	0	0	27938	3
5	ALLEG		12157	10787	10787	41780	0	0	0	0	0	27938	4
6	ALLEG		12157	10787	10787	41780	0	0	0	0	0	27938	5
7	ALLEG		12157	10787	10787	41780	0	0	0	0	0	27938	6
8	ALLEG		12157	10787	10787	41780	0	0	0	0	0	27938	7
9	ALLEG		12157	10787	10787	41780	0	0	0	0	0	27938	8
10	ALLEG		12157	10787	10787	41780	0	0	0	0	0	27938	9
11	ALLEG		12157	10787	10787	41780	0	0	0	0	0	27938	10
12	ALLEG		12157	10787	10787	41780	0	0	0	0	0	27938	11
13	ALLEG		12157	10787	10787	41780	0	0	0	0	0	27938	12
14	ALLEG		12157	10787	10787	41780	0	0	0	0	0	27938	13
15	ALLEG		12157	10787	10787	41780	0	0	0	0	0	27938	14
16	ALLEG		12157	10787	10787	41780	0	0	0	0	0	27938	15
17	ALLEG		12157	10787	10787	41780	0	0	0	0	0	27938	16
18	ALLEG		12157	10787	10787	41780	0	0	0	0	0	27938	17
19	ALLEG		12157	10787	10787	41780	0	0	0	0	0	27938	18
20	ALLEG		12157	10787	10787	41780	0	0	0	0	0	27938	19
21	ALLEG		12157	10787	10787	41780	0	0	0	0	0	27938	20
22	ALLEG		12157	10787	10787	41780	0	0	0	0	0	27938	21
23	ALLEG		12157	10787	10787	41780	0	0	0	0	0	27938	22
24	ALLEG		12157	10787	10787	41780	0	0	0	0	0	27938	23
25	ALLEG		12157	10787	10787	41780	0	0	0	0	0	27938	24
26	ALLEG		12157	10787	10787	41780	0	0	0	0	0	27938	25
27	ALLEG		12157	10787	10787	41780	0	0	0	0	0	27938	26
28	ALLEG		12157	10787	10787	41780	0	0	0	0	0	27938	27
29	ALLEG		12157	10787	10787	41780	0	0	0	0	0	27938	28
30	ALLEG		12157	10787	10787	41780	0	0	0	0	0	27938	29
31	ALLEG		12157	10787	10787	41780	0	0	0	0	0	27938	30
32	ALLEG		12157	10787	10787	41780	0	0	0	0	0	27938	31
33	ALLEG		12157	10787	10787	41780	0	0	0	0	0	27938	32
34	ALLEG		12157	10787	10787	41780	0	0	0	0	0	27938	33
35	ALLEG		12157	10787	10787	41780	0	0	0	0	0	27938	34
36	ALLEG		12157	10787	10787	41780	0	0	0	0	0	27938	35
37	ALLEG		12157	10787	10787	41780	0	0	0	0	0	27938	36
38	ALLEG		12157	10787	10787	41780	0	0	0	0	0	27938	37
39	ALLEG		12157	10787	10787	41780	0	0	0	0	0	27938	38
40	ALLEG		12157	10787	10787	41780	0	0	0	0	0	27938	39
41	ALLEG		12157	10787	10787	41780	0	0	0	0	0	27938	40
42	ALLEG		12157	10787	10787	41780	0	0	0	0	0	27938	41
43	ALLEG		12157	10787	10787	41780	0	0	0	0	0	27938	42
44	ALLEG		12157	10787	10787	41780	0	0	0	0	0	27938	43
45	ALLEG		12157	10787	10787	41780	0	0	0	0	0	27938	44
46	ALLEG		12157	10787	10787	41780	0	0	0	0	0	27938	45
47	ALLEG		12157	10787	10787	41780	0	0	0	0	0	27938	46
48	ALLEG		12157	10787	10787	41780	0	0	0	0	0	27938	47
49	ALLEG		12157	10787	10787	41780	0	0	0	0	0	27938	48
50	ALLEG		12157	10787	10787	41780	0	0	0	0	0	27938	49
51	ALLEG		12157	10787	10787	41780	0	0	0	0	0	27938	50
52	ALLEG		12157	10787	10787	41780	0	0	0	0	0	27938	51
53	ALLEG		12157	10787	10787	41780	0	0	0	0	0	27938	52
54	ALLEG		12157	10787	10787	41780	0	0	0	0	0	27938	53
55	ALLEG		12157	10787	10787	41780	0	0	0	0	0	27938	54
56	ALLEG		12157	10787	10787	41780	0	0	0	0	0	27938	55
57	ALLEG		12157	10787	10787	41780	0	0	0	0	0	27938	56
58	ALLEG		12157	10787	10787	41780	0	0	0	0	0	27938	57
59	ALLEG		12157	10787	10787	41780	0	0	0	0	0	27938	58
60	ALLEG		12157	10787	10787	41780	0	0	0	0	0	27938	59
61	ALLEG		12157	10787	10787	41780	0	0	0	0	0	27938	60
62	ALLEG		12157	10787	10787	41780	0	0	0	0	0	27938	61
63	ALLEG		12157	10787	10787	41780	0	0	0	0	0	27938	62
64	ALLEG		12157	10787	10787	41780	0	0	0	0	0	27938	63
65	ALLEG		12157	10787	10787	41780	0	0	0	0	0	27938	64
66	ALLEG		12157	10787	10787	41780	0	0	0	0	0	27938	65
67	ALLEG		12157	10787	10787	41780	0	0	0	0	0	27938	66
68	ALLEG		12157	10787	10787	41780	0	0	0	0	0	27938	67
69	ALLEG		12157	10787	10787	41780	0	0	0	0	0	27938	68
70	ALLEG		12157	10787	10787	41780	0	0	0	0	0	27938	69
71	ALLEG		12157	10787	10787	41780	0	0	0	0	0	27938	70
72	ALLEG		12157	10787	10787	41780	0	0	0	0	0	27938	71
73	ALLEG		12157	10787	10787	41780	0	0	0	0	0	27938	72
74	ALLEG		12157	10787	10787	41780	0	0	0	0	0	27938	73
75	ALLEG		12157	10787	10787	41780	0	0	0	0	0	27938	74
76	ALLEG		12157	10787	10787	41780	0	0	0	0	0	27938	75
77	ALLEG		12157	10787	10787	41780	0	0	0	0	0	27938	76
78	ALLEG		12157	10787	10787	41780	0	0	0	0	0	27938	77
79	ALLEG		12157	10787	10787	41780	0	0	0	0	0	27938	78
80	ALLEG		12157	10787	10787	41780	0	0	0	0	0	27938	79
81	ALLEG		12157	10787	10787	41780	0	0	0	0	0	27938	80
82	ALLEG		12157	10787	10787	41780	0	0	0	0	0	27938	81
83	ALLEG		12157	10787	10787	41780	0	0	0	0	0	27938	82
84	ALLEG		12157	10787	10787	41780	0	0	0	0	0	27938	83
85	ALLEG		12157	10787	10787	41780	0	0	0	0	0	27938	84
86	ALLEG		12157	10787	10787	41780	0	0	0	0	0	27938	85
87	ALLEG		12157	10787	10787	41780	0	0	0	0	0	27938	86
88	ALLEG		12157	10787	10787	41780	0	0	0	0	0	27938	87
89	ALLEG		12157	10787	10787	41780	0	0	0	0	0	27938	88
90	ALLEG		12157	10787	10787	41780	0	0	0	0	0	27938	89
91	ALLEG		12157	10787	10787	41780	0	0	0	0	0	27938	90
92	ALLEG		12157	10787	10787	41780	0	0	0	0	0	27938	91
93	ALLEG		12157	10787	10787	41780	0	0	0	0	0	27938	92
94	ALLEG		12157	10787	10787	41780	0	0	0	0	0	27938	93
95	ALLEG		12157	10787	10787	41780	0	0	0	0	0	27938	94
96	ALLEG		12157	10787	10787	41780	0	0	0	0	0	27938	95
97	ALLEG		12157	10787	10787	41780	0	0	0	0	0	27938	96
98	ALLEG		12157	10787	10787	41780	0	0	0	0	0	27938	97
99	ALLEG		12157	10787	10787	41780	0	0	0	0	0	27938	98
100	ALLEG		12157	10787	10787	41780	0	0	0	0	0	27938	99
101	ALLEG		12157	10787	10787	41780	0	0	0	0	0	27938	100

TABLE 27
EXPENDITURES: Administration (Salaries)

NO.	DISTRICT	NAME	GENERAL FUND		SPECIAL EDUCATION FUND		WC. ED. FUND	COOP. ED. FUND	DEF. RET. FUND	BLDG. & SITE FUND	OTHER FUNDS	ALL FUNDS	
			OPERATING	FEDERAL	OPERATING	STATE CARE						TOTAL	RANK
1		ALLEN	581		6							587	13
2		ALLEN	581		6							587	20
3		ALLEN	581		6							587	6
4		BERRY	2485		62		4896					7443	6
5		BERRY	3183		62		4896					7443	7
6		BERRY	1371		249		2564				1437	3555	10
7		BERRY	1371		249		2564					3555	16
8		BERRY	1371		249		2564					3555	3
9		BERRY	1371		249		2564					3555	7
10		BERRY	1371		249		2564					3555	12
11		BERRY	1371		249		2564					3555	14
12		BERRY	1371		249		2564					3555	15
13		BERRY	1371		249		2564					3555	17
14		BERRY	1371		249		2564					3555	18
15		BERRY	1371		249		2564					3555	19
16		BERRY	1371		249		2564					3555	21
17		BERRY	1371		249		2564					3555	22
18		BERRY	1371		249		2564					3555	23
19		BERRY	1371		249		2564					3555	24
20		BERRY	1371		249		2564					3555	25
21		BERRY	1371		249		2564					3555	26
22		BERRY	1371		249		2564					3555	27
23		BERRY	1371		249		2564					3555	28
24		BERRY	1371		249		2564					3555	29
25		BERRY	1371		249		2564					3555	30
26		BERRY	1371		249		2564					3555	31
27		BERRY	1371		249		2564					3555	32
28		BERRY	1371		249		2564					3555	33
29		BERRY	1371		249		2564					3555	34
30		BERRY	1371		249		2564					3555	35
31		BERRY	1371		249		2564					3555	36
32		BERRY	1371		249		2564					3555	37
33		BERRY	1371		249		2564					3555	38
34		BERRY	1371		249		2564					3555	39
35		BERRY	1371		249		2564					3555	40
36		BERRY	1371		249		2564					3555	41
37		BERRY	1371		249		2564					3555	42
38		BERRY	1371		249		2564					3555	43
39		BERRY	1371		249		2564					3555	44
40		BERRY	1371		249		2564					3555	45
41		BERRY	1371		249		2564					3555	46
42		BERRY	1371		249		2564					3555	47
43		BERRY	1371		249		2564					3555	48
44		BERRY	1371		249		2564					3555	49
45		BERRY	1371		249		2564					3555	50
46		BERRY	1371		249		2564					3555	51
47		BERRY	1371		249		2564					3555	52
48		BERRY	1371		249		2564					3555	53
49		BERRY	1371		249		2564					3555	54
50		BERRY	1371		249		2564					3555	55
51		BERRY	1371		249		2564					3555	56
52		BERRY	1371		249		2564					3555	57
53		BERRY	1371		249		2564					3555	58
54		BERRY	1371		249		2564					3555	59
55		BERRY	1371		249		2564					3555	60
56		BERRY	1371		249		2564					3555	61
57		BERRY	1371		249		2564					3555	62
58		BERRY	1371		249		2564					3555	63
59		BERRY	1371		249		2564					3555	64
60		BERRY	1371		249		2564					3555	65
61		BERRY	1371		249		2564					3555	66
62		BERRY	1371		249		2564					3555	67
63		BERRY	1371		249		2564					3555	68
64		BERRY	1371		249		2564					3555	69
65		BERRY	1371		249		2564					3555	70
66		BERRY	1371		249		2564					3555	71
67		BERRY	1371		249		2564					3555	72
68		BERRY	1371		249		2564					3555	73
69		BERRY	1371		249		2564					3555	74
70		BERRY	1371		249		2564					3555	75
71		BERRY	1371		249		2564					3555	76
72		BERRY	1371		249		2564					3555	77
73		BERRY	1371		249		2564					3555	78
74		BERRY	1371		249		2564					3555	79
75		BERRY	1371		249		2564					3555	80
76		BERRY	1371		249		2564					3555	81
77		BERRY	1371		249		2564					3555	82
78		BERRY	1371		249		2564					3555	83
79		BERRY	1371		249		2564					3555	84
80		BERRY	1371		249		2564					3555	85
81		BERRY	1371		249		2564					3555	86
82		BERRY	1371		249		2564					3555	87
83		BERRY	1371		249		2564					3555	88
84		BERRY	1371		249		2564					3555	89
85		BERRY	1371		249		2564					3555	90
86		BERRY	1371		249		2564					3555	91
87		BERRY	1371		249		2564					3555	92
88		BERRY	1371		249		2564					3555	93
89		BERRY	1371		249		2564					3555	94
90		BERRY	1371		249		2564					3555	95
91		BERRY	1371		249		2564					3555	96
92		BERRY	1371		249		2564					3555	97
93		BERRY	1371		249		2564					3555	98
94		BERRY	1371		249		2564					3555	99
95		BERRY	1371		249		2564					3555	100

SOURCE: ANNUAL FINANCIAL REPORT FOR 1972-73, PAGE 5, LINE 13. (% are percents of Total Annual Expenditures, Table 22.)

TABLE 28
EXPENDITURES: Total Administration

NO.	DISTRICT NAME	GENERAL FUND OPERATIONS	FEDERAL OPERATIONS	SPECIAL SERVICES FUND OPERATIONS	DAY CARE	VOC. ED. FUND	VOC. ED. FUND	DEPT. SER. FUND	BLDG. & SITE FUND	OTHER FUNDS	ALL FUNDS	
											TOTAL	% SHARE
1	ALLEN	15027		2	2	2	2	2	2	2	2	2
2	ALLEN	12878		2	2	2	2	2	2	2	2	2
3	ALLEN	22970		1324	49	2	2	2	2	2	2	17 19.5
4	ALLEN	22970		1324	49	2	2	2	2	2	2	17 19.5
5	ALLEN	22970		1324	49	2	2	2	2	2	2	17 19.5
11	BERRY	43222	62	1324	782	2	2	2	2	2	2	15 17
12	BERRY	43222	62	1324	782	2	2	2	2	2	2	15 17
13	BERRY	43222	62	1324	782	2	2	2	2	2	2	15 17
14	BERRY	43222	62	1324	782	2	2	2	2	2	2	15 17
15	BERRY	43222	62	1324	782	2	2	2	2	2	2	15 17
16	BERRY	43222	62	1324	782	2	2	2	2	2	2	15 17
17	BERRY	43222	62	1324	782	2	2	2	2	2	2	15 17
18	BERRY	43222	62	1324	782	2	2	2	2	2	2	15 17
19	BERRY	43222	62	1324	782	2	2	2	2	2	2	15 17
20	BERRY	43222	62	1324	782	2	2	2	2	2	2	15 17
21	BERRY	43222	62	1324	782	2	2	2	2	2	2	15 17
22	BERRY	43222	62	1324	782	2	2	2	2	2	2	15 17
23	BERRY	43222	62	1324	782	2	2	2	2	2	2	15 17
24	BERRY	43222	62	1324	782	2	2	2	2	2	2	15 17
25	BERRY	43222	62	1324	782	2	2	2	2	2	2	15 17
26	BERRY	43222	62	1324	782	2	2	2	2	2	2	15 17
27	BERRY	43222	62	1324	782	2	2	2	2	2	2	15 17
28	BERRY	43222	62	1324	782	2	2	2	2	2	2	15 17
29	BERRY	43222	62	1324	782	2	2	2	2	2	2	15 17
30	BERRY	43222	62	1324	782	2	2	2	2	2	2	15 17
31	BERRY	43222	62	1324	782	2	2	2	2	2	2	15 17
32	BERRY	43222	62	1324	782	2	2	2	2	2	2	15 17
33	BERRY	43222	62	1324	782	2	2	2	2	2	2	15 17
34	BERRY	43222	62	1324	782	2	2	2	2	2	2	15 17
35	BERRY	43222	62	1324	782	2	2	2	2	2	2	15 17
36	BERRY	43222	62	1324	782	2	2	2	2	2	2	15 17
37	BERRY	43222	62	1324	782	2	2	2	2	2	2	15 17
38	BERRY	43222	62	1324	782	2	2	2	2	2	2	15 17
39	BERRY	43222	62	1324	782	2	2	2	2	2	2	15 17
40	BERRY	43222	62	1324	782	2	2	2	2	2	2	15 17
41	BERRY	43222	62	1324	782	2	2	2	2	2	2	15 17
42	BERRY	43222	62	1324	782	2	2	2	2	2	2	15 17
43	BERRY	43222	62	1324	782	2	2	2	2	2	2	15 17
44	BERRY	43222	62	1324	782	2	2	2	2	2	2	15 17
45	BERRY	43222	62	1324	782	2	2	2	2	2	2	15 17
46	BERRY	43222	62	1324	782	2	2	2	2	2	2	15 17
47	BERRY	43222	62	1324	782	2	2	2	2	2	2	15 17
48	BERRY	43222	62	1324	782	2	2	2	2	2	2	15 17
49	BERRY	43222	62	1324	782	2	2	2	2	2	2	15 17
50	BERRY	43222	62	1324	782	2	2	2	2	2	2	15 17
51	BERRY	43222	62	1324	782	2	2	2	2	2	2	15 17
52	BERRY	43222	62	1324	782	2	2	2	2	2	2	15 17
53	BERRY	43222	62	1324	782	2	2	2	2	2	2	15 17
54	BERRY	43222	62	1324	782	2	2	2	2	2	2	15 17
55	BERRY	43222	62	1324	782	2	2	2	2	2	2	15 17
56	BERRY	43222	62	1324	782	2	2	2	2	2	2	15 17
57	BERRY	43222	62	1324	782	2	2	2	2	2	2	15 17
58	BERRY	43222	62	1324	782	2	2	2	2	2	2	15 17
59	BERRY	43222	62	1324	782	2	2	2	2	2	2	15 17
60	BERRY	43222	62	1324	782	2	2	2	2	2	2	15 17
61	BERRY	43222	62	1324	782	2	2	2	2	2	2	15 17
62	BERRY	43222	62	1324	782	2	2	2	2	2	2	15 17
63	BERRY	43222	62	1324	782	2	2	2	2	2	2	15 17
64	BERRY	43222	62	1324	782	2	2	2	2	2	2	15 17
65	BERRY	43222	62	1324	782	2	2	2	2	2	2	15 17
66	BERRY	43222	62	1324	782	2	2	2	2	2	2	15 17
67	BERRY	43222	62	1324	782	2	2	2	2	2	2	15 17
68	BERRY	43222	62	1324	782	2	2	2	2	2	2	15 17
69	BERRY	43222	62	1324	782	2	2	2	2	2	2	15 17
70	BERRY	43222	62	1324	782	2	2	2	2	2	2	15 17
71	BERRY	43222	62	1324	782	2	2	2	2	2	2	15 17
72	BERRY	43222	62	1324	782	2	2	2	2	2	2	15 17
73	BERRY	43222	62	1324	782	2	2	2	2	2	2	15 17
74	BERRY	43222	62	1324	782	2	2	2	2	2	2	15 17
75	BERRY	43222	62	1324	782	2	2	2	2	2	2	15 17
76	BERRY	43222	62	1324	782	2	2	2	2	2	2	15 17
77	BERRY	43222	62	1324	782	2	2	2	2	2	2	15 17
78	BERRY	43222	62	1324	782	2	2	2	2	2	2	15 17
79	BERRY	43222	62	1324	782	2	2	2	2	2	2	15 17
80	BERRY	43222	62	1324	782	2	2	2	2	2	2	15 17
81	BERRY	43222	62	1324	782	2	2	2	2	2	2	15 17
82	BERRY	43222	62	1324	782	2	2	2	2	2	2	15 17
83	BERRY	43222	62	1324	782	2	2	2	2	2	2	15 17
84	BERRY	43222	62	1324	782	2	2	2	2	2	2	15 17
85	BERRY	43222	62	1324	782	2	2	2	2	2	2	15 17
86	BERRY	43222	62	1324	782	2	2	2	2	2	2	15 17
87	BERRY	43222	62	1324	782	2	2	2	2	2	2	15 17
88	BERRY	43222	62	1324	782	2	2	2	2	2	2	15 17
89	BERRY	43222	62	1324	782	2	2	2	2	2	2	15 17
90	BERRY	43222	62	1324	782	2	2	2	2	2	2	15 17
91	BERRY	43222	62	1324	782	2	2	2	2	2	2	15 17
92	BERRY	43222	62	1324	782	2	2	2	2	2	2	15 17
93	BERRY	43222	62	1324	782	2	2	2	2	2	2	15 17
94	BERRY	43222	62	1324	782	2	2	2	2	2	2	15 17
95	BERRY	43222	62	1324	782	2	2	2	2	2	2	15 17
96	BERRY	43222	62	1324	782	2	2	2	2	2	2	15 17
97	BERRY	43222	62	1324	782	2	2	2	2	2	2	15 17
98	BERRY	43222	62	1324	782	2	2	2	2	2	2	15 17
99	BERRY	43222	62	1324	782	2	2	2	2	2	2	15 17
100	BERRY	43222	62	1324	782	2	2	2	2	2	2	15 17

SUPPLY BY DISTRICT REPORT (FORM 25-274) 1-1-72, PAGE 5, LINE 22. (All are percents of Total Annual Revenues, Table 22.)

TABLE 29
EXPENDITURES: Total Attendance and Child Accounting

NO.	DISTRICT NAME	GENERAL FUND		SPECIAL EDUCATION FUND		VOC. ED. FUND	COOP. ED. FUND	DEBT RET. FUND	BLDG & SITE FUND	OTHER FUNDS	ALL FUNDS		
		OPERATING	FEDERAL	OPERATING	DAY CARE						TOTAL	%	RANK
3	ALLEN	844	0	0	0	0	0	0	0	0	844	0	28
4	ALPENA	4126	0	0	0	0	0	0	0	0	4126	1	11.5
9	BAY	9262	0	0	0	0	0	0	0	0	9262	0	28
11	BERRN	4812	0	0	0	0	0	0	0	0	4812	0	28
12	BRANCH	1389	0	0	0	0	0	0	0	0	1389	0	28
14	CASS	3321	0	0	0	0	0	0	0	0	3321	1	11.5
18	CLARE	1666	0	0	0	0	0	0	0	0	1666	0	28
19	CLINTN	416	0	0	0	0	0	0	0	0	416	0	28
21	DELTA	1508	0	0	0	0	0	0	0	0	1508	0	28
22	DICK	850	0	0	0	0	0	0	0	0	850	0	28
23	EATON	2433	0	0	0	0	0	0	0	0	2433	1	11.5
25	GENSEE	9283	0	0	0	0	0	0	0	0	9283	0	28
27	GOSWIC	423	0	0	0	0	0	0	0	0	423	0	28
28	TRAVRS	18	2859	0	165	0	0	0	0	0	2877	2	5
29	GRATOT	11187	0	0	0	0	0	0	0	0	11187	2	5
30	HILLS	1244	0	0	0	0	0	0	0	0	1244	0	28
32	MURDN	1721	0	0	0	0	0	0	0	0	1721	1	11.5
33	INGHAM	6489	0	0	0	0	0	0	0	0	6489	0	28
34	IDNIA	6766	0	0	0	0	0	0	0	0	6766	2	5
35	IOSCO	246	0	0	0	0	0	0	0	0	246	0	28
38	JACKSN	8812	0	0	0	0	0	0	0	0	8812	1	11.5
39	KEOO	0	0	0	2920	0	0	0	0	0	2920	0	28
46	LENWEE	3789	0	0	0	0	0	0	0	0	3789	0	28
47	LIVING	6784	0	0	0	0	0	0	0	0	6784	1	11.5
50	MACOMB	26842	0	0	0	0	0	0	0	0	26842	1	11.5
55	MENOM	215	0	0	0	0	0	0	0	0	215	0	28
56	HIDLNC	14352	0	0	0	0	0	0	0	0	14352	5	1
58	MORDE	4512	0	2971	6579	0	0	0	0	0	14062	1	11.5
59	MONTCL	5431	0	0	0	0	0	0	0	0	5431	3	3
61	MUSKON	51846	2399	0	0	0	0	0	0	0	54245	4	2
62	NEWAGO	415	0	0	0	0	0	0	0	0	415	0	28
64	OCEANA	5	0	0	0	0	0	0	0	0	5	0	28
72	COOR	477	0	0	0	0	0	0	0	0	477	0	28
73	SAGNAN	5848	0	0	0	0	0	0	0	0	5848	1	11.5
76	SANLAC	558	0	0	0	0	0	0	0	1812	558	0	28
79	TUSCLA	839	0	0	0	0	0	0	0	0	839	0	28
80	VANBUR	1418	14984	0	0	0	0	0	0	0	16402	1	11.5
82	WAYNE	17985	0	0	0	0	0	0	0	0	17985	0	28
83	LEXFRD	495	0	0	0	0	0	0	0	0	495	0	28

SOURCE: ANNUAL FINANCIAL REPORT (FORM 35-4874), 1972-73, PAGE 5, LINE 21. (% are percents of Total Annual Expenditures, Table 42.)

TABLE 31
EXPENDITURES: Total Pupil Transportation

NO.	DISTRICT	GENERAL FUND		SPECIAL EDUCATION FUND		VOC. ED. FUND	COOP. ED. FUND	DEBT RET. FUND	BLDG & SITE FUND	OTHER FUNDS	ALL FUNDS	
		OPERATING	FEDERAL	OPERATING	DAY CARE						TOTAL	%
4	ALPENA	3733		0	0	0	0	0	0	0	0	3733
6	BARRY	0	0	1222	0	0	0	0	0	0	0	1222
9	BAY	0	0	834	0	0	0	0	0	0	0	834
11	BERN	0	0	2417	0	0	0	0	0	0	0	2417
12	BRANCH	0	0	3481	0	0	0	0	0	0	0	3481
13	CALHUN	0	0	1809	0	0	0	0	0	0	0	1809
14	CAS	0	0	7239	0	0	0	0	0	0	0	7239
16	CHESBY	0	0	7829	0	0	0	0	0	0	0	7829
18	CLARE	0	7992	0	0	0	0	0	0	0	0	7992
21	CLAWSON	0	0	13625	0	0	0	0	0	0	0	13625
22	CLINTON	0	0	24239	0	0	0	0	0	0	0	24239
23	CLYDE	0	0	11837	0	0	0	0	0	0	0	11837
24	COLEMAN	7334	0	29426	0	0	0	0	0	0	0	36760
26	COLEMAN	0	0	3876	0	0	0	0	0	0	0	3876
27	COLEMAN	0	0	547	0	0	0	0	0	0	0	547
28	COLEMAN	0	0	10874	0	0	9652	0	0	0	0	10526
29	COLEMAN	0	0	3097	0	0	0	0	0	0	0	3097
30	HILLS	0	374	16761	0	0	0	0	0	0	0	16761
31	COPPER	0	1451	26370	0	0	0	0	0	0	0	26370
32	CURON	0	0	9192	0	0	0	0	0	0	0	9192
33	INGHAM	0	0	74864	0	0	0	0	0	0	0	74864
34	IONIA	0	0	596	0	0	0	0	0	0	0	596
35	ISCO	0	0	1773	0	0	0	0	0	0	0	1773
36	ISCO	4820	0	0	0	0	0	0	0	0	0	4820
37	LAKE	0	0	0	0	0	0	0	0	0	0	0
38	LAKE	0	0	7417	0	0	0	0	0	0	0	7417
39	LAPEER	0	0	39	0	0	0	0	0	0	0	39
40	LAPEER	0	0	39347	4867	0	0	0	0	0	0	44214
44	LEWIS	0	0	3546	0	1149	0	0	0	0	0	4695
50	MACHOB	0	0	4650	0	0	0	0	0	0	0	4650
52	MART	0	0	36272	0	0	0	0	0	0	0	36272
53	MASON	0	0	15446	0	0	0	0	0	0	0	15446
54	MEGUSTA	0	0	21128	4442	0	0	0	0	0	0	25570
55	MENOM	0	0	18335	0	0	0	0	0	0	0	18335
56	HIGHLAND	7820	0	0	0	0	0	0	0	0	0	7820
58	MONROE	3577	0	26844	7233	0	0	0	0	0	0	33654
59	MONROE	0	2393	7721	0	0	0	0	0	0	0	10114
60	MUSKOGEE	0	1264	0	0	0	0	0	0	0	0	1264
62	MUSKOGEE	0	0	18837	0	0	0	0	0	0	0	18837
64	OSHTON	0	0	0	0	0	0	0	0	0	0	0
72	OSHTON	0	286	0	0	0	0	0	0	0	0	286
73	OSHTON	2267	0	1926	0	0	6374	0	0	0	0	10427
74	OSHTON	0	0	0	0	0	0	0	0	0	0	0
75	OSHTON	0	0	22376	1346	0	0	0	0	0	0	23722
76	SANLAC	0	0	22325	1504	0	0	0	0	0	0	23829
77	SANLAC	0	0	32317	1623	0	0	0	0	0	0	33940
78	STIMAS	0	0	487	0	0	0	0	0	0	0	487
79	TUSULA	0	0	6802	5400	0	0	0	0	0	0	12202
80	VANBUR	0	0	1922	0	0	0	0	0	0	0	1922
81	WASHTA	0	594	0	0	0	0	0	0	0	0	594
82	WASHTA	18647	0	11428	14424	0	0	0	0	0	0	44499
83	WASHTA	0	0	3872	4659	0	0	0	0	0	0	8531
84	WASHTA	0	0	0	0	0	0	0	0	0	0	0
85	WASHTA	0	0	0	0	0	0	0	0	0	0	0
86	WASHTA	0	0	0	0	0	0	0	0	0	0	0
87	WASHTA	0	0	0	0	0	0	0	0	0	0	0
88	WASHTA	0	0	0	0	0	0	0	0	0	0	0
89	WASHTA	0	0	0	0	0	0	0	0	0	0	0
90	WASHTA	0	0	0	0	0	0	0	0	0	0	0
91	WASHTA	0	0	0	0	0	0	0	0	0	0	0
92	WASHTA	0	0	0	0	0	0	0	0	0	0	0
93	WASHTA	0	0	0	0	0	0	0	0	0	0	0
94	WASHTA	0	0	0	0	0	0	0	0	0	0	0
95	WASHTA	0	0	0	0	0	0	0	0	0	0	0
96	WASHTA	0	0	0	0	0	0	0	0	0	0	0
97	WASHTA	0	0	0	0	0	0	0	0	0	0	0
98	WASHTA	0	0	0	0	0	0	0	0	0	0	0
99	WASHTA	0	0	0	0	0	0	0	0	0	0	0
100	WASHTA	0	0	0	0	0	0	0	0	0	0	0
101	WASHTA	0	0	0	0	0	0	0	0	0	0	0
102	WASHTA	0	0	0	0	0	0	0	0	0	0	0
103	WASHTA	0	0	0	0	0	0	0	0	0	0	0
104	WASHTA	0	0	0	0	0	0	0	0	0	0	0
105	WASHTA	0	0	0	0	0	0	0	0	0	0	0
106	WASHTA	0	0	0	0	0	0	0	0	0	0	0
107	WASHTA	0	0	0	0	0	0	0	0	0	0	0
108	WASHTA	0	0	0	0	0	0	0	0	0	0	0
109	WASHTA	0	0	0	0	0	0	0	0	0	0	0
110	WASHTA	0	0	0	0	0	0	0	0	0	0	0
111	WASHTA	0	0	0	0	0	0	0	0	0	0	0
112	WASHTA	0	0	0	0	0	0	0	0	0	0	0
113	WASHTA	0	0	0	0	0	0	0	0	0	0	0
114	WASHTA	0	0	0	0	0	0	0	0	0	0	0
115	WASHTA	0	0	0	0	0	0	0	0	0	0	0
116	WASHTA	0	0	0	0	0	0	0	0	0	0	0
117	WASHTA	0	0	0	0	0	0	0	0	0	0	0
118	WASHTA	0	0	0	0	0	0	0	0	0	0	0
119	WASHTA	0	0	0	0	0	0	0	0	0	0	0
120	WASHTA	0	0	0	0	0	0	0	0	0	0	0
121	WASHTA	0	0	0	0	0	0	0	0	0	0	0
122	WASHTA	0	0	0	0	0	0	0	0	0	0	0
123	WASHTA	0	0	0	0	0	0	0	0	0	0	0
124	WASHTA	0	0	0	0	0	0	0	0	0	0	0
125	WASHTA	0	0	0	0	0	0	0	0	0	0	0
126	WASHTA	0	0	0	0	0	0	0	0	0	0	0
127	WASHTA	0	0	0	0	0	0	0	0	0	0	0
128	WASHTA	0	0	0	0	0	0	0	0	0	0	0
129	WASHTA	0	0	0	0	0	0	0	0	0	0	0
130	WASHTA	0	0	0	0	0	0	0	0	0	0	0
131	WASHTA	0	0	0	0	0	0	0	0	0	0	0
132	WASHTA	0	0	0	0	0	0	0	0	0	0	0
133	WASHTA	0	0	0	0	0	0	0	0	0	0	0
134	WASHTA	0	0	0	0	0	0	0	0	0	0	0
135	WASHTA	0	0	0	0	0	0	0	0	0	0	0
136	WASHTA	0	0	0	0	0	0	0	0	0	0	0
137	WASHTA	0	0	0	0	0	0	0	0	0	0	0
138	WASHTA	0	0	0	0	0	0	0	0	0	0	0
139	WASHTA	0	0	0	0	0	0	0	0	0	0	0
140	WASHTA	0	0	0	0	0	0	0	0	0	0	0
141	WASHTA	0	0	0	0	0	0	0	0	0	0	0
142	WASHTA	0	0	0	0	0	0	0	0	0	0	0
143	WASHTA	0	0	0	0	0	0	0	0	0	0	0
144	WASHTA	0	0	0	0	0	0	0	0	0	0	0
145	WASHTA	0	0	0	0	0	0	0	0	0	0	0
146	WASHTA	0	0	0	0	0	0	0	0	0	0	0
147	WASHTA	0	0	0	0	0	0	0	0	0	0	0
148	WASHTA	0	0	0	0	0	0	0	0	0	0	0
149	WASHTA	0	0	0	0	0	0	0	0	0	0	0
150	WASHTA	0	0	0	0	0	0	0	0	0	0	0
151	WASHTA	0	0	0	0	0	0	0	0	0	0	0
152	WASHTA	0	0	0	0	0	0	0	0	0	0	0
153	WASHTA	0	0	0	0	0	0	0	0	0	0	0
154	WASHTA	0	0	0	0	0	0	0	0	0	0	0
155	WASHTA	0	0	0	0	0	0	0	0	0	0	0
156	WASHTA	0	0	0	0	0	0	0	0	0	0	0
157	WASHTA	0	0	0	0	0	0	0	0	0	0	0
158	WASHTA	0	0	0	0	0	0	0	0	0	0	0
159	WASHTA	0	0	0	0	0	0	0	0	0	0	0
160	WASHTA	0	0	0	0	0	0	0	0	0	0	0
161	WASHTA	0	0	0	0	0	0	0	0	0	0	0
162	WASHTA	0	0	0	0	0	0	0	0	0	0	0
163	WASHTA	0	0	0	0	0	0	0	0	0	0	0
164	WASHTA	0	0	0	0	0	0	0	0	0	0	0
165	WASHTA	0	0	0	0	0	0	0	0	0	0	0
166	WASHTA	0	0	0								

TABLE 32
EXPENDITURES: Total Operation of Physical Plant

NO.	DISTRICT	GENERAL FUND	SPECIAL EDUCATION FUND		W.C. ED. FUND	COOP. ED. FUND	DEPT. REPT. FUND	HELG. & STATE FUND	OTHER FUNDS	ALL FUNDS	
			OPERATING	FEDERAL						DAY CARE	FUND
1	ALBANY	107	0	332	0	2	0	0	0	332	1 47
2	ALBANY	77	0	150	88	2	0	0	0	497	3 17
3	ALBANY	1254	0	150	697	249	0	0	0	2650	7 47
4	ALBANY	1000	0	148	144	0	0	0	0	1652	1 47
5	ALBANY	1000	0	129	144	0	0	0	0	1652	2 29.5
6	ALBANY	177	0	382	177	0	0	0	0	936	2 29.5
7	ALBANY	177	0	382	177	0	0	0	0	936	2 29.5
8	ALBANY	177	0	382	177	0	0	0	0	936	3 17
9	ALBANY	177	0	382	177	0	0	0	0	936	3 17
10	ALBANY	284	0	57	0	73	0	0	0	434	1 47
11	ALBANY	100	0	112	0	0	0	0	0	212	1 47
12	ALBANY	100	0	112	0	0	0	0	0	212	1 47
13	ALBANY	100	0	112	0	0	0	0	0	212	1 47
14	ALBANY	100	0	112	0	0	0	0	0	212	1 47
15	ALBANY	100	0	112	0	0	0	0	0	212	1 47
16	ALBANY	100	0	112	0	0	0	0	0	212	1 47
17	ALBANY	100	0	112	0	0	0	0	0	212	1 47
18	ALBANY	100	0	112	0	0	0	0	0	212	1 47
19	ALBANY	100	0	112	0	0	0	0	0	212	1 47
20	ALBANY	100	0	112	0	0	0	0	0	212	1 47
21	ALBANY	100	0	112	0	0	0	0	0	212	1 47
22	ALBANY	100	0	112	0	0	0	0	0	212	1 47
23	ALBANY	100	0	112	0	0	0	0	0	212	1 47
24	ALBANY	100	0	112	0	0	0	0	0	212	1 47
25	ALBANY	100	0	112	0	0	0	0	0	212	1 47
26	ALBANY	100	0	112	0	0	0	0	0	212	1 47
27	ALBANY	100	0	112	0	0	0	0	0	212	1 47
28	ALBANY	100	0	112	0	0	0	0	0	212	1 47
29	ALBANY	100	0	112	0	0	0	0	0	212	1 47
30	ALBANY	100	0	112	0	0	0	0	0	212	1 47
31	ALBANY	100	0	112	0	0	0	0	0	212	1 47
32	ALBANY	100	0	112	0	0	0	0	0	212	1 47
33	ALBANY	100	0	112	0	0	0	0	0	212	1 47
34	ALBANY	100	0	112	0	0	0	0	0	212	1 47
35	ALBANY	100	0	112	0	0	0	0	0	212	1 47
36	ALBANY	100	0	112	0	0	0	0	0	212	1 47
37	ALBANY	100	0	112	0	0	0	0	0	212	1 47
38	ALBANY	100	0	112	0	0	0	0	0	212	1 47
39	ALBANY	100	0	112	0	0	0	0	0	212	1 47
40	ALBANY	100	0	112	0	0	0	0	0	212	1 47
41	ALBANY	100	0	112	0	0	0	0	0	212	1 47
42	ALBANY	100	0	112	0	0	0	0	0	212	1 47
43	ALBANY	100	0	112	0	0	0	0	0	212	1 47
44	ALBANY	100	0	112	0	0	0	0	0	212	1 47
45	ALBANY	100	0	112	0	0	0	0	0	212	1 47
46	ALBANY	100	0	112	0	0	0	0	0	212	1 47
47	ALBANY	100	0	112	0	0	0	0	0	212	1 47
48	ALBANY	100	0	112	0	0	0	0	0	212	1 47
49	ALBANY	100	0	112	0	0	0	0	0	212	1 47
50	ALBANY	100	0	112	0	0	0	0	0	212	1 47
51	ALBANY	100	0	112	0	0	0	0	0	212	1 47
52	ALBANY	100	0	112	0	0	0	0	0	212	1 47
53	ALBANY	100	0	112	0	0	0	0	0	212	1 47
54	ALBANY	100	0	112	0	0	0	0	0	212	1 47
55	ALBANY	100	0	112	0	0	0	0	0	212	1 47
56	ALBANY	100	0	112	0	0	0	0	0	212	1 47
57	ALBANY	100	0	112	0	0	0	0	0	212	1 47
58	ALBANY	100	0	112	0	0	0	0	0	212	1 47
59	ALBANY	100	0	112	0	0	0	0	0	212	1 47
60	ALBANY	100	0	112	0	0	0	0	0	212	1 47
61	ALBANY	100	0	112	0	0	0	0	0	212	1 47
62	ALBANY	100	0	112	0	0	0	0	0	212	1 47
63	ALBANY	100	0	112	0	0	0	0	0	212	1 47
64	ALBANY	100	0	112	0	0	0	0	0	212	1 47
65	ALBANY	100	0	112	0	0	0	0	0	212	1 47
66	ALBANY	100	0	112	0	0	0	0	0	212	1 47
67	ALBANY	100	0	112	0	0	0	0	0	212	1 47
68	ALBANY	100	0	112	0	0	0	0	0	212	1 47
69	ALBANY	100	0	112	0	0	0	0	0	212	1 47
70	ALBANY	100	0	112	0	0	0	0	0	212	1 47
71	ALBANY	100	0	112	0	0	0	0	0	212	1 47
72	ALBANY	100	0	112	0	0	0	0	0	212	1 47
73	ALBANY	100	0	112	0	0	0	0	0	212	1 47
74	ALBANY	100	0	112	0	0	0	0	0	212	1 47
75	ALBANY	100	0	112	0	0	0	0	0	212	1 47
76	ALBANY	100	0	112	0	0	0	0	0	212	1 47
77	ALBANY	100	0	112	0	0	0	0	0	212	1 47
78	ALBANY	100	0	112	0	0	0	0	0	212	1 47
79	ALBANY	100	0	112	0	0	0	0	0	212	1 47
80	ALBANY	100	0	112	0	0	0	0	0	212	1 47
81	ALBANY	100	0	112	0	0	0	0	0	212	1 47
82	ALBANY	100	0	112	0	0	0	0	0	212	1 47
83	ALBANY	100	0	112	0	0	0	0	0	212	1 47
84	ALBANY	100	0	112	0	0	0	0	0	212	1 47
85	ALBANY	100	0	112	0	0	0	0	0	212	1 47
86	ALBANY	100	0	112	0	0	0	0	0	212	1 47
87	ALBANY	100	0	112	0	0	0	0	0	212	1 47
88	ALBANY	100	0	112	0	0	0	0	0	212	1 47
89	ALBANY	100	0	112	0	0	0	0	0	212	1 47
90	ALBANY	100	0	112	0	0	0	0	0	212	1 47
91	ALBANY	100	0	112	0	0	0	0	0	212	1 47
92	ALBANY	100	0	112	0	0	0	0	0	212	1 47
93	ALBANY	100	0	112	0	0	0	0	0	212	1 47
94	ALBANY	100	0	112	0	0	0	0	0	212	1 47
95	ALBANY	100	0	112	0	0	0	0	0	212	1 47
96	ALBANY	100	0	112	0	0	0	0	0	212	1 47
97	ALBANY	100	0	112	0	0	0	0	0	212	1 47
98	ALBANY	100	0	112	0	0	0	0	0	212	1 47
99	ALBANY	100	0	112	0	0	0	0	0	212	1 47
100	ALBANY	100	0	112	0	0	0	0	0	212	1 47

SOURCE: ANNUAL FINANCIAL REPORT (Fiscal Years 1972-73, 1973-74, 1974-75, 1975-76, 1976-77, 1977-78, 1978-79, 1979-80, 1980-81, 1981-82, 1982-83, 1983-84, 1984-85, 1985-86, 1986-87, 1987-88, 1988-89, 1989-90, 1990-91, 1991-92, 1992-93, 1993-94, 1994-95, 1995-96, 1996-97, 1997-98, 1998-99, 1999-00, 2000-01, 2001-02, 2002-03, 2003-04, 2004-05, 2005-06, 2006-07, 2007-08, 2008-09, 2009-10, 2010-11, 2011-12, 2012-13, 2013-14, 2014-15, 2015-16, 2016-17, 2017-18, 2018-19, 2019-20, 2020-21, 2021-22, 2022-23, 2023-24, 2024-25, 2025-26, 2026-27, 2027-28, 2028-29, 2029-30, 2030-31, 2031-32, 2032-33, 2033-34, 2034-35, 2035-36, 2036-37, 2037-38, 2038-39, 2039-40, 2040-41, 2041-42, 2042-43, 2043-44, 2044-45, 2045-46, 2046-47, 2047-48, 2048-49, 2049-50, 2050-51, 2051-52, 2052-53, 2053-54, 2054-55, 2055-56, 2056-57, 2057-58, 2058-59, 2059-60, 2060-61, 2061-62, 2062-63, 2063-64, 2064-65, 2065-66, 2066-67, 2067-68, 2068-69, 2069-70, 2070-71, 2071-72, 2072-73, 2073-74, 2074-75, 2075-76, 2076-77, 2077-78, 2078-79, 2079-80, 2080-81, 2081-82, 2082-83, 2083-84, 2084-85, 2085-86, 2086-87, 2087-88, 2088-89, 2089-90, 2090-91, 2091-92, 2092-93, 2093-94, 2094-95, 2095-96, 2096-97, 2097-98, 2098-99, 2099-00, 2100-01, 2101-02, 2102-03, 2103-04, 2104-05, 2105-06, 2106-07, 2107-08, 2108-09, 2109-10, 2110-11, 2111-12, 2112-13, 2113-14, 2114-15, 2115-16, 2116-17, 2117-18, 2118-19, 2119-20, 2120-21, 2121-22, 2122-23, 2123-24, 2124-25, 2125-26, 2126-27, 2127-28, 2128-29, 2129-30, 2130-31, 2131-32, 2132-33, 2133-34, 2134-35, 2135-36, 2136-37, 2137-38, 2138-39, 2139-40, 2140-41, 2141-42, 2142-43, 2143-44, 2144-45, 2145-46, 2146-47, 2147-48, 2148-49, 2149-50, 2150-51, 2151-52, 2152-53, 2153-54, 2154-55, 2155-56, 2156-57, 2157-58, 2158-59, 2159-60, 2160-61, 2161-62, 2162-63, 2163-64, 2164-65, 2165-66, 2166-67, 2167-68, 2168-69, 2169-70, 2170-71, 2171-72, 2172-73, 2173-74, 2174-75, 2175-76, 2176-77, 2177-78, 2178-79, 2179-80, 2180-81, 2181-82, 2182-83, 2183-84, 2184-85, 2185-86, 2186-87, 2187-88, 2188-89, 2189-90, 2190-91, 2191-92, 2192-93, 2193-94, 2194-95, 2195-96, 2196-97, 2197-98, 2198-99, 2199-00, 2200-01, 2201-02, 2202-03, 2203-04, 2204-05, 2205-06, 2206-07, 2207-08, 2208-09, 2209-10, 2210-11, 2211-12, 2212-13, 2213-14, 2214-15, 2215-16, 2216-17, 2217-18, 2218-19, 2219-20, 2220-21, 2221-22, 2222-23, 2223-24, 2224-25, 2225-26, 2226-27, 2227-28, 2228-29, 2229-30, 2230-31, 2231-32, 2232-33, 2233-34, 2234-35, 2235-36, 2236-37, 2237-38, 2238-39, 2239-40, 2240-41, 2241-42, 2242-43, 2243-44, 2244-45, 2245-46, 2246-47, 2247-48, 2248-49, 2249-50, 2250-51, 2251-52, 2252-53, 2253-54, 2254-55, 2255-56, 2256-57, 2257-58, 2258-59, 2259-60, 2260-61, 2261-62, 2262-63, 2263-64, 2264-65, 2265-66, 2266-67, 2267-68, 2268-69, 2269-70, 2270-71, 2271-72, 2272-73, 2273-74, 2274-75, 2275-76, 2276-77, 2277-78, 2278-79, 2279-80, 2280-81, 2281-82, 2282-83, 2283-84, 2284-85, 2285-86, 2286-87, 2287-88, 2288-89, 2289-90, 2290-91, 2291-92, 2292-93, 2293-94, 2294-95, 2295-96, 2296-97, 2297-98, 2298-99, 2299-00, 2300-01, 2301-02, 2302-03, 2303-04, 2304-05, 2305-06, 2306-07, 2307-08, 2308-09, 2309-10, 2310-11, 2311-12, 2312-13, 23

TABLE 33
EXPENDITURES: Total Maintenance of Physical Plant

NO.	DISTRICT	NAME	GENERAL FUND		SPECIAL EDUCATION FUND	VOC. ED. FUND	COOP. ED. FUND	DEBT RET. FUND	HELG & STATE FUND	OTHER FUNDS	ALL FUNDS	
			OPERATING	FEDERAL							TOTAL	%
0		BARRY			126						126	100
1		BERRY	248		133						381	100
11		BERN	644		349						993	100
12		BRAYTON	373		92						465	100
13		CALHUN	1953		598						2551	100
14		CASB	952		97						1049	100
15		CHERRY	1415		113						1528	100
16		CHESTNUT	111		17						128	100
17		CLAY	486		486						972	100
18		CLARE	410		218						628	100
19		CLEGG	777		44						821	100
20		CLINTON	787		181						968	100
21		DELTA	1285		122						1407	100
22		DICKINSON	621		451						1072	100
23		DUNN	1866		29						1895	100
24		ELM	1233		59						1292	100
25		ELMWOOD	233		3						236	100
26		ELMWOOD	233		3						236	100
27		EMERY	1324		68						1392	100
28		TRAVIS	4383		17						4400	100
29		FRATTON	3257		44						3301	100
30		HILLS	853		44						897	100
31		HUNTER	481		44						525	100
32		HUNTER	481		44						525	100
33		INGHAM	387		125						512	100
34		IONIA	431		40						471	100
35		IOSSO	861		78						939	100
36		JACKSON	2420		209						2629	100
37		JACKSON	323		252						575	100
41		KEENE	1820		32						1852	100
44		LEWIS	1820		32						1852	100
46		LEWIS	1820		32						1852	100
47		LIVING	1080		59						1139	100
50		MADISON	3928		210						4138	100
52		MADISON	1298		44						1342	100
53		MADISON	352		185						537	100
54		MADISON	1216		186						1402	100
55		MADISON	175		169						344	100
56		MADISON	384		343						727	100
58		MADISON	1414		222						1636	100
59		MADISON	1725		222						1947	100
61		MADISON	113		193						306	100
62		MADISON	178		23						201	100
64		MADISON	189		187						376	100
65		MADISON	1812		128						1940	100
73		MADISON	654		48						702	100
74		MADISON	749		624						1373	100
75		MADISON	685		556						1241	100
76		MADISON	1487		115						1602	100
77		MADISON	864		120						984	100
80		MADISON	7857		312						8169	100
81		MADISON	852		69						921	100
82		MADISON	852		69						921	100
83		MADISON	726		140						866	100

SOURCE: ANNUAL FINANCIAL REPORT FOR 1972-73, PAGE 5, LINE 25. (% are percents of Total Annual Expenditures, Table 42.)

TABLE 3A
EXPENDITURES: Total Fixed Charges

NO.	DISTRICT	NAME	GENERAL FUND		SPECIAL EDUCATION FUND		COOP. ED. FUND	DEPT. RET. FUND	BLDG & SITE FUND	OTHER FUNDS	ALL FUNDS	
			OPERATING	FEDERAL	OPERATING	DAY CARE					TOTAL	%
3		ALLEG.	5441		4358						9800	44.5
4		ALPENA	16097		9110						25207	72.5
5		BAY	1849		1056						2905	11.6
6		BAY	10500	2272	10500						23272	61.8
11		BERRY	15000		10500						25500	37.5
12		BRYAN	33600	515	10500						44615	44.5
13		CLAY	13950		20477						34427	36.5
14		CLAY	1274		3282						4556	10.5
15		CLAY	1274		14578						15852	21.5
16		CLAY	21824	12	10500						32336	34.5
17		CLAY	7852		4982						12834	13.5
18		CLAY	3041		8265						11306	11.5
19		CLAY	2615	6469	8265						13549	13.5
20		CLAY	3343		12849						16192	16.5
21		CLAY	7707		3149						10856	11.5
22		CLAY	10500		10500						21000	21.5
23		CLAY	10500		10500						21000	21.5
24		CLAY	10500		10500						21000	21.5
25		CLAY	10500		10500						21000	21.5
26		CLAY	10500		10500						21000	21.5
27		CLAY	10500		10500						21000	21.5
28		CLAY	10500		10500						21000	21.5
29		CLAY	10500		10500						21000	21.5
30		CLAY	10500		10500						21000	21.5
31		CLAY	10500		10500						21000	21.5
32		CLAY	10500		10500						21000	21.5
33		CLAY	10500		10500						21000	21.5
34		CLAY	10500		10500						21000	21.5
35		CLAY	10500		10500						21000	21.5
36		CLAY	10500		10500						21000	21.5
37		CLAY	10500		10500						21000	21.5
38		CLAY	10500		10500						21000	21.5
39		CLAY	10500		10500						21000	21.5
40		CLAY	10500		10500						21000	21.5
41		CLAY	10500		10500						21000	21.5
42		CLAY	10500		10500						21000	21.5
43		CLAY	10500		10500						21000	21.5
44		CLAY	10500		10500						21000	21.5
45		CLAY	10500		10500						21000	21.5
46		CLAY	10500		10500						21000	21.5
47		CLAY	10500		10500						21000	21.5
48		CLAY	10500		10500						21000	21.5
49		CLAY	10500		10500						21000	21.5
50		CLAY	10500		10500						21000	21.5
51		CLAY	10500		10500						21000	21.5
52		CLAY	10500		10500						21000	21.5
53		CLAY	10500		10500						21000	21.5
54		CLAY	10500		10500						21000	21.5
55		CLAY	10500		10500						21000	21.5
56		CLAY	10500		10500						21000	21.5
57		CLAY	10500		10500						21000	21.5
58		CLAY	10500		10500						21000	21.5
59		CLAY	10500		10500						21000	21.5
60		CLAY	10500		10500						21000	21.5
61		CLAY	10500		10500						21000	21.5
62		CLAY	10500		10500						21000	21.5
63		CLAY	10500		10500						21000	21.5
64		CLAY	10500		10500						21000	21.5
65		CLAY	10500		10500						21000	21.5
66		CLAY	10500		10500						21000	21.5
67		CLAY	10500		10500						21000	21.5
68		CLAY	10500		10500						21000	21.5
69		CLAY	10500		10500						21000	21.5
70		CLAY	10500		10500						21000	21.5
71		CLAY	10500		10500						21000	21.5
72		CLAY	10500		10500						21000	21.5
73		CLAY	10500		10500						21000	21.5
74		CLAY	10500		10500						21000	21.5
75		CLAY	10500		10500						21000	21.5
76		CLAY	10500		10500						21000	21.5
77		CLAY	10500		10500						21000	21.5
78		CLAY	10500		10500						21000	21.5
79		CLAY	10500		10500						21000	21.5
80		CLAY	10500		10500						21000	21.5
81		CLAY	10500		10500						21000	21.5
82		CLAY	10500		10500						21000	21.5
83		CLAY	10500		10500						21000	21.5
84		CLAY	10500		10500						21000	21.5
85		CLAY	10500		10500						21000	21.5
86		CLAY	10500		10500						21000	21.5
87		CLAY	10500		10500						21000	21.5
88		CLAY	10500		10500						21000	21.5
89		CLAY	10500		10500						21000	21.5
90		CLAY	10500		10500						21000	21.5
91		CLAY	10500		10500						21000	21.5
92		CLAY	10500		10500						21000	21.5
93		CLAY	10500		10500						21000	21.5
94		CLAY	10500		10500						21000	21.5
95		CLAY	10500		10500						21000	21.5
96		CLAY	10500		10500						21000	21.5
97		CLAY	10500		10500						21000	21.5
98		CLAY	10500		10500						21000	21.5
99		CLAY	10500		10500						21000	21.5
100		CLAY	10500		10500						21000	21.5

SOURCE: ANNUAL FINANCIAL REPORT (FORM 954874), 1972-73, PAGE 5, LINE 34, (%s are Percent of Total Annual Expenditures, Table 4A.)

TABLE 35
EXPENDITURES: Total Data Processing

NO.	DISTRICT NAME	GENERAL FUND		SPECIAL EDUCATION FUND		VOC. ED. FUND	COOP. ED. FUND	DEBT RET. FUND	BLDG & SITE FUND	OTHER FUNDS	ALL FUNDS		
		OPERATING	FEDERAL	OPERATING	DAY CARE						TOTAL	%	RANK
3	ALLEGH	1372	0	2781	0	0	0	0	0	0	4873	1	20.5
9	BAY	99651	276	0	0	2	0	0	0	0	99927	3	15.5
11	BERRN	168165	0	0	0	2	0	0	0	0	168165	14	1
13	CALMUN	147835	0	0	0	0	0	0	0	0	147835	10	3
14	CASS	24624	0	0	0	0	0	0	0	0	24624	7	6.5
21	DELTA	931	0	0	0	0	0	0	0	0	931	0	23.5
25	GENSEE	139299	0	0	0	10232	0	0	0	0	149331	4	12
28	TRAVRS	49543	0	0	0	0	0	0	0	0	49543	4	12
33	INGHAM	98138	0	0	0	0	0	0	0	0	98138	2	18
38	JACKSN	98893	0	0	0	0	0	0	0	0	98893	4	12
39	KEDD	98421	0	0	0	0	0	0	0	0	98421	4	12
41	KENT	0	0	1511	0	0	0	0	0	0	1511	0	23.5
43	LAKE	48	0	0	0	0	0	0	0	0	48	0	23.5
46	LENHEE	62634	0	0	0	0	0	0	0	0	62634	3	15.5
50	NACOMB	333812	0	0	0	0	0	0	0	0	333812	7	6.5
55	MENOM	6391	0	0	0	0	0	0	0	0	6391	4	12
58	HONROE	94481	0	0	0	0	0	0	0	0	94481	5	9
61	MUSKGG	125611	0	0	0	0	0	0	0	0	125611	9	4.5
63	OAKLND	0	0	0	0	0	174889	0	0	0	174889	2	18
72	COOR	58528	0	0	0	0	0	0	0	0	58528	9	4.5
73	SAGNAK	65144	0	0	0	0	0	0	0	0	65144	6	8
74	ST. CL.	142339	0	0	0	0	0	0	0	0	142339	13	2
76	SANLAC	351	0	0	0	0	0	0	0	0	351	0	23.5
79	TUSCLA	3822	0	0	0	0	0	0	0	0	3822	1	20.5
81	WASHTH	136777	0	0	0	0	0	0	0	0	136777	2	18

SOURCE: ANNUAL FINANCIAL REPORT (FORM 35-4874), 1972-73, PAGE 6, LINE 8. (%s are percents of Total Annual Expenditures, Table 42.)

TABLE 37
EXPENDITURES: Total Capital Outlay

NO.	DISTRICT	GENERAL FUND OPERATING	SPECIAL EDUCATION FUND OPERATING	SPECIAL EDUCATION FUND MAY CARE	NO. ED. FUND	NO. ED. FUND	DEW. RET. FUND	BLK. & SITE FUND	OTHER FUNDS	ALL FUNDS	
										TOTAL	%
3	ALLEN	4973	4877	0	2	2	34746	0	0	39193	47
4	ALLEN	2	3395	17	2	2	0	0	0	3416	77
5	ALLEN	2	202	574	2	2	0	0	0	778	47
6	ALLEN	148	202	0	2	2	202470	0	0	202618	66
11	BERRY	1088	2374	2551	2	2	174248	229	0	191770	37
12	BERRY	192	523	171	2	2	49374	0	0	50590	33
13	BERRY	1201	523	171	2	2	1854	0	0	1824	15
14	BERRY	354	927	0	2	2	1854	0	0	2779	15
15	BERRY	354	927	0	2	2	1854	0	0	2779	17
16	BERRY	354	927	0	2	2	1854	0	0	2779	17
17	BERRY	354	927	0	2	2	1854	0	0	2779	17
18	BERRY	354	927	0	2	2	1854	0	0	2779	17
19	BERRY	354	927	0	2	2	1854	0	0	2779	17
20	BERRY	354	927	0	2	2	1854	0	0	2779	17
21	BERRY	354	927	0	2	2	1854	0	0	2779	17
22	BERRY	354	927	0	2	2	1854	0	0	2779	17
23	BERRY	354	927	0	2	2	1854	0	0	2779	17
24	BERRY	354	927	0	2	2	1854	0	0	2779	17
25	BERRY	354	927	0	2	2	1854	0	0	2779	17
26	BERRY	354	927	0	2	2	1854	0	0	2779	17
27	BERRY	354	927	0	2	2	1854	0	0	2779	17
28	BERRY	354	927	0	2	2	1854	0	0	2779	17
29	BERRY	354	927	0	2	2	1854	0	0	2779	17
30	BERRY	354	927	0	2	2	1854	0	0	2779	17
31	BERRY	354	927	0	2	2	1854	0	0	2779	17
32	BERRY	354	927	0	2	2	1854	0	0	2779	17
33	BERRY	354	927	0	2	2	1854	0	0	2779	17
34	BERRY	354	927	0	2	2	1854	0	0	2779	17
35	BERRY	354	927	0	2	2	1854	0	0	2779	17
36	BERRY	354	927	0	2	2	1854	0	0	2779	17
37	BERRY	354	927	0	2	2	1854	0	0	2779	17
38	BERRY	354	927	0	2	2	1854	0	0	2779	17
39	BERRY	354	927	0	2	2	1854	0	0	2779	17
40	BERRY	354	927	0	2	2	1854	0	0	2779	17
41	BERRY	354	927	0	2	2	1854	0	0	2779	17
42	BERRY	354	927	0	2	2	1854	0	0	2779	17
43	BERRY	354	927	0	2	2	1854	0	0	2779	17
44	BERRY	354	927	0	2	2	1854	0	0	2779	17
45	BERRY	354	927	0	2	2	1854	0	0	2779	17
46	BERRY	354	927	0	2	2	1854	0	0	2779	17
47	BERRY	354	927	0	2	2	1854	0	0	2779	17
48	BERRY	354	927	0	2	2	1854	0	0	2779	17
49	BERRY	354	927	0	2	2	1854	0	0	2779	17
50	BERRY	354	927	0	2	2	1854	0	0	2779	17
51	BERRY	354	927	0	2	2	1854	0	0	2779	17
52	BERRY	354	927	0	2	2	1854	0	0	2779	17
53	BERRY	354	927	0	2	2	1854	0	0	2779	17
54	BERRY	354	927	0	2	2	1854	0	0	2779	17
55	BERRY	354	927	0	2	2	1854	0	0	2779	17
56	BERRY	354	927	0	2	2	1854	0	0	2779	17
57	BERRY	354	927	0	2	2	1854	0	0	2779	17
58	BERRY	354	927	0	2	2	1854	0	0	2779	17
59	BERRY	354	927	0	2	2	1854	0	0	2779	17
60	BERRY	354	927	0	2	2	1854	0	0	2779	17
61	BERRY	354	927	0	2	2	1854	0	0	2779	17
62	BERRY	354	927	0	2	2	1854	0	0	2779	17
63	BERRY	354	927	0	2	2	1854	0	0	2779	17
64	BERRY	354	927	0	2	2	1854	0	0	2779	17
65	BERRY	354	927	0	2	2	1854	0	0	2779	17
66	BERRY	354	927	0	2	2	1854	0	0	2779	17
67	BERRY	354	927	0	2	2	1854	0	0	2779	17
68	BERRY	354	927	0	2	2	1854	0	0	2779	17
69	BERRY	354	927	0	2	2	1854	0	0	2779	17
70	BERRY	354	927	0	2	2	1854	0	0	2779	17
71	BERRY	354	927	0	2	2	1854	0	0	2779	17
72	BERRY	354	927	0	2	2	1854	0	0	2779	17
73	BERRY	354	927	0	2	2	1854	0	0	2779	17
74	BERRY	354	927	0	2	2	1854	0	0	2779	17
75	BERRY	354	927	0	2	2	1854	0	0	2779	17
76	BERRY	354	927	0	2	2	1854	0	0	2779	17
77	BERRY	354	927	0	2	2	1854	0	0	2779	17
78	BERRY	354	927	0	2	2	1854	0	0	2779	17
79	BERRY	354	927	0	2	2	1854	0	0	2779	17
80	BERRY	354	927	0	2	2	1854	0	0	2779	17
81	BERRY	354	927	0	2	2	1854	0	0	2779	17
82	BERRY	354	927	0	2	2	1854	0	0	2779	17
83	BERRY	354	927	0	2	2	1854	0	0	2779	17
84	BERRY	354	927	0	2	2	1854	0	0	2779	17
85	BERRY	354	927	0	2	2	1854	0	0	2779	17
86	BERRY	354	927	0	2	2	1854	0	0	2779	17
87	BERRY	354	927	0	2	2	1854	0	0	2779	17
88	BERRY	354	927	0	2	2	1854	0	0	2779	17
89	BERRY	354	927	0	2	2	1854	0	0	2779	17
90	BERRY	354	927	0	2	2	1854	0	0	2779	17
91	BERRY	354	927	0	2	2	1854	0	0	2779	17
92	BERRY	354	927	0	2	2	1854	0	0	2779	17
93	BERRY	354	927	0	2	2	1854	0	0	2779	17
94	BERRY	354	927	0	2	2	1854	0	0	2779	17
95	BERRY	354	927	0	2	2	1854	0	0	2779	17
96	BERRY	354	927	0	2	2	1854	0	0	2779	17
97	BERRY	354	927	0	2	2	1854	0	0	2779	17
98	BERRY	354	927	0	2	2	1854	0	0	2779	17
99	BERRY	354	927	0	2	2	1854	0	0	2779	17
100	BERRY	354	927	0	2	2	1854	0	0	2779	17

SOURCE: ANNUAL FINANCIAL REPORT, 1977-78, PAGE 69, LINE 15. (See also percents of Total Annual Expenditures, Table 22.)

TABLE 36
EXPENDITURES: Total Community Services

NO.	DISTRICT	NAME	GENERAL FUND		SERIAL ENHANCEMENT FUND	NO. ED. FUND	CONF. ED. FUND	DEPT. RET. FUND	BLDG. & SITE FUND		OTHER FUNDS	ALL FUNDS	
			OPERATING	FEDERAL					FUND	FUND		FUND	TOTAL
8	14TH		3	8502	3	2	2	2	2	2	2	592	3
9	15TH		1376		1	2	2	2	2	2	2	1376	2
10	25TH		1772		2	2	2	2	2	2	2	1772	2
11	34TH		1772		12	2	2	2	2	2	2	1772	2
12	44TH		714	124	2	2	2	2	2	2	2	124	2
13	44TH		3868		6	2	2	2	2	2	2	3868	2
14	44TH		282		2	2	2	2	2	2	2	282	2
15	44TH		6276		2	2	2	2	2	16744	2	38714	25
16	44TH		1544		2	2	2	2	2	4278	2	4278	2
17	44TH		185		2	2	2	2	2	858	2	1643	2
18	44TH		185		2	2	2	2	2	858	2	1643	2
19	44TH		282		2	2	2	2	2	2	2	282	2
20	44TH		52		2	2	2	2	2	2	2	52	2
21	44TH		52		2	2	2	2	2	2	2	52	2
22	44TH		52		2	2	2	2	2	2	2	52	2
23	44TH		52		2	2	2	2	2	2	2	52	2
24	44TH		52		2	2	2	2	2	2	2	52	2
25	44TH		52		2	2	2	2	2	2	2	52	2
26	44TH		52		2	2	2	2	2	2	2	52	2
27	44TH		52		2	2	2	2	2	2	2	52	2
28	44TH		52		2	2	2	2	2	2	2	52	2
29	44TH		52		2	2	2	2	2	2	2	52	2
30	44TH		52		2	2	2	2	2	2	2	52	2
31	44TH		52		2	2	2	2	2	2	2	52	2
32	44TH		52		2	2	2	2	2	2	2	52	2
33	44TH		52		2	2	2	2	2	2	2	52	2
34	44TH		52		2	2	2	2	2	2	2	52	2
35	44TH		52		2	2	2	2	2	2	2	52	2
36	44TH		52		2	2	2	2	2	2	2	52	2
37	44TH		52		2	2	2	2	2	2	2	52	2
38	44TH		52		2	2	2	2	2	2	2	52	2
39	44TH		52		2	2	2	2	2	2	2	52	2
40	44TH		52		2	2	2	2	2	2	2	52	2
41	44TH		52		2	2	2	2	2	2	2	52	2
42	44TH		52		2	2	2	2	2	2	2	52	2
43	44TH		52		2	2	2	2	2	2	2	52	2
44	44TH		52		2	2	2	2	2	2	2	52	2
45	44TH		52		2	2	2	2	2	2	2	52	2
46	44TH		52		2	2	2	2	2	2	2	52	2
47	44TH		52		2	2	2	2	2	2	2	52	2
48	44TH		52		2	2	2	2	2	2	2	52	2
49	44TH		52		2	2	2	2	2	2	2	52	2
50	44TH		52		2	2	2	2	2	2	2	52	2
51	44TH		52		2	2	2	2	2	2	2	52	2
52	44TH		52		2	2	2	2	2	2	2	52	2
53	44TH		52		2	2	2	2	2	2	2	52	2
54	44TH		52		2	2	2	2	2	2	2	52	2
55	44TH		52		2	2	2	2	2	2	2	52	2
56	44TH		52		2	2	2	2	2	2	2	52	2
57	44TH		52		2	2	2	2	2	2	2	52	2
58	44TH		52		2	2	2	2	2	2	2	52	2
59	44TH		52		2	2	2	2	2	2	2	52	2
60	44TH		52		2	2	2	2	2	2	2	52	2
61	44TH		52		2	2	2	2	2	2	2	52	2
62	44TH		52		2	2	2	2	2	2	2	52	2
63	44TH		52		2	2	2	2	2	2	2	52	2
64	44TH		52		2	2	2	2	2	2	2	52	2
65	44TH		52		2	2	2	2	2	2	2	52	2
66	44TH		52		2	2	2	2	2	2	2	52	2
67	44TH		52		2	2	2	2	2	2	2	52	2
68	44TH		52		2	2	2	2	2	2	2	52	2
69	44TH		52		2	2	2	2	2	2	2	52	2
70	44TH		52		2	2	2	2	2	2	2	52	2
71	44TH		52		2	2	2	2	2	2	2	52	2
72	44TH		52		2	2	2	2	2	2	2	52	2
73	44TH		52		2	2	2	2	2	2	2	52	2
74	44TH		52		2	2	2	2	2	2	2	52	2
75	44TH		52		2	2	2	2	2	2	2	52	2
76	44TH		52		2	2	2	2	2	2	2	52	2
77	44TH		52		2	2	2	2	2	2	2	52	2
78	44TH		52		2	2	2	2	2	2	2	52	2
79	44TH		52		2	2	2	2	2	2	2	52	2
80	44TH		52		2	2	2	2	2	2	2	52	2
81	44TH		52		2	2	2	2	2	2	2	52	2
82	44TH		52		2	2	2	2	2	2	2	52	2
83	44TH		52		2	2	2	2	2	2	2	52	2
84	44TH		52		2	2	2	2	2	2	2	52	2
85	44TH		52		2	2	2	2	2	2	2	52	2
86	44TH		52		2	2	2	2	2	2	2	52	2
87	44TH		52		2	2	2	2	2	2	2	52	2
88	44TH		52		2	2	2	2	2	2	2	52	2
89	44TH		52		2	2	2	2	2	2	2	52	2
90	44TH		52		2	2	2	2	2	2	2	52	2
91	44TH		52		2	2	2	2	2	2	2	52	2
92	44TH		52		2	2	2	2	2	2	2	52	2
93	44TH		52		2	2	2	2	2	2	2	52	2
94	44TH		52		2	2	2	2	2	2	2	52	2
95	44TH		52		2	2	2	2	2	2	2	52	2
96	44TH		52		2	2	2	2	2	2	2	52	2
97	44TH		52		2	2	2	2	2	2	2	52	2
98	44TH		52		2	2	2	2	2	2	2	52	2
99	44TH		52		2	2	2	2	2	2	2	52	2
100	44TH		52		2	2	2	2	2	2	2	52	2

SOURCE: ANNUAL FINANCIAL REPORT (FIS-354274), 1972-73, PAGE 4, LINE 16. (% ARE PERCENTS OF TOTAL ANNUAL EXPENDITURES, TABLE 22.)

TABLE 39

EXPENDITURES: Total Food Services

NO.	DISTRICT	NAME	GENERAL FUND		SERIAL ENHANCEMENT FUND	NO. ED. FUND	CONF. ED. FUND	DEPT. RET. FUND	BLDG. & SITE FUND		OTHER FUNDS	ALL FUNDS	
			OPERATING	FEDERAL					FUND	FUND		FUND	TOTAL
8	14TH		2	212	2	2	2	2	2	2	2	212	2
9	15TH		2	212	2	2	2	2	2	2	2	212	2
10	25TH		2	212	2	2	2	2	2	2	2	212	2
11	34TH		2	212	2	2	2	2	2	2	2	212	2
12	44TH		4972		2	2	2	2	2	2	2	4972	2
13	44TH		713	312	2	2	2	2	2	2	2	816	2
14	44TH		154		2	2	2	2	2	2	2	154	2
15	44TH		454	192	2	2	2	2	2	2	2	646	2
16	44TH		751	81	2	2	2	2	2	2	2	832	2
17	44TH		228		2	2	2	2	2	2	2	228	2
18	44TH		182		2	2	2	2	2	2	2	182	2
19	44TH		22		2	2	2	2	2	2	2	22	2
20	44TH		22		2	2	2	2	2	2	2	22	2
21	44TH		22		2	2	2	2	2	2	2	22	2
22	44TH		22		2	2	2	2	2	2	2	22	2
23	44TH		22		2	2	2	2	2	2	2	22	2
24	44TH		22		2	2	2	2	2	2	2	22	2
25	44TH		22		2	2	2	2	2	2	2	22	2
26	44TH		22		2	2	2	2	2	2	2	22	2
27	44TH		22		2	2	2	2	2	2	2	22	2
28	44TH		22		2	2	2	2	2	2	2	22	2
29	44TH		22		2	2	2	2	2	2	2	22	2
30	44TH		22		2	2	2	2	2	2	2	22	2
31	44TH		22		2	2	2	2	2	2	2	22	2
32	44TH		22		2	2	2	2	2	2	2	22	2
33	44TH		22		2	2	2	2	2	2	2	22	2
34	44TH		22		2	2	2	2	2	2	2	22	2
35	44TH		22		2	2	2	2	2	2	2	22	2
36	44TH		22		2	2	2	2	2	2	2	22	2
37	44TH		22		2	2	2	2	2	2	2	22	2
38	44TH		22		2	2	2	2	2	2	2	22	2
39	44TH		22		2	2	2	2	2	2	2	22	2
40	44TH		22		2	2	2	2	2	2	2	22	2
41	44TH		22		2	2	2	2	2	2	2	22	2
42	44TH		22		2	2</							

TABLE 40
EXPENDITURES: Total Student Body Activities

NO.	DISTRICT	NAME	GENERAL FUND		SPECIAL EDUCATION FUND		VOC. ED.		COOP. ED.		DEPT. RET.		BLDG. & SITE		OTHER FUNDS		ALL FUNDS	
			OPERATING	FEDERAL	OPERATING	DAY CARE	FUND	FUND	FUND	FUND	FUND	FUND	FUND	FUND	FUND	FUND	%	RANK
27		GOGGBC	2	2	336	2	2	2	2	2	2	2	2	2	2	2	466	0 2.5
39		KSOBIS	2	2	28	2	2	2	2	2	2	2	2	2	2	278	0 2.5	
40		WASHTR	2	2	41	2	2	2	2	2	2	2	2	2	2	278	0 2.5	
81		WASHTR	2	2	234	2	2	2	2	2	2	2	2	2	2	234	0 2.5	

SOURCE: ANNUAL FINANCIAL REPORT (FORM 35-42774), 1972-73, PAGE 8, LINE 18. (% are percents of Total Annual Expenditures, Table 42.)

TABLE 41
EXPENDITURES: Total Debt Fund Expenditures

NO.	DISTRICT	NAME	GENERAL FUND		SPECIAL EDUCATION FUND		VOC. ED.		COOP. ED.		DEPT. RET.		BLDG. & SITE		OTHER FUNDS		ALL FUNDS	
			OPERATING	FEDERAL	OPERATING	DAY CARE	FUND	FUND	FUND	FUND	FUND	FUND	FUND	FUND	FUND	FUND	%	RANK
4		ALPENA	2	2	2	2	2	2	2	2	2	2	2	2	2	2	219	0 37.5
9		BAY	2	2	2	2	2	2	2	2	2	2	2	2	2	2	345228	0 37.5
11		BERRY	2	2	2	2	2	2	2	2	2	2	2	2	2	2	187981	10 7.5
12		BRANCH	2	2	2	2	2	2	2	2	2	2	2	2	2	2	176558	7 15.5
13		CALHUN	2	2	2	2	2	2	2	2	2	2	2	2	2	2	342475	25 1
14		CAROLYN	2	2	2	2	2	2	2	2	2	2	2	2	2	2	56765	6 22
15		CHERRY	2	2	2	2	2	2	2	2	2	2	2	2	2	2	24853	7 15.5
16		CLARE	2	2	2	2	2	2	2	2	2	2	2	2	2	2	24853	7 15.5
19		CLINTON	2	2	2	2	2	2	2	2	2	2	2	2	2	2	22748	2 30.5
23		EATON	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2185	0 37.5
25		GENSEE	2	2	2	2	2	2	2	2	2	2	2	2	2	2	356792	9 9
26		TARRANT	2	2	2	2	2	2	2	2	2	2	2	2	2	2	67856	5 26
27		WALTON	2	2	2	2	2	2	2	2	2	2	2	2	2	2	17195	6 22
28		WALTON	2	2	2	2	2	2	2	2	2	2	2	2	2	2	17195	6 22
30		WALTON	2	2	2	2	2	2	2	2	2	2	2	2	2	2	17195	6 22
33		WIGHAM	2	2	2	2	2	2	2	2	2	2	2	2	2	2	432328	13 37.5
35		WILSON	2	2	2	2	2	2	2	2	2	2	2	2	2	2	186989	18 10.5
39		KENT	2	2	2	2	2	2	2	2	2	2	2	2	2	2	635869	12 4.5
41		KENT	2	2	2	2	2	2	2	2	2	2	2	2	2	2	21123	4 30
44		LAPEER	2	2	2	2	2	2	2	2	2	2	2	2	2	2	21123	4 30
46		LINCOLN	2	2	2	2	2	2	2	2	2	2	2	2	2	2	78659	4 30
48		LYONS	2	2	2	2	2	2	2	2	2	2	2	2	2	2	78659	4 30
49		MACOMB	2	2	2	2	2	2	2	2	2	2	2	2	2	2	82341	7 15.5
51		WASTE	2	2	2	2	2	2	2	2	2	2	2	2	2	2	82341	7 15.5
52		MADY	2	2	2	2	2	2	2	2	2	2	2	2	2	2	48649	12 4.5
54		MCSTAY	2	2	2	2	2	2	2	2	2	2	2	2	2	2	56344	6 22.5
58		MCNEE	2	2	2	2	2	2	2	2	2	2	2	2	2	2	25793	6 22
59		MCNEE	2	2	2	2	2	2	2	2	2	2	2	2	2	2	25793	6 22
60		MUSKOGEE	2	2	2	2	2	2	2	2	2	2	2	2	2	2	88966	4 30
61		MUSKOGEE	2	2	2	2	2	2	2	2	2	2	2	2	2	2	88966	4 30
62		NEHASC	2	2	2	2	2	2	2	2	2	2	2	2	2	2	13971	0 22.5
63		NEHASC	2	2	2	2	2	2	2	2	2	2	2	2	2	2	13971	0 22.5
65		OAKLAND	2	2	2	2	2	2	2	2	2	2	2	2	2	2	26624	7 16.5
73		SAGINAW	2	2	2	2	2	2	2	2	2	2	2	2	2	2	87218	13 3
74		ST. CLAIR	2	2	2	2	2	2	2	2	2	2	2	2	2	2	77684	7 15.5
75		ST. CLAIR	2	2	2	2	2	2	2	2	2	2	2	2	2	2	78487	7 15.5
76		ST. CLAIR	2	2	2	2	2	2	2	2	2	2	2	2	2	2	78487	7 15.5
78		SHERMAN	2	2	2	2	2	2	2	2	2	2	2	2	2	2	82119	5 26
79		TUSCALOOSA	2	2	2	2	2	2	2	2	2	2	2	2	2	2	29714	0 22.5
80		VANBUS	2	2	2	2	2	2	2	2	2	2	2	2	2	2	41780	7 15.5
81		WALTON	2	2	2	2	2	2	2	2	2	2	2	2	2	2	34625	2 35
82		WALTON	2	2	2	2	2	2	2	2	2	2	2	2	2	2	415894	7 15.5
82		WALTON	2	2	2	2	2	2	2	2	2	2	2	2	2	2	415894	7 15.5
82		WALTON	2	2	2	2	2	2	2	2	2	2	2	2	2	2	819	0 37.5

SOURCE: ANNUAL FINANCIAL REPORT (FORM 35-42774), 1972-73, PAGE 5, LINE 27. (% are percents of Total Annual Expenditures, Table 42.)

TABLE 2
EXPENDITURES: Total Expenditures

NO.	DISTRICT	NAME	GENERAL FUND		SPECIAL EDUCATION FUND	WK. ED. FUND	COOP. ED. FUND	DEPT. RET. FUND	BLK. & STE. FUND	OTHER FUNDS	ALL FUNDS		
			OPERATING	FEDERAL							DAY CARE	TOTAL	BANK
1	1	ALCOA	1209		2272	1		3499	0	0	2	31882	51
2	2	ALCOA	1209		2272	1		3499	0	0	2	27332	27
3	3	BARR	26277	14500	15564	1		33428	0	0	0	47352	56
4	4	BARR	26277	5417	15564	642		18191	28247	0	0	35240	10
5	5	BERRY	41835	1563	37937	642		17408	14394	8743	0	155351	20
6	6	BERRY	41835	1563	37937	1120		17408	142568	532	0	233331	9
7	7	BERRY	40654	6427	38091	2120		17408	48278	0	0	142723	17
8	8	BERRY	40654	6427	38091	4378		5745	0	0	0	91629	22
9	9	BERRY	11351	1937	48264	621		5833	1522	0	0	79773	31
10	10	BERRY	11351	1937	48264	1438		1381	1852	3729	0	44323	44
11	11	BERRY	13462	5349	51481	2442		2378	18644	0	0	61373	36
12	12	BERRY	13462	5349	51481	2442		2378	18644	0	0	61373	36
13	13	BERRY	13462	5349	51481	32434	601		1947	13948	0	15128	23
14	14	BERRY	13462	5349	51481	32434	601		1947	13948	0	15128	23
15	15	BERRY	13462	5349	51481	32434	601		1947	13948	0	15128	23
16	16	BERRY	13462	5349	51481	32434	601		1947	13948	0	15128	23
17	17	BERRY	13462	5349	51481	32434	601		1947	13948	0	15128	23
18	18	BERRY	13462	5349	51481	32434	601		1947	13948	0	15128	23
19	19	BERRY	13462	5349	51481	32434	601		1947	13948	0	15128	23
20	20	BERRY	13462	5349	51481	32434	601		1947	13948	0	15128	23
21	21	BERRY	13462	5349	51481	32434	601		1947	13948	0	15128	23
22	22	BERRY	13462	5349	51481	32434	601		1947	13948	0	15128	23
23	23	BERRY	13462	5349	51481	32434	601		1947	13948	0	15128	23
24	24	BERRY	13462	5349	51481	32434	601		1947	13948	0	15128	23
25	25	BERRY	13462	5349	51481	32434	601		1947	13948	0	15128	23
26	26	BERRY	13462	5349	51481	32434	601		1947	13948	0	15128	23
27	27	BERRY	13462	5349	51481	32434	601		1947	13948	0	15128	23
28	28	BERRY	13462	5349	51481	32434	601		1947	13948	0	15128	23
29	29	BERRY	13462	5349	51481	32434	601		1947	13948	0	15128	23
30	30	BERRY	13462	5349	51481	32434	601		1947	13948	0	15128	23
31	31	BERRY	13462	5349	51481	32434	601		1947	13948	0	15128	23
32	32	BERRY	13462	5349	51481	32434	601		1947	13948	0	15128	23
33	33	BERRY	13462	5349	51481	32434	601		1947	13948	0	15128	23
34	34	BERRY	13462	5349	51481	32434	601		1947	13948	0	15128	23
35	35	BERRY	13462	5349	51481	32434	601		1947	13948	0	15128	23
36	36	BERRY	13462	5349	51481	32434	601		1947	13948	0	15128	23
37	37	BERRY	13462	5349	51481	32434	601		1947	13948	0	15128	23
38	38	BERRY	13462	5349	51481	32434	601		1947	13948	0	15128	23
39	39	BERRY	13462	5349	51481	32434	601		1947	13948	0	15128	23
40	40	BERRY	13462	5349	51481	32434	601		1947	13948	0	15128	23
41	41	BERRY	13462	5349	51481	32434	601		1947	13948	0	15128	23
42	42	BERRY	13462	5349	51481	32434	601		1947	13948	0	15128	23
43	43	BERRY	13462	5349	51481	32434	601		1947	13948	0	15128	23
44	44	BERRY	13462	5349	51481	32434	601		1947	13948	0	15128	23
45	45	BERRY	13462	5349	51481	32434	601		1947	13948	0	15128	23
46	46	BERRY	13462	5349	51481	32434	601		1947	13948	0	15128	23
47	47	BERRY	13462	5349	51481	32434	601		1947	13948	0	15128	23
48	48	BERRY	13462	5349	51481	32434	601		1947	13948	0	15128	23
49	49	BERRY	13462	5349	51481	32434	601		1947	13948	0	15128	23
50	50	BERRY	13462	5349	51481	32434	601		1947	13948	0	15128	23
51	51	BERRY	13462	5349	51481	32434	601		1947	13948	0	15128	23
52	52	BERRY	13462	5349	51481	32434	601		1947	13948	0	15128	23
53	53	BERRY	13462	5349	51481	32434	601		1947	13948	0	15128	23
54	54	BERRY	13462	5349	51481	32434	601		1947	13948	0	15128	23
55	55	BERRY	13462	5349	51481	32434	601		1947	13948	0	15128	23
56	56	BERRY	13462	5349	51481	32434	601		1947	13948	0	15128	23
57	57	BERRY	13462	5349	51481	32434	601		1947	13948	0	15128	23
58	58	BERRY	13462	5349	51481	32434	601		1947	13948	0	15128	23
59	59	BERRY	13462	5349	51481	32434	601		1947	13948	0	15128	23
60	60	BERRY	13462	5349	51481	32434	601		1947	13948	0	15128	23
61	61	BERRY	13462	5349	51481	32434	601		1947	13948	0	15128	23
62	62	BERRY	13462	5349	51481	32434	601		1947	13948	0	15128	23
63	63	BERRY	13462	5349	51481	32434	601		1947	13948	0	15128	23
64	64	BERRY	13462	5349	51481	32434	601		1947	13948	0	15128	23
65	65	BERRY	13462	5349	51481	32434	601		1947	13948	0	15128	23
66	66	BERRY	13462	5349	51481	32434	601		1947	13948	0	15128	23
67	67	BERRY	13462	5349	51481	32434	601		1947	13948	0	15128	23
68	68	BERRY	13462	5349	51481	32434	601		1947	13948	0	15128	23
69	69	BERRY	13462	5349	51481	32434	601		1947	13948	0	15128	23
70	70	BERRY	13462	5349	51481	32434	601		1947	13948	0	15128	23
71	71	BERRY	13462	5349	51481	32434	601		1947	13948	0	15128	23
72	72	BERRY	13462	5349	51481	32434	601		1947	13948	0	15128	23
73	73	BERRY	13462	5349	51481	32434	601		1947	13948	0	15128	23
74	74	BERRY	13462	5349	51481	32434	601		1947	13948	0	15128	23
75	75	BERRY	13462	5349	51481	32434	601		1947	13948	0	15128	23
76	76	BERRY	13462	5349	51481	32434	601		1947	13948	0	15128	23
77	77	BERRY	13462	5349	51481	32434	601		1947	13948	0	15128	23
78	78	BERRY	13462	5349	51481	32434	601		1947	13948	0	15128	23
79	79	BERRY	13462	5349	51481	32434	601		1947	13948	0	15128	23
80	80	BERRY	13462	5349	51481	32434	601		1947	13948	0	15128	23
81	81	BERRY	13462	5349	51481	32434	601		1947	13948	0	15128	23
82	82	BERRY	13462	5349	51481	32434	601		1947	13948	0	15128	23
83	83	BERRY	13462	5349	51481	32434	601		1947	13948	0	15128	23
84	84	BERRY	13462	5349	51481	32434	601		1947	13948	0	15128	23
85	85	BERRY	13462	5349	51481	32434	601		1947	13948	0	15128	23
86	86	BERRY	13462	5349	51481	32434	601		1947	13948	0	15128	23
87	87	BERRY	13462	5349	51481	32434	601		1947	13948	0	15128	23
88	88	BERRY	13462	5349	51481	32434	601		1947	13948	0	15128	23
89	89	BERRY	13462	5349	51481	32434	601		1947	13948	0	15128	23
90	90	BERRY	13462	5349	51481	32434	601		1947	13948	0	15128	23
91	91	BERRY	13462	5349	51481	32434	601		1947	13948	0	15128	23
92	92	BERRY	13462	5349	51481	32434	601		1947	13948	0	15128	23
93	93	BERRY	13462	5349	51481	32434	601		1947	13948	0	15128	23
94	94	BERRY	13462	5349	51481	32434	601		1947	13948	0	15128	23
95	95	BERRY	13462	5349	51481	32434	601		1947	13948	0	15128	23
96	96	BERRY	13462	5349	51481	32434	601		1947	13948	0	15128	23
97	97	BERRY	13462	5349	51481	32434	601		1947	13948	0	15128	23
98	98	BERRY	13462	5349	51481	32434	601		1947	13948	0	15128	23
99	99	BERRY	13462	5349	51481	32434	601		1947	13948	0	15128	23
100	100	BERRY	13462	5349	51481	32434	601		1947	13948	0	15128	23

It is not easy to separate instructional salary costs in the Intermediate School District Annual Financial Report (Form DS-4074), as can be done in the Annual Financial Report (Form B) used by regular school districts. Both parties in the negotiations process should find it a lot easier to make comparisons of the moneys devoted to instruction salaries if the Annual Financial Report (Form DS-4076) provided this kind of a breakdown. It should also make it easier to determine who should be a member of the bargaining unit when negotiations are first undertaken. Except for personnel working in the Special Education areas, it is difficult to determine any clear picture of the moneys spent on salaries, other than administration.

Administrative costs, not including administrative supervision of instruction, is about 10% of Intermediate School budgets, statewide. This is roughly twice the percent allocated in regular school districts. In their original conception, Intermediate School Districts devoted 100% of their budgets to administration, so 10% is a relatively small percentage and represents a vast change in responsibilities over the years.

State-wide, Instruction represents almost 50% of the Total Expenditures. The report form allows only ten lines for reporting the Instructional Expenditures, including Total Instructional Expense. These ten lines cross four program areas. Some suggestions to improve the reporting

of instructional expenditures are made in the recommendations at the end of this dissertation.

Vocational-Technical Education

Vocational-Technical Education is one of the ten columns on the Annual Financial Report (Form DS-4074). Nearly 80% of the expenditures from this fund are made in the area of Instruction (Table 21). Only 18 Intermediate School Districts operated programs in this category.

Some districts, notably Kent, spend very high proportions of their revenues on Vocational-Technical Education programs, but it is obvious that the majority of the Intermediate School District Vocational-Technical Education programs are very small. Nine of the eighteen programs spent less than \$100,000 per year. No doubt this will increase in the years ahead, since Intermediate School Districts were first allowed to operate Vocational-Technical high schools in 1969, only five years ago.

Twelve Intermediate School Districts reported Vocational-Technical program expenditures for the 1970-71 school year.¹ A thirteenth district, Oakland Schools, had a program but not included in the report. The increase to

¹Moulton, Harry D., "A Comparative Study of Educational Services Provided by Michigan Intermediate School Districts During 1965-66 and 1970-71." Unpublished field study, Central Michigan University, Mount Pleasant, Michigan, June 1970, Page 37.

eighteen for the 1972-73 school year shows the growing popularity of this type of program as an Intermediate School District project. Several districts, such as Oakland, Washtenaw and Wayne have attempted to initiate or expand their programs, but attempts to gain voter approval of millage levies for operation and/or building programs have failed. In other cases, such as Battle Creek in Calhoun County, a large public school system operates a Vocational-Technical Education facility. Requirements for State Aid assures the availability of the facility to students from neighboring smaller districts.

Beginning with the 1973-74 school year, the State Department of Education has recently decided to require separate reporting of Vocational-Technical Education programs in a manner similar to that used by local school districts--one of the recommendations offered in this study. Actually, they will be using a pilot form of the revised accounting manual discussed in the Review of Literature in Chapter I of this study. These initial financial reports are due August 31, 1974.

CHAPTER III
PERSONNEL AND SALARIES

Special Education Report (Form DS-4096)

The Special Education Report (Form DS-4096) requires that Intermediate Districts list their personnel in 28 categories under four major groupings: Mentally Handicapped, Physically Handicapped, Emotionally Disturbed, and Other Personnel. Each of these 28 categories, and the totals, are broken down into separate columns showing personnel paid over \$10,800, and personnel paid under \$10,800. Aides are broken down into over \$5,000 and under \$5,000. The total dollar amounts are also shown for each of these four columns. An extra column is provided for certain equipment and material costs requiring approval, and a Total Program Cost Column.

The separation of salaries over and below \$10,800 is necessary because the State only pays a prorated share of each salary up to \$10,800. This separation does give a guide to Special Education areas that have a large or small portion of the high and low salaries. Table 43 shows the number of personnel, not including aides, hired in each of the 28 programs, and the Total Cost of each program. The percent shows the percent of Total Expenditures for the district that are devoted to Special Education.

TABLE 43

SPECIAL EDUCATION PERSONNEL (EXCLUDING AIDES)

STATE	1970	1971	1972	1973	1974	1975	1976	1977	1978	1979	1980	1981	1982	1983	1984	1985	1986	1987	1988	1989	1990	1991	1992	1993	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038	2039	2040	2041	2042	2043	2044	2045	2046	2047	2048	2049	2050	2051	2052	2053	2054	2055	2056	2057	2058	2059	2060	2061	2062	2063	2064	2065	2066	2067	2068	2069	2070	2071	2072	2073	2074	2075	2076	2077	2078	2079	2080	2081	2082	2083	2084	2085	2086	2087	2088	2089	2090	2091	2092	2093	2094	2095	2096	2097	2098	2099	2100	2101	2102	2103	2104	2105	2106	2107	2108	2109	2110	2111	2112	2113	2114	2115	2116	2117	2118	2119	2120	2121	2122	2123	2124	2125	2126	2127	2128	2129	2130	2131	2132	2133	2134	2135	2136	2137	2138	2139	2140	2141	2142	2143	2144	2145	2146	2147	2148	2149	2150	2151	2152	2153	2154	2155	2156	2157	2158	2159	2160	2161	2162	2163	2164	2165	2166	2167	2168	2169	2170	2171	2172	2173	2174	2175	2176	2177	2178	2179	2180	2181	2182	2183	2184	2185	2186	2187	2188	2189	2190	2191	2192	2193	2194	2195	2196	2197	2198	2199	2200	2201	2202	2203	2204	2205	2206	2207	2208	2209	2210	2211	2212	2213	2214	2215	2216	2217	2218	2219	2220	2221	2222	2223	2224	2225	2226	2227	2228	2229	2230	2231	2232	2233	2234	2235	2236	2237	2238	2239	2240	2241	2242	2243	2244	2245	2246	2247	2248	2249	2250	2251	2252	2253	2254	2255	2256	2257	2258	2259	2260	2261	2262	2263	2264	2265	2266	2267	2268	2269	2270	2271	2272	2273	2274	2275	2276	2277	2278	2279	2280	2281	2282	2283	2284	2285	2286	2287	2288	2289	2290	2291	2292	2293	2294	2295	2296	2297	2298	2299	2300	2301	2302	2303	2304	2305	2306	2307	2308	2309	2310	2311	2312	2313	2314	2315	2316	2317	2318	2319	2320	2321	2322	2323	2324	2325	2326	2327	2328	2329	2330	2331	2332	2333	2334	2335	2336	2337	2338	2339	2340	2341	2342	2343	2344	2345	2346	2347	2348	2349	2350	2351	2352	2353	2354	2355	2356	2357	2358	2359	2360	2361	2362	2363	2364	2365	2366	2367	2368	2369	2370	2371	2372	2373	2374	2375	2376	2377	2378	2379	2380	2381	2382	2383	2384	2385	2386	2387	2388	2389	2390	2391	2392	2393	2394	2395	2396	2397	2398	2399	2400	2401	2402	2403	2404	2405	2406	2407	2408	2409	2410	2411	2412	2413	2414	2415	2416	2417	2418	2419	2420	2421	2422	2423	2424	2425	2426	2427	2428	2429	2430	2431	2432	2433	2434	2435	2436	2437	2438	2439	2440	2441	2442	2443	2444	2445	2446	2447	2448	2449	2450	2451	2452	2453	2454	2455	2456	2457	2458	2459	2460	2461	2462	2463	2464	2465	2466	2467	2468	2469	2470	2471	2472	2473	2474	2475	2476	2477	2478	2479	2480	2481	2482	2483	2484	2485	2486	2487	2488	2489	2490	2491	2492	2493	2494	2495	2496	2497	2498	2499	2500	2501	2502	2503	2504	2505	2506	2507	2508	2509	2510	2511	2512	2513	2514	2515	2516	2517	2518	2519	2520	2521	2522	2523	2524	2525	2526	2527	2528	2529	2530	2531	2532	2533	2534	2535	2536	2537	2538	2539	2540	2541	2542	2543	2544	2545	2546	2547	2548	2549	2550	2551	2552	2553	2554	2555	2556	2557	2558	2559	2560	2561	2562	2563	2564	2565	2566	2567	2568	2569	2570	2571	2572	2573	2574	2575	2576	2577	2578	2579	2580	2581	2582	2583	2584	2585	2586	2587	2588	2589	2590	2591	2592	2593	2594	2595	2596	2597	2598	2599	2600	2601	2602	2603	2604	2605	2606	2607	2608	2609	2610	2611	2612	2613	2614	2615	2616	2617	2618	2619	2620	2621	2622	2623	2624	2625	2626	2627	2628	2629	2630	2631	2632	2633	2634	2635	2636	2637	2638	2639	2640	2641	2642	2643	2644	2645	2646	2647	2648	2649	2650	2651	2652	2653	2654	2655	2656	2657	2658	2659	2660	2661	2662	2663	2664	2665	2666	2667	2668	2669	2670	2671	2672	2673	2674	2675	2676	2677	2678	2679	2680	2681	2682	2683	2684	2685	2686	2687	2688	2689	2690	2691	2692	2693	2694	2695	2696	2697	2698	2699	2700	2701	2702	2703	2704	2705	2706	2707	2708	2709	2710	2711	2712	2713	2714	2715	2716	2717	2718	2719	2720	2721	2722	2723	2724	2725	2726	2727	2728	2729	2730	2731	2732	2733	2734	2735	2736	2737	2738	2739	2740	2741	2742	2743	2744	2745	2746	2747	2748	2749	2750	2751	2752	2753	2754	2755	2756	2757	2758	2759	2760	2761	2762	2763	2764	2765	2766	2767	2768	2769	2770	2771	2772	2773	2774	2775	2776	2777	2778	2779	2780	2781	2782	2783	2784	2785	2786	2787	2788	2789	2790	2791	2792	2793	2794	2795	2796	2797	2798	2799	2800	2801	2802	2803	2804	2805	2806	2807	2808	2809	2810	2811	2812	2813	2814	2815	2816	2817	2818	2819	2820	2821	2822	2823	2824	2825	2826	2827	2828	2829	2830	2831	2832	2833	2834	2835	2836	2837	2838	2839	2840	2841	2842	2843	2844	2845	2846	2847	2848	2849	2850	2851	2852	2853	2854	2855	2856	2857	2858	2859	2860	2861	2862	2863	2864	2865	2866	2867	2868	2869	2870	2871	2872	2873	2874	2875	2876	2877	2878	2879	2880	2881	2882	2883	2884	2885	2886	2887	2888	2889	2890	2891	2892	2893	2894	2895	2896	2897	2898	2899	2900	2901	2902	2903	2904	2905	2906	2907	2908	2909
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The Special Education specialty employing the largest number of personnel is Speech Correction. It is the only major category which has a majority of its personnel (60%) paid less than \$10,800. Overall, 68% of the nearly 1,000 Special Education personnel, not including aides, were paid above the \$10,800 level. The average salary was \$12,881 for the 1972-73 school year, despite the fact that the State pays no portion of a salary beyond the \$10,800 level.

Aides can be employed, with a portion of their salaries reimbursed by the State only in the Physically Handicapped and Emotionally Disturbed categories. However, some of the low salaries paid to personnel other than aides need explanation. Salaries seemingly inconsistent with a professional status were recorded in several specialties. One instance will be noted in Traverse Bay Area Intermediate School District which resulted from the resignation of their full time Special Education Director early in the school year, after earning \$5,115. He was not replaced until the following school year. A salary of \$1,680 was earned by a 74 year old full time consultant for the Mentally Handicapped who did not want to earn more money than her Social Security permitted. Producers of Materials for Visually Handicapped are generally paid just for the specific work they do in preparing materials to use with visually handicapped students. Many do similar or different work for several employers. The major area of very low salaries was recorded for

Physical Therapists who also may have other employers in addition to the Intermediate School District. In one district, however, a Physical Therapist was paid over \$19,000. In the other columns, where more than one person may be employed in a specialty by one district, it is not possible to detect these low salaries.

The numbers given in the columns for Number of Approved Personnel doesnot indicate full time personnel in the normal sense of this term. Fractions are used only when the person spends part of his time in two or more Special Education specialties. The specialty labelled Supervisor - Full Time means only that a person was employed in this capacity who did not do additional work in another specialty. This system seems to encourage the hiring of part time personnel. A district hiring an Occupational Therapist with a \$20,000 salary, for example, would be reimbursed by the State on a pro-rated basis for the \$ 10,000 maximum. If the same district hired two such therapists, each half time at a salary of \$ 10,000, the reimbursement would be a pro-rated portion of the full \$20,000 since neither exceeded the \$10,000 maximum.

Salary Schedules

42 of the 59 Intermediate School Districts returned the salary survey postcard. Ottawa Intermediate School District answered the survey, but did not state their maximum salaries. Of the remaining districts, 6 were listed in the

Michigan Education Association's Annual Salary Survey.¹

The 11 other districts were contacted by telephone. Bay-Arenac Intermediate School District refused to answer questions about salaries, and Kalamazoo Valley refused to answer any questions whatsoever -- even about insurance coverages. It is known that certified personnel in Kalamazoo Valley are not organized for bargaining purposes. See Table 44.

Six districts reported having no salary schedules. These six districts are spread throughout the state, and range from small districts to large districts.

Supervisory personnel in some districts have bargaining units, but the questionnaire did not request the reporting of such units. Van Buren County Intermediate School Districts, for example, has such a bargaining unit.

The highest BA starting salary was \$ 9,470, paid in Macomb Intermediate School District and the lowest was \$ 8,000, in Berrien County and Lewis Cass. The highest BA maximum was \$ 15,000 in Oakland Schools while the lowest was in Saginaw with \$ 11,000. The highest MA starting salary was \$ 10,603 in Macomb, and the lowest was \$ 8,500 in Gratiot-Isabella. The highest MA maximum was \$ 18,300 in Washtenaw while the lowest was \$ 13,000 in Menominee County. The highest salary below the PHD level was \$ 23,915, paid in

¹Coleman, Hermon W. (Executive Secretary), Summary of Salary Schedules and other Selected Contract Provisions, 1973-74, Michigan Education Association, April 1974, Page 20

TABLE 44

SALARY SCHEDULES
(for 1973-74)

District	BA Salaries						MA Salaries						M+		Step	Determ.	Reg. Org.	Health Insurance				
	Min.	Rank	Max.	Rank	Inn.	Rank	Min.	Rank	Max.	Rank	Inn.	Rank	Max.	Rank				Inns.	Car.	From	Rank	
ALLEGH							No Salary Schedule								No			Yes	B. C.	450	47	
ALPENA	9000	12.5	12750	31	12	9	9600	19	13750	42.5	9	47.5	16300	19	Annual	No		Yes	B. C.	720	4	
BARRY	9000	12.5	13400	17	12	6.5	9550	20	13950	39	12	13.5	14500	41	Annual	Yes	MEA	Yes	MESSA	606	9.5	
BAY							Refused to Answer								No			Yes	Comb.	606	9.5	
BERN	8000	50.5	12050	42.5	10	29	9350	30.5	15125	15	13	5	16350	17	Annual	Yes	MEA	Yes	MESSA	606	19.5	
BRANCH	8700	24	12800	28	11	15.5	9400	28.5	15000	23	12	13.5	15400	34	Annual	Yes	LOC	Yes	MESSA	360	50.5	
CALHUN	8847	21	14272	10	11	15.5	9286	33	16137	7	12	13.5	16860	14	Annual	Yes	MEA	Yes	MESSA	606	19.5	
CASS	8000	50.5	12300	39	12	6.5	9750	10	14205	33	14	3	14205	43	Annual	No		Yes	MESSA	228	53	
CHELYX	8400	39.5	12804	27	12	6.5	9261	35	14115	35	12	13.5	15562	31	Annual	Yes	MEA	Yes	Comb.	606	19.5	
CHEBOY	8620	26	11920	44	11	15.5	9420	26	13420	47	11	25.5	14120	46	Annual	Yes	LOC	Yes	MESSA	606	19.5	
CLIP	8736	22	12666	33	10	29	9336	32	14466	30	10	38.5	16396	18	Annual	Yes	LOC	Yes	B. C.	606	19.5	
CLARE	9100	12.5	13650	14.5	10	29	10010	5	15015	21	10	38.5	17062	11.5	Annual	Yes	MEA	Yes	Comb.	606	19.5	
CLINTN	8400	39.5	13167	22	11	15.5	9234	36	14872	25	11	25.5	15800	25	Annual	Yes	MEA	Yes	MESSA	606	19.5	
DELTA	8400	39.5	13104	24	11	15.5	9408	27	14112	36	11	25.5	15624	29	Annual	No		Yes	MESSA	606	19.5	
DICK	8150	49	12582	35	9	39	8920	46	13771	41	9	47.5	14960	37	Annual	Yes	LOC	Yes	MESSA	606	19.5	
EATON	8925	18	12790	29	9	39	9450	24.5	14935	24	12	13.5	15460	33	Annual	Yes	MEA	Yes	MESSA	540	41	
GENESE	8765	22	11850	45	6	46.5	9265	34	13788	11	12	13.5	16288	20	Annual	Yes	MEA	Yes	Comb.	606	19.5	
GLADEN	9100	12.5	13650	14.5	10	29	10010	5	15015	21	10	38.5	17062	11.5	Annual	Yes	MEA	Yes	Comb.	606	19.5	
GOVERN	8200	47	12750	31	11	15.5	9350	30.5	13200	48	11	25.5	13200	49	Annual	Yes	LOC	Yes	Comb.	480	44.5	
TRAVRS	8927	17	12525	36.5	8	41	9735	15.5	15085	17	10	38.5	15664	28	Annual	Yes	LOC	Yes	Comb.	480	44.5	
GRATOT	8200	47	No Schedule				8500	51	No Schedule						Board	No		Yes	B. C.	240	52	
HILLS	9064	10	13233	20	7	43.5	9743	11	14819	27	8	49	17448	8	Annual	No		Yes	B. C.	576	35.5	
COPPER	8600	39.5	12930	26	11	15.5	9000	42	13854	40	11	25.5	13854	47	Annual	No		Yes	B. C.	838	1	
HURON	8900	18	12050	42.5	9	39	9500	23	14000	38	10	38.5	14600	40	Annual	Yes	MEA	Yes	Comb.	606	19.5	
INGHAM	8065	9	14504	6	10	29	9790	9	16498	6	12	13.5	17224	9	Annual	Yes	LOC	Yes	B. C.	589	32	
IONIA	9100	12.5	11830	47	6	46.5	10010	5	15015	21	10	38.5	17062	11.5	Annual	Yes	LOC	Yes	B. C.	576	35.5	
LANSING	8450	34.5	15080	3	12	6.5	9100	40	15808	10	12	13.5	15808	24	Annual	Yes	LOC	Yes	MESSA	606	19.5	
JACKSN	8975	15	14788	11	12	6.5	9603	18	15846	9	12	13.5	18048	4	Annual	Yes	LOC	Yes	MESSA	606	19.5	
KCZO							Refused to Answer								No							
KENT	8600	27.5	13350	18	10	29	9700	15.5	14450	31	10	38.5	15250	35	Annual	Yes	MEA	Yes	MESSA	560	39	
LAKE							No Salary Schedule								No			Yes		400	49	
LAFEER	9169	4	13754	13	10	29	9811	8	14717	29	10	38.5	15680	27	Annual	Yes	MEA	No				
LENEMEE	8225	45	13825	12	13	2	8905	47	15105	16	13	5	15965	22	Annual	Yes	MEA	Yes	Comb.	606	19.5	
LEVING							No Salary Schedule								No			Yes	B. C.	576	35.5	
MACOMB	9470	1	15120	2	10	29	10603	1	17250	4	10	38.5	18200	3	Annual	Yes	AFT	Yes	B. C.	576	35.5	
MNSTER							No Salary Schedule								No			Yes	MESSA	420	48	
MARQT	8625	25	13110	23	10	29	9919	7	14404	32	10	38.5	16560	16	Annual	Yes	MEA	Yes	MESSA	719	5.5	
MASON	8525	30	13214	21	10	29	9125	39	15147	14	12	13.5	17566	7	Annual	Yes	MEA	Yes	MESSA	624	7	
MESSTA	8587	29	12125	41	10	29	959	38	14074	37	10	38.5	14895	39	Annual	Yes	MEA	Yes	B. C.	480	44.5	
MENOM	8200	47	11850	46	10	29	8500	49.5	13000	49	10	38.5	14150	45	Annual	Yes	LOC	Yes	MESSA	606	19.5	
MIDLAND							No Salary Schedule								No			Yes	MESSA	606	19.5	
MONROE	8500	32	13100	25	11	15.5	9200	37	14800	28	11	25.5	16700	15	Annual	Yes	MEA	Yes	MESSA	606	19.5	
MONTCL	8450	34.5	11750	46	7	43.5	9450	24.5	13750	42.5	12	13.5	14200	44	Board	Yes	MEA	Yes	Comb.	552	40	
MUSKGN	9150	5	14921	4	12	6.5	9699	17	16607	5	13	5	16920	13	Board	Yes	MEA	Yes	Comb.	606	19.5	
NEMAGO	8400	39.5	14448	9	16	1	9575	44	15023	19	16	1	15698	26	Annual	Yes	MEA	Yes	MESSA	606	19.5	
OAKLAND	8600	27.5	15300	1	10	29	9525	21	17500	2	11	25.5	23915	1	Board	No		Yes	B. C.	576	35.5	
OCEANA	8400	39.5	12525	36.5	11	15.5	9000	42	13525	44	11	25.5	14325	42	Annual	No		Yes	MESSA	526	42	
OTTAWA	8400	39.5	Refused to Answer				8800	49.5	Refused to Answer						Annual	Yes	MEA	Yes	MESSA	719	5.5	
OWASCO	8400	39.5	12600	34	10	29	9000	42	13500	45	10	38.5	14850	38	Annual	Yes	MEA	Yes	MESSA	606	19.5	
SAGHAW	9400	2	11000	49	5	49	10000	6	15500	12	12	13.5	16100	21	Annual	Yes	LOC	Yes	Comb.	606	19.5	
ST. CL.	8500	32	14492	8	10	29	9400	28.5	16055	8	10	38.5	17100	10	Annual	Yes	MEA	Yes	Comb.	606	19.5	
ST. JO.	8848	20	12210	40	7	43.5	9733	13	14866	26	11	25.5	15130	36	Annual	Yes	MEA	Yes	MESSA	606	19.5	
SANLAC							No Salary Schedule								No			Yes	B. C.	480	44.5	
SHIWA5	8957	16	13500	16	11	15.5	9510	22	14144	34	12	13.5	15463	32	Annual	Yes	MEA	Yes	B. C.	756	3	
TUSCOLA	9000	12.5	12339	38	7	43.5	9720	14	15165	13	11	25.5	15885	23	Annual	Yes	MEA	Yes	MESSA	360	50.5	
VANBUR	8280	44	13248	19	12	6.5	8860	48	15070	18	15	2	15570	30	Annual	Yes	MEA	Yes	MESSA	606	19.5	
WASHTW	9000	12.5	14500	7	12	6.5	9700	15.5	18300	1	12	13.5	22800	2	Annual	Yes	LOC	Yes	Comb.	606	19.5	
WAYNE	9300	3	14790	5	10	29	10300	2	17275	3	10	38.5	17975	5	Annual	Yes	AFT	Yes	B. C.	768	2	
WEXPRD	8500	32	12750	31	10	29	8950	45	13450	46	10	38.5	13450	48	Annual	No		Yes	MESSA	480	44.5	

Abbreviations are listed on pages 8 and 9.

Oakland Schools. Table 44 shows the rank of each Intermediate School District's schedule in each of the five categories.

Except for four contracts -- two negotiated and two not negotiated--all districts awarded salary increments annually. The other four were determined by the Board reviewing each increment individually.

Health Insurance

The standard level for health insurance payments is the \$606.00 per year charged by Michigan Education Special Services Association for their full-family coverage. 29 Intermediate School Districts provided this amount as their maximum coverage per employee. Depending on options set down in local contracts, Boards may or may not actually pay this amount for every employee. A single teacher, for example, does not pay as much as a family must pay for full coverage. The difference may be used, if local contract provisions allow, for other types of insurance such as automobile, salary, or life. Only seven districts exceeded this amount, with \$838.00 in Copper Country being the highest. These higher amounts included life, salary, dental, automobile, and other types of insurance which may have been provided, but not reported in other districts. In the rankings given, variations in the first 38 districts are due to differences in cost of insurance under the 3 carriers, and differences in reporting practices. These 38 districts all provide full-

family medical and hospital care for each of their employees, plus other insurance benefits in some cases.

Three districts pay no money for health insurance, but do provide a policy at the employee's expense. Only two districts reported offering no health insurance coverage at all. Lake County did not provide a policy, but did pay \$400 toward its only certified employee's health insurance costs.

Three districts provided no insurance carrier. 25 districts offered Michigan Education Special Services Association exclusively, 13 offered Blue Cross/Blue Shield only, and 16 offered a choice or combination of these two. One district, Ottawa, offered School Employees Trust, operated by the Michigan School Boards Association as a rival to the Michigan Education Special Services Association, operated by the Michigan Education Association. Only Kalamazoo was not willing to provide insurance information.

Affiliation of Bargaining Units

16 districts do not bargain for contracts with certified personnel. Of the remainder, 27 are affiliated with the Michigan Education Association (MEA), 13 have local organizations, two are affiliated with the American Federation of Teachers (AFT), and one bargains without being organized. Oceana reported moving from the "no bargaining" to MEA list for the 1974-75 school year contract.

Lenawee and Kent County have separate "incentive" type

contracts for their Vocational-Technical Education programs. It is very difficult to find Vocational-Technical instructors for the building and other trades if their starting salary is to be on the schedules shown in Table 44. According to the Vocational-Technical Education Division in Lansing, this problem often leads the Vocational-Technical High School to develop separate contracts for their personnel. Particularly in urban areas, such contracts are often the "incentive" type with as much as 80% of the instructor's salary based on the performance of the pupils. Various tests for performance, including the state journeyman examinations given in twenty-seven different trades, are designated for this purpose. Lenawee and Kent County reported having these types of contracts, but they are not alone.

Table 45 compares average MA maximum salary schedules for each of the 17 regions of the Michigan Education Association with Intermediate School District schedules in each region. It also lists the general location of each region. (Figure 1 shows the MEA regions in map form.) The last two columns list the bargaining status and the affiliation of each employee bargaining unit. Both regular and Intermediate MA maximum salary schedules decline as the distance from Detroit increases. Except in Wayne County, however, the average Intermediate schedules are higher than the average schedules for regular school districts.

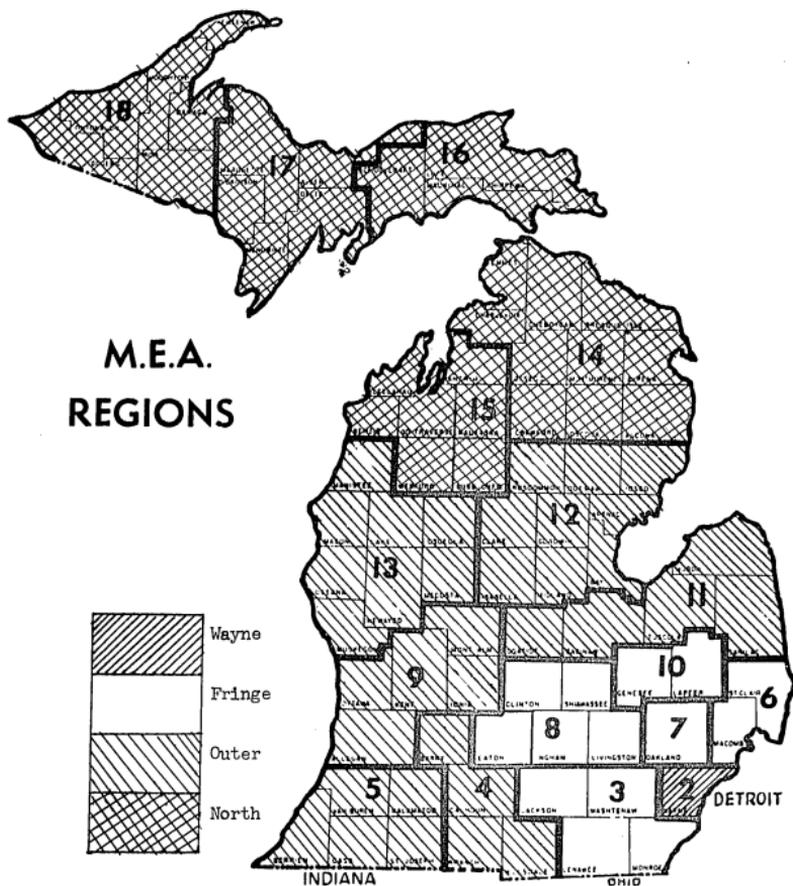
TABLE 45
MA MAXIMUM SALARIES, 1973-74

MICHIGAN EDUCATION ASSOCIATION			INTERMEDIATE SCHOOL DISTRICTS				
REGIONS	LOCATION ¹	AVERAGES ²	NAME	SALARIES	AVERAGE	BARGAINING	AFFILIATION
2	Wayne	17,590	WAYNE	17,275	17,275	Yes	AFT
7	Fringe	17,019	OAKLAND	17,500	17,500	No	None
6	Fringe	16,545	MACOMB	17,250	17,175	Yes	AFT
			ST. CL.	17,100		Yes	MEA
10	Fringe	15,302	GENSEE	16,288	15,984	Yes	MEA
			LAPEER	15,680		Yes	MEA
3	Fringe	14,316	JACKSN	18,048	16,563	Yes	LOC
			WASHTW	18,300		Yes	LOC
			LENWEE	15,105		Yes	MEA
			MONROE	14,800		Yes	MEA
8	Fringe	14,294	CLINTN	14,877	15,864	Yes	MEA
			SHWAS	14,144		Yes	MEA
			EATON	14,935		Yes	MEA
			INGHAM	16,498		Yes	LOC
			LIVNG	no		No	None
9	Outer	14,018	OTTAWA	no	14,405	Yes	MEA
			MONICL	13,750		Yes	MEA
			KENT	14,450		Yes	MEA
			IONIA	15,015		Yes	MEA
			ALLEGN	no		No	None
12	Outer	13,996	COOR	13,500	14,835	Yes	MEA
			IOSCO	15,808		Yes	LOC
			CLARE	15,015		Yes	MEA
			GLADWN	15,015		Yes	MEA
			MIDLND	no		No	None
			BAY	no		Yes	LOC
5	Outer	13,758	BERRN	15,125	14,815	Yes	MEA
			CASS	14,205		No	None
			KAZOO	no		No	None
			VANBUR	15,070		Yes	MEA
			ST. JO.	14,860		Yes	MEA
13	Outer	13,713	LAKE	no	14,863	Yes	MEA
			MASON	15,147		No	None
			MNSTEE	no		Yes	MEA
			MECSTA	14,014		Yes	MEA
			MUSKGN	16,607		Yes	MEA
			NEWAGO	15,023		Yes	MEA
			OCEANA	13,525		No	None
4	Outer	13,549	BARRY	13,950	14,976	Yes	MEA
			BRANCH	15,000		Yes	LOC
			CALHUN	16,137		Yes	MEA
			HILLS	14,819		No	None
17	North	13,334	DELTA	14,112	13,822	No	None
			DICK	13,771		Yes	LOC
			MAROT	14,404		Yes	MEA
			MENOM	13,000		Yes	LOC
11	Outer	13,292	GRATOT	no	14,888	No	None
			HURON	14,000		Yes	MEA
			SAGNAW	15,500		Yes	None
			SANLAC	no		No	None
			TUSCLA	15,165		Yes	MEA
18	North	13,056	GOGEB	13,200	13,527	Yes	LOC
			COPPER	13,854		No	None
			EUP	14,466		Yes	LOC
16	North	12,955	TRAVRS	15,083	14,267	Yes	LOC
15	North	12,644	WEXFRD	13,450		No	None
14	North	12,563	ALPENA	13,750	13,762	No	None
			CHEBOY	13,420		Yes	LOC
			CHRLVX	14,115		Yes	MEA

¹See Map (Figure 1).

²Coleman, op. cit., p. 3.

FIGURE 1
 REGIONS OF THE
 MICHIGAN EDUCATION ASSOCIATION¹



¹Herndon, Terry (Executive Secretary), Summary of Selected Agreement Provisions, 1971-72. Michigan Education Association, 1972, page 11.

Figure 2 demonstrates the relationship between the MA Maximum Salary schedules for Intermediate School Districts and six factors, listed below the figure. The number of samples in each case is given in parenthesis. They are too small to mean anything more than that this is an area where further research might be done.

FIGURE 2
FACTORS RELATED TO SALARY SCHEDULES
FOR INTERMEDIATE SCHOOL DISTRICTS

MA Max.	FACTORS						
	1.	2.	3.	4.	5.	6.	
17,500		Wayne (1)	AFT (2)				
17,250							
17,000							
16,750							
16,500					High (14)		
16,250		Fringe (13)					
16,000	High (17)						
15,750						(14) Low	
15,500			(11) LOC			Medium	
15,250							
15,000	Medium (17)	-----	MEA (27)	--Yes (41)	-----	--(15)	--Mean
14,750		Outer (23)	None (9)		Medium (17)		
14,500						High (20)	
14,250		North (12)		No (8)	Low (18)		
14,000	Low (15)						

Factor 1: MEA Maximum Salaries--High: above \$14,000, Medium: above \$13,500, Low: below \$13,500, from Table 45.

Factor 2: Location--from Figure 1.

Factor 3: Affiliation--from Table 45

Factor 4: Bargaining--from Table 45

Factor 5: Average Population per county--High: above 100,000, Medium: above 25,000, Low: below 25,000¹

Factor 6: Percent of Expenditures for Operations--from Table 36.

¹ Rand McNally Road Atlas. Rand McNally and Company (1972), p. 121.

CHAPTER IV
DISTRICT CONSOLIDATIONS

Population and Area

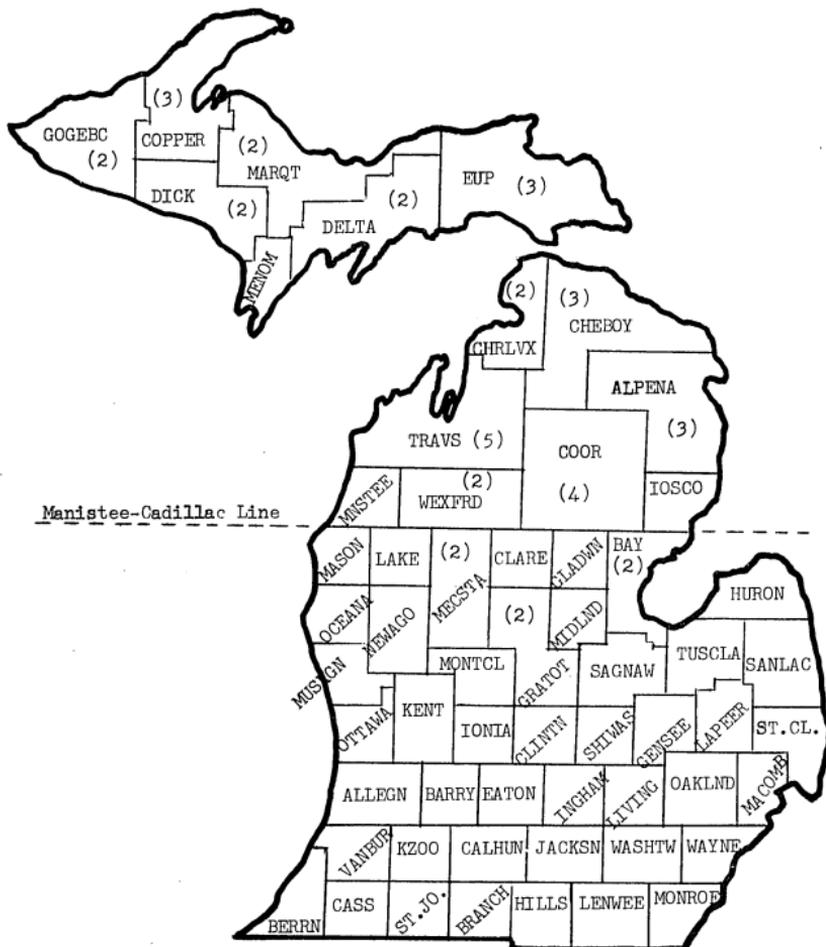
The first Intermediate School District consolidation combined Charlevoix and Emmett Counties in 1963. Figure 1 shows that by 1972 36 districts had consolidated into 15 districts north of the Manistee-Cadillac line, containing from 1 to 5 counties each. Only three consolidations had taken place south of this line, reducing the number of districts from 47 to 44.

Consolidation is primarily a function of population, with sparsely populated counties the most likely to consolidate. It will be seen from the tables of this dissertation that a very small district, such as Lake County which has a total annual expenditure of less than \$35,000, is able to provide almost none of the services which are available in larger districts. However, the effect of geography also effects consolidation. There is little to be gained by the consolidation of a county such as Menominee which has almost all of its population living at the southern tip of the county, the furthest point away from any other county. Beginning with the 1973-74 school year, Clare and Gladwin counties will also be consolidated.

Intermediate School District Boundaries

Intermediate School Districts serve the schools which are located within their boundaries, but many school districts

FIGURE 3
 CONSOLIDATION MAP OF INTERMEDIATE SCHOOL DISTRICTS¹



¹ Numbers in parentheses indicate number of districts before consolidation.

overlap county lines. As consolidations of school districts continue, the schools and students served by Intermediate School Districts will change. For example, the small Crow School District in Allegan County is served by the Allegan Intermediate School District. However, the Crow School District is completely surrounded by the South Haven School District, which is served by the Van Buren Intermediate School District. When consolidation occurs, Crow School District will become part of the South Haven School District, and thus change from the responsibility of Allegan Intermediate to Van Buren Intermediate. As larger school districts consolidate across county lines, much larger changes can occur in the jurisdictions of Intermediate School Districts.

Even more certainly, the growth of Vocational-Technical High Schools to serve the whole State will create boundaries for the operation of such schools that are much larger than many Intermediate School Districts. Intermediate School Districts can be expected to consolidate in order to operate Vocational-Technical High Schools. There have been many plans studied and suggested by the State Board of Education for Intermediate School District consolidation, but actual consolidation has proceeded on a voluntary piece-meal basis. It may be that Vocational-Technical Education needs will be the need that finally causes a master state consolidation plan to be adopted.

CHAPTER V
SUMMARY, CONCLUSIONS, AND RECOMMENDATIONS

Summary

The revenues and expenditures of Intermediate School Districts are varied. There are great differences in services that can be offered. Even where size is similar, there are great differences in programs. There is evidence that the need for Intermediate School District services is constant across the State. It is beyond the scope of this study, but there is no doubt that larger school districts can provide services for themselves which smaller districts cannot provide. It is also logical to assume that larger districts may need services that would have little value to smaller districts.

Salary schedules are less varied than other data for Intermediate School Districts. Both intermediate and local School District salary schedules vary according to several factors, the most prominent being lower salaries as the distance from Detroit increases. Health insurance is provided by most Intermediate School Districts, with 64% providing full-family coverage.

73% of the Intermediate School Districts bargain collectively, and 63% of these Districts bargain with affiliates of the Michigan Education Association. Most, but not

all of the Districts which do not bargain collectively are very small, employing so few personnel as to make collective bargaining representation difficult or impossible. A few very large Intermediate School Districts, such as Oakland Schools and Kalamazoo Valley do not bargain collectively, however.

Special Education programs are operated by every Intermediate School District in the State. Some districts employ large numbers of Special Education personnel, and some employ only one. In very small districts, few personnel are employed because of limited finances and very few students eligible for Special Education programs. In large districts, few personnel may be employed because local school districts elected to operate their own Special Education programs. Special Education salaries paid by Intermediate School Districts for the 1972-73 school year averaged \$12,881 despite the fact that the State pays no part of the portion of any salary that exceeds \$10,800. Further study would be required to determine if this formula encourages the hiring of part-time personnel.

Vocational-Technical Education is in its infancy, with only nine of the 59 Intermediate School Districts operating programs that cost more than \$100,000 for the 1972-73 school year. Only 18 districts spent any money at all for Vocational-Technical Education, although such programs were first authorized in 1969.

Conclusions

The Annual Financial Report (Form DS-4074) does not provide detailed and separate information on salaries for certified personnel as does the Annual Financial Report (Form B) used by regular school districts. Consequently, it provides less information useful in bargaining for salary schedules.

The Special Education Report (Form DS-4096) provides very useful and detailed information about the personnel and salaries paid for Special Education activities. It includes a breakdown of the Special Education specialties, and provides comparative information that should be very useful both to the collective bargaining process, and to those who would plan Special Education programs.

Vocational-Technical Education programs will continue to grow in number and size as Intermediate School District projects. It seems very probable that Vocational-Technical Education programs will either increase the rate of Intermediate School District consolidations, or will cause legislation demanding consolidation to make Vocational-Technical Education available to all students.

Most of the larger Intermediate School Districts are required to bargain collectively with the personnel they hire. It would seem that only a very few districts will avoid collectively bargaining activities, particularly if the rate of consolidation should increase.

Recommendations

The Annual Financial Report (Form DS-4074) should be expanded, particularly in the Instruction category, so as to provide sub-categories which allow determination of salary expenses. These sub-categories should separate supervisory salary expenses from those which are for actual pupil contact. It would seem that the word "teacher" will have to be defined if it is to refer to Intermediate School District personnel. This breakdown would be useful to both parties in the contract negotiation process.

Vocational-Technical High Schools should use the same report form as do regular school districts. Better yet would be the plan now being studied by the State Department of Education to create a new accounting procedure and an annual report that can be used by both Intermediate School Districts and regular school districts.

Teachers and administrators who use the comparative information provided in this study should do so with caution. Intermediate School Districts are so varied that it is necessary to very carefully select those districts for comparison which are similar. The population of the district and the size of the school districts served are important factors. Less objective, but equally important are the needs of the pupils in the district. The sparse population of even the largest consolidated Intermediate School Districts in the northern part of the State limits the number of schools

that can be served by one person, no matter how few eligible students each may have. Even so, careful selection of samples should provide very useful comparisons when planning programs or negotiating contracts.

The first forty-two tables in this study are produced from computerized information prepared by the State Department of Education. Should they prove useful to Intermediate School Districts, the preparation of these tables for future school years is merely a mechanical process, and should be undertaken by the State Department of Education.

Further Study

The relationship of various factors to salary schedule levels was touched on in this study. Further study may well demonstrate the validity of some of these factors, and other valid factors. Only in the factor of distance from Detroit is any evidence presented that these factors are the same for local and Intermediate School Districts.

Studies of several Intermediate School District activities, in addition to Special Education could be valuable. This will be particularly true for Vocational-Technical Education as the new reporting system gets under way for the 1973-74 school year.

This study will be outdated in a few short months when data for the 1973-74 school year become available. When and if the new reporting system now under study is actually adopted, even the format will have to be completely revised.

BIBLIOGRAPHY

Moulton, Harry D., "A Comparative Study of Educational Services Provided by Michigan Intermediate School Districts During 1965-66 and 1970-71." Unpublished specialist's field study, Central Michigan University, Mount Pleasant, Michigan, June 1970. 95 pages.

Polley, Ira D. (State Superintendent of Public Instruction), Accounting Manual for Intermediate School Districts. Michigan Department of Education, Lansing, Michigan, 1969. 119 pages.

APPENDICES

OS-403
4-73Michigan Department of Education
MICHIGAN DEPARTMENT OF EDUCATION
Box 400 Lansing, Michigan 48902
 1972-73 Budget
 1972-73 Financial

 Check One Only

INTERMEDIATE SCHOOL DISTRICT REPORT FOR STATE AID

Name INTERMEDIATE SCHOOL DISTRICT	INTERMEDIATE CODE NUMBER	Telephone - Area Code	Level No.
Address	City	Twp Code	

NOTE: Each ISD must complete this form for: (1) 1972-74 Budget, and (2) 1972-73 Financial. Please indicate if the report is for "Budget" or "Financial" reporting purpose by checking the box provided in the upper right hand corner of each page.

MAILING INSTRUCTIONS: 1972-74 BUDGET - Return ONE copy by AUGUST 1, 1973 to the STATE address indicated above.
 1972-73 FINANCIAL - Return ONE copy along with your audit or audit OCTOBER 31, 1973 to the STATE address indicated above.

GENERAL INFORMATION

The Intermediate School District (ISD) Accounting Manual adopted in 1949 provides the basic fund and descriptive information to complete this report. Budgets should be prepared and expenditures reported in accordance with the fund, income, and activity classification presented in the ISD manual.
 Your attention is directed to the sub-funds which have been established within the general and special education funds. They have been designed as follows:

GENERAL FUND	
Operating	Federal

SPECIAL EDUCATION	
Operating	Day Care Training Center

This division was necessary to facilitate processing in the determination of state aid allotments and to provide expenditure reporting capabilities on the Day Care Training Center expenditures.

- DAY CARE TRAINING CENTER expenditures are identified as those expenditures that relate directly to the day care training center. These expenditures should be reported in the special education expenditures made for and in conjunction with the operation of the County Training programs which should be included as part of the column named "Special Education - Operating."
- OPERATING column would include those expenditures identified with the normal special education expenditures. Detailed identification of expenditures should be part of the intermediate records and audit.

PART I- INSTRUCTIONS:

BUDGET: All parts must be completed. Budgets for the Vocational, Debt and Building and Site Funds can be omitted.

FINANCIAL: All parts must be completed using the modified account method of accounting. The division by service group has been omitted from this form. However, division by service group should be provided in your intermediate records and audit.

PART I - COMPARATIVE FUND BALANCE SHEET: Prior year balances have been omitted. COMPARISON OF BEGINNING AND ENDING BALANCES STILL MUST BE INCLUDED IN YOUR AUDIT REPORT.

PART II - ANALYSIS OF FUND EQUITY: When reporting adjustments to fund equity, please indicate the year when error occurred and what the adjustment is correcting, e.g., taxes written off, overstatement of instructional materials, etc.

PART III - REVENUES: All revenues received by the intermediate district for the fund should be itemized. Miscellaneous revenues should be described. In the event it is necessary to provide a further breakdown (e.g., miscellaneous revenue, other grants, etc.), please describe in the space provided. Extra amounts are provided for additional funds within the district's fund. The rate for each fund should be indicated along with SEV of the district.

PART IV - TRANSFERS: This section provides space to list both incoming and outgoing transfers. All transfers should be reported in the proper account. See example Section 405, Page 2 of ISD Manual. Transfers between funds must balance with lines 32 and 33, Page 4.

PART V - EXPENDITURES: All expenditures by the intermediate district should be itemized by fund. Group all CAPITAL OUTLAY EXPENDITURES - Activity Center 330 rather than including them as part of the total of other activity centers. The number of columns utilized will vary by district depending upon the number of service groups within each fund.

NOTE: Source of revenue should be noted in the comment section for all general fund capital expenditure other than local taxes, i.e., miscellaneous revenue, gifts, state aid, etc.

PART VI - CERTIFICATION: Self explanatory.

Chicago Department of Education
DEPARTMENT SERVICES

(Check One Only) 1977-78 Budget
 1977-78 Financial

PART I - COMPARATIVE FUND BALANCE SHEET (To The Nearest Dollar)

ACLINE NO.	ACCT. NO.	ACCOUNT TITLE	GENERAL FUND			SPECIAL EDUCATION FUND	TECHNICAL EDUCATION FUND	COOPERATIVE EDUCATION FUND	DEBT RESERVE FUND	BUILDING RESERVE FUND	OTHER FUNDS	TOTAL ALL FUNDS
1	2	3	4	5	6	7	8	9	10	11	12	
			Operating	Federal	Operating	Training Emerg	1978-79	1978-79	1978-79	1978-79	1978-79	
1		ASSETS										
2	4102	petty Cash	6,820		20,764	682	210					28,519
2	4112	Cash in Bank	2,641,641	877,825	19,726,692	293,922	4,393,477	102,271	3,095,512	9,488,864	163,006	33,351,171
2	4122	Accounts Receivable	1,569,611	529,810	5,920,810	529,810	1,333,000	1,333,000	2,697,218	32,792,818	522,156	27,807,493
2	4412	Accounts Receivable	1,000,000		76,431		1,000,000					2,776,431
2	4422	Invoices	1,692,000		3,146,306		76,431		16,425,426		13,661	28,610,223
2	4432	Investments	79,202		3,600	700	139,776	33,010	8,760	8,760	361,270	464,778
2	4442	Due from Other Funds	654,728	44,552	600,908	1,962	69,474	13,283	18,442	164,221	1,300	2,052,346
2	4452	Federal Transfers	45,330		12,490		19,208	19,208	199,789			377,867
2	4462	Federal Grants	4,254		18,452		11,000	10,000	7,912			42,518
2	4472	Federal Grants Receivable			18,452		10,000	13,100	6,641			39,193
2	4482	Federal Grants Receivable			18,452		10,000	13,100	6,641			39,193
2	4492	Federal Grants Receivable			18,452		10,000	13,100	6,641			39,193
2	4502	Federal Grants Receivable			18,452		10,000	13,100	6,641			39,193
2	4512	Federal Grants Receivable			18,452		10,000	13,100	6,641			39,193
2	4522	Federal Grants Receivable			18,452		10,000	13,100	6,641			39,193
2	4532	Federal Grants Receivable			18,452		10,000	13,100	6,641			39,193
2	4542	Federal Grants Receivable			18,452		10,000	13,100	6,641			39,193
2	4552	Federal Grants Receivable			18,452		10,000	13,100	6,641			39,193
2	4562	Federal Grants Receivable			18,452		10,000	13,100	6,641			39,193
2	4572	Federal Grants Receivable			18,452		10,000	13,100	6,641			39,193
2	4582	Federal Grants Receivable			18,452		10,000	13,100	6,641			39,193
2	4592	Federal Grants Receivable			18,452		10,000	13,100	6,641			39,193
2	4602	Federal Grants Receivable			18,452		10,000	13,100	6,641			39,193
2	4612	Federal Grants Receivable			18,452		10,000	13,100	6,641			39,193
2	4622	Federal Grants Receivable			18,452		10,000	13,100	6,641			39,193
2	4632	Federal Grants Receivable			18,452		10,000	13,100	6,641			39,193
2	4642	Federal Grants Receivable			18,452		10,000	13,100	6,641			39,193
2	4652	Federal Grants Receivable			18,452		10,000	13,100	6,641			39,193
2	4662	Federal Grants Receivable			18,452		10,000	13,100	6,641			39,193
2	4672	Federal Grants Receivable			18,452		10,000	13,100	6,641			39,193
2	4682	Federal Grants Receivable			18,452		10,000	13,100	6,641			39,193
2	4692	Federal Grants Receivable			18,452		10,000	13,100	6,641			39,193
2	4702	Federal Grants Receivable			18,452		10,000	13,100	6,641			39,193
2	4712	Federal Grants Receivable			18,452		10,000	13,100	6,641			39,193
2	4722	Federal Grants Receivable			18,452		10,000	13,100	6,641			39,193
2	4732	Federal Grants Receivable			18,452		10,000	13,100	6,641			39,193
2	4742	Federal Grants Receivable			18,452		10,000	13,100	6,641			39,193
2	4752	Federal Grants Receivable			18,452		10,000	13,100	6,641			39,193
2	4762	Federal Grants Receivable			18,452		10,000	13,100	6,641			39,193
2	4772	Federal Grants Receivable			18,452		10,000	13,100	6,641			39,193
2	4782	Federal Grants Receivable			18,452		10,000	13,100	6,641			39,193
2	4792	Federal Grants Receivable			18,452		10,000	13,100	6,641			39,193
2	4802	Federal Grants Receivable			18,452		10,000	13,100	6,641			39,193
2	4812	Federal Grants Receivable			18,452		10,000	13,100	6,641			39,193
2	4822	Federal Grants Receivable			18,452		10,000	13,100	6,641			39,193
2	4832	Federal Grants Receivable			18,452		10,000	13,100	6,641			39,193
2	4842	Federal Grants Receivable			18,452		10,000	13,100	6,641			39,193
2	4852	Federal Grants Receivable			18,452		10,000	13,100	6,641			39,193
2	4862	Federal Grants Receivable			18,452		10,000	13,100	6,641			39,193
2	4872	Federal Grants Receivable			18,452		10,000	13,100	6,641			39,193
2	4882	Federal Grants Receivable			18,452		10,000	13,100	6,641			39,193
2	4892	Federal Grants Receivable			18,452		10,000	13,100	6,641			39,193
2	4902	Federal Grants Receivable			18,452		10,000	13,100	6,641			39,193
2	4912	Federal Grants Receivable			18,452		10,000	13,100	6,641			39,193
2	4922	Federal Grants Receivable			18,452		10,000	13,100	6,641			39,193
2	4932	Federal Grants Receivable			18,452		10,000	13,100	6,641			39,193
2	4942	Federal Grants Receivable			18,452		10,000	13,100	6,641			39,193
2	4952	Federal Grants Receivable			18,452		10,000	13,100	6,641			39,193
2	4962	Federal Grants Receivable			18,452		10,000	13,100	6,641			39,193
2	4972	Federal Grants Receivable			18,452		10,000	13,100	6,641			39,193
2	4982	Federal Grants Receivable			18,452		10,000	13,100	6,641			39,193
2	4992	Federal Grants Receivable			18,452		10,000	13,100	6,641			39,193
2	5002	Federal Grants Receivable			18,452		10,000	13,100	6,641			39,193
2	5012	Federal Grants Receivable			18,452		10,000	13,100	6,641			39,193
2	5022	Federal Grants Receivable			18,452		10,000	13,100	6,641			39,193
2	5032	Federal Grants Receivable			18,452		10,000	13,100	6,641			39,193
2	5042	Federal Grants Receivable			18,452		10,000	13,100	6,641			39,193
2	5052	Federal Grants Receivable			18,452		10,000	13,100	6,641			39,193
2	5062	Federal Grants Receivable			18,452		10,000	13,100	6,641			39,193
2	5072	Federal Grants Receivable			18,452		10,000	13,100	6,641			39,193
2	5082	Federal Grants Receivable			18,452		10,000	13,100	6,641			39,193
2	5092	Federal Grants Receivable			18,452		10,000	13,100	6,641			39,193
2	5102	Federal Grants Receivable			18,452		10,000	13,100	6,641			39,193
2	5112	Federal Grants Receivable			18,452		10,000	13,100	6,641			39,193
2	5122	Federal Grants Receivable			18,452		10,000	13,100	6,641			39,193
2	5132	Federal Grants Receivable			18,452		10,000	13,100	6,641			39,193
2	5142	Federal Grants Receivable			18,452		10,000	13,100	6,641			39,193
2	5152	Federal Grants Receivable			18,452		10,000	13,100	6,641			39,193
2	5162	Federal Grants Receivable			18,452		10,000	13,100	6,641			39,193
2	5172	Federal Grants Receivable			18,452		10,000	13,100	6,641			39,193
2	5182	Federal Grants Receivable			18,452		10,000	13,100	6,641			39,193
2	5192	Federal Grants Receivable			18,452		10,000	13,100	6,641			39,193
2	5202	Federal Grants Receivable			18,452		10,000	13,100	6,641			39,193
2	5212	Federal Grants Receivable			18,452		10,000	13,100	6,641			39,193
2	5222	Federal Grants Receivable			18,452		10,000	13,100	6,641			39,193
2	5232	Federal Grants Receivable			18,452		10,000	13,100	6,641			39,193
2	5242	Federal Grants Receivable			18,452		10,000	13,100	6,641			39,193
2	5252	Federal Grants Receivable			18,452		10,000	13,100	6,641			39,193
2	5262	Federal Grants Receivable			18,452		10,000	13,100	6,641			39,193
2	5272	Federal Grants Receivable			18,452		10,000	13,100	6,641			39,193
2	5282	Federal Grants Receivable			18,452		10,000	13,100	6,641			39,193
2	5292	Federal Grants Receivable			18,452		10,000	13,100	6,641			39,193
2	5302	Federal Grants Receivable			18,452		10,000	13,100	6,641			39,193
2	5312	Federal Grants Receivable			18,452		10,000	13,100	6,641			39,193
2	5322	Federal Grants Receivable			18,452		10,000	13,100	6,641			39,193
2	5332	Federal Grants Receivable			18,452		10,000	13,100	6,641			39,193
2	5342	Federal Grants Receivable			18,452		10,000	13,100	6,641			39,193
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PART III - REVENUES (To The Nearest Dollar)		NAME OF INTERMEDIATE SCHOOL DISTRICT					CODE NUMBER		
NO.	MO. CODE	ACCOUNT TITLE	GENERAL FUND		SPECIAL EDUCATION FUND		LOCAL EDUCATION FUND	OTHER EDUCATION FUND	TOTAL ALL FUNDS
			Operating	Federal	Operating	Federal			
1	1	INTERMEDIATE DISTRICT SEV							
2	1	STATE	20		70				100
3	1	Revenue from Local Sources						126,706	126,706
4	1	Contra Grant, Property Tax, Law for 19	5,827,383		32,051,236			3,354,820	39,233,439
5	1	Interest and penalties on Delinquent Taxes	20,160		43,831			16,720	80,711
6	1	NET TOTAL	5,977,526		32,115,097			577	38,693,199
7	1	NET TOTAL Add Lines 2 and 5	5,977,526		32,115,097			577	38,693,199
8	1	NET TOTAL Less From Property Taxes	177,256		51,552			10,142	287,950
9	1	NET TOTAL	5,799,270		31,563,545			466	38,403,271
10	1	TOTAL: Transportation Fees From Pupils			14,624				14,624
11	1	TOTAL: Revenue From Deposits and Investments	97,948		524,645			105,851	628,444
12	1	TOTAL: Revenue from Data Processing (NOT FROM MISCELLANEOUS REVENUES)			314,822			42,932	357,754
13	1	TOTAL: Revenue from Sale of School Properties Available for Operating	32,601		47,835			550	80,986
14	1	Net Proceeds From Insurance on School Properties Available for Operating	1,024		930			2,000	3,974
15	1	Revenue from Insurance on School Properties Available for Operating	251,072		10,250			58,385	319,707
16	1	Net From Pupils Other Than School Facilities Available for Operating	10,250		4,728			21,822	36,798
17	1	Net From Pupils Other Than School Facilities Available for Operating	1,203						1,203
18	1	Miscellaneous (Describe)	122,421		34,024			54,537	210,982
19	1	TOTAL MISCELLANEOUS REVENUES	79,724		281			16,476,681	16,806,475
20	1	TOTAL MISCELLANEOUS REVENUES Lines 13 to 20	8,592		35,322			164,948	44,862
21	1	TOTAL REVENUE FROM LOCAL SOURCES	7,413,485		33,043,381			5,020,632	45,477,508
22	1	Revenue From State Sources							
23	1	Direct Appropriations From State	2,205,950		2,205,733			28,006	4,639,689
24	1	State School Aid (Intermediate)	108,058						108,058
25	1	State School Aid (Elementary)							
26	1	Learning Disabilities			13,745				13,745
27	1	Alternative Education	35,472						35,472
28	1	County Variable			8,550,882				8,550,882
29	1	Special Education	53,672		4,779,453				4,833,125
30	1	Special Education - Day Care Training Centers	113,477		9,297,284				9,410,761
31	1	Other Grant (District)	238,500		25,585				264,085
32	1	TOTAL DIRECT APPROPRIATIONS FROM STATE	299,601		81,371				380,972
33	1	TOTAL DIRECT APPROPRIATIONS FROM STATE	7,016,505		15,099,025				22,115,530
34	1	Revenue from Federal Sources							
35	1	Direct Appropriations from State Receiving Reservations of Federal Grants, P. L. 94-142	975,877		1,030,632				1,996,509
36	1	Revenue from Federal Sources	32,517		2,023,520				2,348,037
37	1	National Defense Education Act	53,000		126,897				179,897
38	1	Other Grant (District)	30,496		740,348				770,844
39	1	Other Grant (District)	1,565		3,618				5,183
40	1	TOTAL REVENUE FROM FEDERAL SOURCES	84,578		1,871,493				1,956,071
41	1	TOTAL: Grants and Benefits	84,578		1,871,493				1,956,071
42	1	TOTAL REVENUES (Local, State, Federal and City)	15,999,993		47,997,210			231,610	64,228,813
43	1	(Add Lines 21, 23, 26, 27, 29, 30, 31, 32, 33, 34 and 41)							

Appendix A, (Continued)

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PAGE LINE/PROJECT NO. / FUND	ACCOUNT TITLE	GENERAL FUND		SPECIAL EDUCATION FUND		VOCATIONAL EDUCATION FUND		COOPERATIVE EDUCATION FUND		RETIREMENT FUND		RESIDUALS AND SITE FUND		TOTAL ALL FUNDS	
		Operating	Federal	Operating	Dr. C. Training Support	FUND	FUND	FUND	FUND	FUND	FUND	FUND	FUND	FUND	FUND
4 1	TRANSFERS (See 150 Report Sec. 40)														
4 2	INCOMING TRANSFERS														
4 3	Total Incoming Transfers From Other School Districts or Administrative Units	226,005	42,793	1,368,134	2,955	66,662	93,200							3,077	1,833,716
4 4	Amounts Received From Other School Districts or Administrative Units														66,672
4 5	Child Accounting Fund	41,065							3,607						916
4 6	Employee Personnel Services														10,640
4 7	Student Training	10,440													3,265
4 8	Financial and Accounting Services	3,405													1,254,577
4 9	Teacher Institution Fees	788,029							777,538						22,922
4 10	Other Administrative Services (Districts)	5,436							17,516						171,471
4 11	TOTAL INCOMING TRANSFERS FROM OTHER PUNDS (Add Lines 18 - 21)	170,444		10,065	3,008				826,554						2,031,184
4 12	TRANSFERS TO OTHER PUNDS	369,781	2,800	10,921	3,008										551,551
4 13	TOTAL TRANSFERS TO OTHER PUNDS	369,781	2,800	10,921	3,008										551,551
4 14	General Fund	699	204	5,838		18,493	18,631								50,935
4 15	Special Education Fund	492,484				20,875	122,764								1,464,543
4 16	Vocational Technical Education Fund	31,226	5,924												43,699
4 17	Cooperative Education Fund	3,000	21,076	35,000											850,878
4 18	OUTGOING TRANSFERS	3,128													53,233
4 19	TOTAL INTRA SCHOOL DISTRICT FUND TRANSFERS (Add Lines 18 - 21)	590,267	27,634	45,838	10,216	51,951	141,395								7,070
4 20	OUTGOING TRANSFERS TO OTHER PUNDS	2,405,473	73,417	1,419,893	16,179	1,428,613	1,040,149								1,464,150
4 21	Outgoing Transfers to Other Puns														489,648
4 22	General Fund	204	2,400	459,152	16,150	31,726	95,700								220,000
4 23	Special Education Fund	18,658	3,600	3,600											588,204
4 24	Vocational Technical Education Fund	18,631	20,076	20,076											280,000
4 25	Cooperative Fund	10,100	844,401	1,084,005											1,232,255
4 26	TOTAL OUTGOING TRANSFERS TO OTHER PUNDS (Add Lines 22 - 25)	1,307	-120	120,000		77,526	10,000								191,427
4 27	OUTGOING TRANSFERS TO OTHER PUNDS (Add Lines 22 - 25)	55,943	2,300	1,472,444	16,550	1,191,255	59,700								10,000
4 28	Outgoing Transfers Accounts To Other School Districts or Administrative Units	175,657	350,484	20,670,207	219,199	4,825,086	3,084								8,379
4 29	TOTAL OUTGOING TRANSFERS (Add Lines 26 and 27)	231,600	352,800	22,222,741	233,709	6,016,341	62,784								21,476
4 30	TOTAL REVENUES AND TRANSFERS (Add Line 45, Page 3 and Line 35, Page 4)	1,973,873	-279,587	-20,822,848	-271,230	-5,861,728	997,365								10,122
4 31	TOTAL REVENUES AND TRANSFERS (Add Line 45, Page 3 and Line 35, Page 4)	16,933,806	4,463,829	28,874,362	3,420,371	7,193,229	1,228,975								25,441,070

COMMENTS: Further Explanation of Any of the Above Items (if additional space is necessary, attach extra sheets)

TOTAL ALL FUNDS - LINE 31 MUST EQUAL LINE 7

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PART V - EXPENDITURES (To The Nearest Dollar)

POST NO. 11-13	ACT CENTER CODE 14-15	ACCOUNT TITLE	GENERAL FUND		SPECIAL EDUCATION FUND		VOCATIONAL TECHNICAL EDUCATION		DEPARTMENTAL RETIREMENT		BUILDING AND SITE		OTHER		TOTAL ALL FUNDS
			Operating	Federal	Operating	Gr. Ctg. Training Cont.	FUND 44	FUND 45	FUND 46	FUND 47	FUND 48	FUND 49	FUND 50	FUND 51	
9	1	INSTRUCTION													
9	1	101	1,165,493	79,524	167,128	157,141	174,952							70,727	2,889,452
9	1	102	816,042	277,953	7,375,972	337,197	164,071							2,112	13,291,975
9	1	103	6,176	48,383	202,856	14,183	14,715								329,915
9	1	104	272		7,230		163,733								151,972
9	1	105	815,402	280,459	2,423	21,105	1,651,100							807,252	3,468,441
9	1	106	479,577	261,744	3,852,374	27,428	27,428							20,122	2,289,928
9	1	107	1,019,744	1,019,744	1,019,744	1,019,744	1,019,744							1,019,744	1,019,744
9	1	108	2,480,749	501,315	8,091,042	377,032	21,022	167,423						143,540	2,170,705
9	1	109	993,457	571,377	671,267	25,293	132,478	59,486						5,456	2,829,914
9	1	110	6,768,185	31,670,949	20,510,270	2,085,678	3,793,480	292,287						1,153,994	98,224,488
9	1	111	2,032,453	78,172	1,027,262	29,103	192,748	37,673						32,292	3,425,463
9	1	112	2,032,453	78,172	1,027,262	29,103	192,748	37,673						32,292	3,425,463
9	1	113	2,032,453	78,172	1,027,262	29,103	192,748	37,673						32,292	3,425,463
9	1	114	2,032,453	78,172	1,027,262	29,103	192,748	37,673						32,292	3,425,463
9	1	115	2,032,453	78,172	1,027,262	29,103	192,748	37,673						32,292	3,425,463
9	1	116	2,032,453	78,172	1,027,262	29,103	192,748	37,673						32,292	3,425,463
9	1	117	2,032,453	78,172	1,027,262	29,103	192,748	37,673						32,292	3,425,463
9	1	118	2,032,453	78,172	1,027,262	29,103	192,748	37,673						32,292	3,425,463
9	1	119	2,032,453	78,172	1,027,262	29,103	192,748	37,673						32,292	3,425,463
9	1	120	2,032,453	78,172	1,027,262	29,103	192,748	37,673						32,292	3,425,463
9	1	121	2,032,453	78,172	1,027,262	29,103	192,748	37,673						32,292	3,425,463
9	1	122	2,032,453	78,172	1,027,262	29,103	192,748	37,673						32,292	3,425,463
9	1	123	2,032,453	78,172	1,027,262	29,103	192,748	37,673						32,292	3,425,463
9	1	124	2,032,453	78,172	1,027,262	29,103	192,748	37,673						32,292	3,425,463
9	1	125	2,032,453	78,172	1,027,262	29,103	192,748	37,673						32,292	3,425,463
9	1	126	2,032,453	78,172	1,027,262	29,103	192,748	37,673						32,292	3,425,463
9	1	127	2,032,453	78,172	1,027,262	29,103	192,748	37,673						32,292	3,425,463
9	1	128	2,032,453	78,172	1,027,262	29,103	192,748	37,673						32,292	3,425,463
9	1	129	2,032,453	78,172	1,027,262	29,103	192,748	37,673						32,292	3,425,463
9	1	130	2,032,453	78,172	1,027,262	29,103	192,748	37,673						32,292	3,425,463
9	1	131	2,032,453	78,172	1,027,262	29,103	192,748	37,673						32,292	3,425,463
9	1	132	2,032,453	78,172	1,027,262	29,103	192,748	37,673						32,292	3,425,463
9	1	133	2,032,453	78,172	1,027,262	29,103	192,748	37,673						32,292	3,425,463
9	1	134	2,032,453	78,172	1,027,262	29,103	192,748	37,673						32,292	3,425,463
9	1	135	2,032,453	78,172	1,027,262	29,103	192,748	37,673						32,292	3,425,463
9	1	136	2,032,453	78,172	1,027,262	29,103	192,748	37,673						32,292	3,425,463
9	1	137	2,032,453	78,172	1,027,262	29,103	192,748	37,673						32,292	3,425,463
9	1	138	2,032,453	78,172	1,027,262	29,103	192,748	37,673						32,292	3,425,463
9	1	139	2,032,453	78,172	1,027,262	29,103	192,748	37,673						32,292	3,425,463
9	1	140	2,032,453	78,172	1,027,262	29,103	192,748	37,673						32,292	3,425,463
9	1	141	2,032,453	78,172	1,027,262	29,103	192,748	37,673						32,292	3,425,463
9	1	142	2,032,453	78,172	1,027,262	29,103	192,748	37,673						32,292	3,425,463
9	1	143	2,032,453	78,172	1,027,262	29,103	192,748	37,673						32,292	3,425,463
9	1	144	2,032,453	78,172	1,027,262	29,103	192,748	37,673						32,292	3,425,463
9	1	145	2,032,453	78,172	1,027,262	29,103	192,748	37,673						32,292	3,425,463
9	1	146	2,032,453	78,172	1,027,262	29,103	192,748	37,673						32,292	3,425,463
9	1	147	2,032,453	78,172	1,027,262	29,103	192,748	37,673						32,292	3,425,463
9	1	148	2,032,453	78,172	1,027,262	29,103	192,748	37,673						32,292	3,425,463
9	1	149	2,032,453	78,172	1,027,262	29,103	192,748	37,673						32,292	3,425,463
9	1	150	2,032,453	78,172	1,027,262	29,103	192,748	37,673						32,292	3,425,463
9	1	151	2,032,453	78,172	1,027,262	29,103	192,748	37,673						32,292	3,425,463
9	1	152	2,032,453	78,172	1,027,262	29,103	192,748	37,673						32,292	3,425,463
9	1	153	2,032,453	78,172	1,027,262	29,103	192,748	37,673						32,292	3,425,463
9	1	154	2,032,453	78,172	1,027,262	29,103	192,748	37,673						32,292	3,425,463
9	1	155	2,032,453	78,172	1,027,262	29,103	192,748	37,673						32,292	3,425,463
9	1	156	2,032,453	78,172	1,027,262	29,103	192,748	37,673						32,292	3,425,463
9	1	157	2,032,453	78,172	1,027,262	29,103	192,748	37,673						32,292	3,425,463
9	1	158	2,032,453	78,172	1,027,262	29,103	192,748	37,673						32,292	3,425,463
9	1	159	2,032,453	78,172	1,027,262	29,103	192,748	37,673						32,292	3,425,463
9	1	160	2,032,453	78,172	1,027,262	29,103	192,748	37,673						32,292	3,425,463
9	1	161	2,032,453	78,172	1,027,262	29,103	192,748	37,673						32,292	3,425,463
9	1	162	2,032,453	78,172	1,027,262	29,103	192,748	37,673						32,292	3,425,463
9	1	163	2,032,453	78,172	1,027,262	29,103	192,748	37,673						32,292	3,425,463
9	1	164	2,032,453	78,172	1,027,262	29,103	192,748	37,673						32,292	3,425,463
9	1	165	2,032,453	78,172	1,027,262	29,103	192,748	37,673						32,292	3,425,463
9	1	166	2,032,453	78,172	1,027,262	29,103	192,748	37,673						32,292	3,425,463
9	1	167	2,032,453	78,172	1,027,262	29,103	192,748	37,673						32,292	3,425,463
9	1	168	2,032,453	78,172	1,027,262	29,103	192,748	37,673						32,292	3,425,463
9	1	169	2,032,453	78,172	1,027,262	29,103	192,748	37,673						32,292	3,425,463
9	1	170	2,032,453	78,172	1,027,262	29,103	192,748	37,673						32,292	3,425,463
9	1	171	2,032,453	78,172	1,027,262	29,103	192,748	37,673						32,292	3,425,463
9	1	172	2,032,453	78,172	1,027,262	29,103	192,748	37,673						32,292	3,425,463
9	1	173	2,032,453	78,172	1,027,262	29,103	192,748	37,673						32,292	3,425,463

DC-874 (Page 4) 1973-74 Budget 1972-73 Financial

Michigan Department of Education DEPARTMENT SERVICES

PAGE LINE NO.	ACCT. CODE	ACCOUNT TITLE	GENERAL FUND		SPECIAL EDUCATION FUND	TECHNICAL EDUCATION FUND	COOPERATIVE EDUCATION FUND	DEBT RET. FUND	BUILDING FUND	OTHER FUNDS	TOTAL FUNDS
			Operating	Fees							
1		DATA PROCESSING									
2		Salaries	1,231,064	276			2,328	84,409			1,319,026
3		Contracted Services	201,602				1,290	3,687			206,579
4		Utilities	250,342				650	1,021			252,013
5		Dues	4,852				1,177				6,029
6			72,166								72,166
7		TOTAL DATA PROCESSING (Lines 2-7)	1,759,856	276			4,386	91,107			1,855,325
8		OPERATING EXPENDITURES	16,402,132	4,276,482	24,765,452	3,140,897	4,965,985	774,143	16,426	1,398,260	27,822,212
9		CAPITAL OUTLAY							2,120		2,120
10		Site Acquisition and Improvements	8,200		30,064		33,160	76,274	240,387	19,320	321,288
11		New Buildings and Improvements	16,043		57,931		24	9,829,523	21,728	10,278	10,278,653
12		Renovating & Improvements to Buildings	31,350		12		24	2,628,660	16,728	3,422,507	3,688,271
13		Equipment	263,854	68,870	44,000	95,125	93	80,721	165,660	16,728	512,151
14		TOTAL CAPITAL OUTLAY (Lines 10-14)	283,857	68,870	118,066	16,177	125,824	3,629,222	16,296,133	101,877	18,201,947
15		TOTAL: Community Services	20,203	46,773	2,054		125,824	3,629,222	16,296,133	397,972	24,140,803
16		TOTAL: Food Services	33,377	92,164	38,110	83,202		917	9,872	236,150	474,823
17		TOTAL: Student Body Activities		242	336	371					949
18		TOTAL: Student Body Activities (Lines 16-17)		242	336	371					949
19		Redemption of Term Bonds					1,248,000				1,248,000
20		Interest on Bonded Debt					1,203,283				1,203,283
21		Premiums on Retirement of Bonds					16,500				16,500
22		TOTAL: Retirement Expenses (Other than)					2,467,783				2,467,783
23		TOTAL DEBT FUND EXPEND. (Lines 19-23)					2,467,783				2,467,783
24		TOTAL DEBT FUND EXPEND. (Lines 19-23)					2,467,783				2,467,783
25		TOTAL: DEBT FUND EXPEND. (Lines 19-23)					2,467,783				2,467,783
26		TOTAL: DEBT FUND EXPEND. (Lines 19-23)					2,467,783				2,467,783
27		TOTAL: DEBT FUND EXPEND. (Lines 19-23)					2,467,783				2,467,783
28		TOTAL: DEBT FUND EXPEND. (Lines 19-23)					2,467,783				2,467,783
29		TOTAL: DEBT FUND EXPEND. (Lines 19-23)					2,467,783				2,467,783
30		TOTAL: DEBT FUND EXPEND. (Lines 19-23)					2,467,783				2,467,783
31		TOTAL: DEBT FUND EXPEND. (Lines 19-23)					2,467,783				2,467,783
32		TOTAL: DEBT FUND EXPEND. (Lines 19-23)					2,467,783				2,467,783
33		TOTAL: DEBT FUND EXPEND. (Lines 19-23)					2,467,783				2,467,783
34		TOTAL: DEBT FUND EXPEND. (Lines 19-23)					2,467,783				2,467,783
35		TOTAL: DEBT FUND EXPEND. (Lines 19-23)					2,467,783				2,467,783
36		TOTAL: DEBT FUND EXPEND. (Lines 19-23)					2,467,783				2,467,783
37		TOTAL: DEBT FUND EXPEND. (Lines 19-23)					2,467,783				2,467,783
38		TOTAL: DEBT FUND EXPEND. (Lines 19-23)					2,467,783				2,467,783
39		TOTAL: DEBT FUND EXPEND. (Lines 19-23)					2,467,783				2,467,783
40		TOTAL: DEBT FUND EXPEND. (Lines 19-23)					2,467,783				2,467,783
41		TOTAL: DEBT FUND EXPEND. (Lines 19-23)					2,467,783				2,467,783
42		TOTAL: DEBT FUND EXPEND. (Lines 19-23)					2,467,783				2,467,783
43		TOTAL: DEBT FUND EXPEND. (Lines 19-23)					2,467,783				2,467,783
44		TOTAL: DEBT FUND EXPEND. (Lines 19-23)					2,467,783				2,467,783
45		TOTAL: DEBT FUND EXPEND. (Lines 19-23)					2,467,783				2,467,783
46		TOTAL: DEBT FUND EXPEND. (Lines 19-23)					2,467,783				2,467,783
47		TOTAL: DEBT FUND EXPEND. (Lines 19-23)					2,467,783				2,467,783
48		TOTAL: DEBT FUND EXPEND. (Lines 19-23)					2,467,783				2,467,783
49		TOTAL: DEBT FUND EXPEND. (Lines 19-23)					2,467,783				2,467,783
50		TOTAL: DEBT FUND EXPEND. (Lines 19-23)					2,467,783				2,467,783
51		TOTAL: DEBT FUND EXPEND. (Lines 19-23)					2,467,783				2,467,783
52		TOTAL: DEBT FUND EXPEND. (Lines 19-23)					2,467,783				2,467,783
53		TOTAL: DEBT FUND EXPEND. (Lines 19-23)					2,467,783				2,467,783
54		TOTAL: DEBT FUND EXPEND. (Lines 19-23)					2,467,783				2,467,783
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84		TOTAL: DEBT FUND EXPEND. (Lines 19-23)					2,467,783				2,467,783
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86		TOTAL: DEBT FUND EXPEND. (Lines 19-23)					2,467,783				2,467,783
87		TOTAL: DEBT FUND EXPEND. (Lines 19-23)					2,467,783				2,467,783
88		TOTAL: DEBT FUND EXPEND. (Lines 19-23)					2,467,783				2,467,783
89		TOTAL: DEBT FUND EXPEND. (Lines 19-23)					2,467,783				2,467,783
90		TOTAL: DEBT FUND EXPEND. (Lines 19-23)					2,467,783				2,467,783
91		TOTAL: DEBT FUND EXPEND. (Lines 19-23)					2,467,783				2,467,783
92		TOTAL: DEBT FUND EXPEND. (Lines 19-23)					2,467,783				2,467,783
93		TOTAL: DEBT FUND EXPEND. (Lines 19-23)					2,467,783				2,467,783
94		TOTAL: DEBT FUND EXPEND. (Lines 19-23)					2,467,783				2,467,783
95		TOTAL: DEBT FUND EXPEND. (Lines 19-23)					2,467,783				2,467,783
96		TOTAL: DEBT FUND EXPEND. (Lines 19-23)					2,467,783				2,467,783
97		TOTAL: DEBT FUND EXPEND. (Lines 19-23)					2,467,783				2,467,783
98		TOTAL: DEBT FUND EXPEND. (Lines 19-23)					2,467,783				2,467,783
99		TOTAL: DEBT FUND EXPEND. (Lines 19-23)					2,467,783				2,467,783
100		TOTAL: DEBT FUND EXPEND. (Lines 19-23)					2,467,783				2,467,783

COMMENTS: Further Explanation of Any of the Above Items (If additional space is necessary, attach extra sheets.)

PART VI - CERTIFICATION: I do hereby state that the following Budget or Financial Report is true and correct to the best of my knowledge.

Date _____ Signature _____
 Authorized Official _____ Telephone _____
 Contact Person _____ Area Code Local No. _____

DS-4096
4/73

Michigan Department of Education
DEPARTMENT SERVICES
Box 430, Lansing, Michigan 48902

STATE USE ONLY

ACTION	DATE
Received	
Approved	
Disapproved	

LOCAL AND INTERMEDIATE DISTRICT 1972-73 SPECIAL EDUCATION ACTUAL COST AS OF JUNE 30, 1973

EDUCATIONAL AGENCY	Legal Name	County No.	District No.	Telephone - Area Code/Local No.
	Address	City	Zip Code	

MAILING INSTRUCTIONS: DISTRICT - Return the BLUE and PINK copies after your district completes the financial audit, but no later than SEPTEMBER 4, 1973 to the intermediate district.
INTERMEDIATE DISTRICT - Return the BLUE copy by SEPTEMBER 14, 1973 to the STATE address indicated above.

COLUMN INSTRUCTIONS FOR PAGE 2:

- COLUMN 1: Self-explanatory
- COLUMN 2: Report NUMBER of approved teachers or professionals employed on September 29, 1972 who have a salary of \$10,800 or above.
- COLUMN 3: Report NUMBER of approved teachers or professionals employed on September 29, 1972 who have a salary below \$10,800.
- COLUMN 4: Report NUMBER of approved aides employed on September 29, 1972 who have a salary of \$5,000 or above.
- COLUMN 5: Report NUMBER of approved aides employed on September 29, 1972 who have a salary below \$5,000.
- COLUMN 6: Report TOTAL ACTUAL SALARIES of the personnel reported in Column 2.
- COLUMN 7: Report TOTAL ACTUAL SALARIES of personnel reported in Column 3.
- COLUMN 8: Report TOTAL ACTUAL SALARIES of aides reported in Column 4.
- COLUMN 9: Report TOTAL ACTUAL SALARIES of aides reported in Column 5.
- COLUMN 10: Report TOTAL ACTUAL COST of equipment and material costs approved by the Michigan Department of Education on Form SE-4389, "Application for Approval of Equipment for Physically Handicapped."
- COLUMN 11: Self-explanatory

I. CERTIFICATION: I certify that the information submitted on page 2 is true and correct to the best of my knowledge.

Date _____ Superintendent or Authorized Official _____ (Signature)

Contact Person _____ Telephone _____ Area Code/Local No. _____

DS-4096
(Page 2)

District Name _____ District Number _____

II. PERSONNEL AND ACTUAL COSTS See page I for column instructions.

L N E	PROGRAMS	NUMBER OF APPOINTED PERSONNEL SEPT. 29				TOTAL SALARIES (To the nearest dollar)				REPAIRS & EQUIPMENT COSTS 9-11-38T	TOTAL PROGRAM COST SUM OF COLUMNS 8-10.		
		1-10 \$10.000 Above	11-20 \$10.000 Above	21-30 \$10.000 Above	31-40 \$10.000 Above	1-10 \$10.000 Above	11-20 \$10.000 Above	21-30 \$10.000 Above	31-40 \$10.000 Above				
		41	42	43	44	45	46	47	48				
	MENTALLY HANDICAPPED												
1.	Type "A" Teachers												
2.	Type "B" Teachers												
3.	Ment. Hand. Consultant												
	PHYSICALLY HANDICAPPED												
4.	Type 1 Deaf Only												
5.	Hand of Hearing Only												
6.	Deaf and H.H.												
7.	Blind Only												
8.	P.S. Only												
9.	Blind and P.S.												
10.	Crippled or P.H.												
11.	Type 1 TOTAL												
12.	Type 2 Homecare and Hosp'ld												
13.	Type 3 Speech Correctionists												
14.	Type 4 Teacher Consultants:												
	A. Blind & P.S.												
	B. Deaf & H.H.												
	C. Crippled or P.H.												
17.	Type 4 TOTAL												
	EMOTIONALLY DISTURBED												
16.	Teacher Consultants												
19.	Classroom Teachers												
20.	Emotionally Disturbed TOTAL												
	OTHER PERSONNEL:												
21.	Social Workers												
22.	School Diagnosticians												
23.	Director-Full Time												
24.	Supervisor-Full Time												
25.	Occupational Therapist												
26.	Physical Therapist												
27.	Other Prof-Personnel												
28.	Producers of Materials for Visually Handicapped												
29.	GRAND TOTAL												

Appendix C
COVER LETTER FOR SURVEY

June 21, 1974

Intermediate School District Receptionist:

I address this letter to you because I plan to follow up the questionnaires I do not receive by July 5th with a phone call, and I would like you to know why I am calling and to whom you directed this questionnaire. If you know the answers there is no reason to direct it elsewhere, however. I really would appreciate your help.

This postcard-questionnaire is designed to provide information I need for my doctoral dissertation at Western Michigan University. It is very brief, so perhaps a little explanation of some of the answers I desire would be helpful:

1. I would like to know the full, proper name of your Intermediate School District. Some districts include the words "county" or "area" and others do not. I would like to be able to use the proper name in my dissertation.
2. In the salary schedule question, I am interested only in the schedule for personnel whose duties require that they have a certificate issued by the state (not secretaries, and service personnel). If others are included, that is OK, but it is really "teachers" I am interested in for this study.
3. Increments are the number of steps above the starting step. In most schools, increments are determined by "one step each year." If the increments are not determined this way, or the number of increments is 0, please explain how the increment or step is determined.
4. Please note that the salary information should be for the 1973-74 school year even if a schedule may have been determined for next year.
5. The health insurance categories I will be using are:
 M = MESSA, Michigan Education Special Services Assoc.
 B = Blue Cross/Blue Shield only.
 O = Other
 C = Combination of the above (generally, a choice).
 The amount available for each person, all factors considered, and not the actual payments is the maximum premium paid per person.

The extra lines at the bottom are for comments, or for answers with too little space allotted. Thank you very much for your help.

Howard Wood EdD Candidate
Western Michigan University
Route 2, Box 150A
Bangor, Michigan 49013
Phone: (616) 427-8096

POSTCARD REPLY FOR SURVEY

Name _____ Intermediate School District
Did the district have a salary schedule for certified personnel
during 1973-74? ___ Yes, ___ No. If yes, please answer:
AB MINIMUM _____, AB MAXIMUM _____, Increments _____
MA MINIMUM _____, MA MAXIMUM _____, Increments _____
How is increment or step determined? _____
Highest scheduled salary, without longevity, for a Specialist
or other degree below PhD. _____
Was this schedule negotiated? ___ Yes, ___ No. If yes, answer:
How were the certified personnel organized for bargaining?
Affiliated with MEA _____, AFT _____, Local _____, Other _____
Does the district provide health insurance coverage for cer-
tified personnel? ___ Yes, ___ No. If yes, please answer:
Who is the carrier for the health insurance? _____
What is maximum premium paid per person? _____

Appendix C, (Continued)