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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

Beacause 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>Abbreviation</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	GOGEBC	Gogebic-Ontonagon	Gogebic, Ontonagon (2)
28	TRAVER	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	MIDLAND	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	SANILAC	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)

¹ Intermediate 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'ized	- 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 13
are established, each project must have its own separate
fund. The rules are rather strict:

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 conditions, included in agreements or contracts.¹

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 1
ASSETS: Fund Equity - July 1, 1972

N.	DISTRICT	NAME	GENERAL FUND OPERATING	FEDERAL	SPECIAL FUND OPERATING	% DAY CASE	VOL. EN. FUND	% EXP. EN. FUND	DEPT. EXP. FUND	% BUDGETS FUND	% OTHER FUNDS	% TOTAL	ALL FUNDS	RANK
1	1	ALLEN	6474	0	3332	0	0	0	0	0	0	2728	65	10
2	2	ALBENA	6442	0	3332	0	0	0	0	0	0	2728	65	10
3	3	BARRY	1714	0	2773	12	0	0	0	0	0	2728	65	10
4	4	BERRY	1714	0	2773	12	0	0	0	0	0	2728	65	10
5	5	BERRY	1714	0	2773	12	0	0	0	0	0	2728	65	10
6	6	BERRY	1714	0	2773	12	0	0	0	0	0	2728	65	10
7	7	BERRY	1714	0	2773	12	0	0	0	0	0	2728	65	10
8	8	BERRY	1714	0	2773	12	0	0	0	0	0	2728	65	10
9	9	BERRY	1714	0	2773	12	0	0	0	0	0	2728	65	10
10	10	BERRY	1714	0	2773	12	0	0	0	0	0	2728	65	10
11	11	BERRY	1714	0	2773	12	0	0	0	0	0	2728	65	10
12	12	BERRY	1714	0	2773	12	0	0	0	0	0	2728	65	10
13	13	BERRY	1714	0	2773	12	0	0	0	0	0	2728	65	10
14	14	BERRY	1714	0	2773	12	0	0	0	0	0	2728	65	10
15	15	BERRY	1714	0	2773	12	0	0	0	0	0	2728	65	10
16	16	BERRY	1714	0	2773	12	0	0	0	0	0	2728	65	10
17	17	BERRY	1714	0	2773	12	0	0	0	0	0	2728	65	10
18	18	BERRY	1714	0	2773	12	0	0	0	0	0	2728	65	10
19	19	BERRY	1714	0	2773	12	0	0	0	0	0	2728	65	10
20	20	BERRY	1714	0	2773	12	0	0	0	0	0	2728	65	10
21	21	BERRY	1714	0	2773	12	0	0	0	0	0	2728	65	10
22	22	BERRY	1714	0	2773	12	0	0	0	0	0	2728	65	10
23	23	BERRY	1714	0	2773	12	0	0	0	0	0	2728	65	10
24	24	BERRY	1714	0	2773	12	0	0	0	0	0	2728	65	10
25	25	BERRY	1714	0	2773	12	0	0	0	0	0	2728	65	10
26	26	BERRY	1714	0	2773	12	0	0	0	0	0	2728	65	10
27	27	BERRY	1714	0	2773	12	0	0	0	0	0	2728	65	10
28	28	BERRY	1714	0	2773	12	0	0	0	0	0	2728	65	10
29	29	BERRY	1714	0	2773	12	0	0	0	0	0	2728	65	10
30	30	BERRY	1714	0	2773	12	0	0	0	0	0	2728	65	10
31	31	BERRY	1714	0	2773	12	0	0	0	0	0	2728	65	10
32	32	BERRY	1714	0	2773	12	0	0	0	0	0	2728	65	10
33	33	BERRY	1714	0	2773	12	0	0	0	0	0	2728	65	10
34	34	BERRY	1714	0	2773	12	0	0	0	0	0	2728	65	10
35	35	BERRY	1714	0	2773	12	0	0	0	0	0	2728	65	10
36	36	BERRY	1714	0	2773	12	0	0	0	0	0	2728	65	10
37	37	BERRY	1714	0	2773	12	0	0	0	0	0	2728	65	10
38	38	BERRY	1714	0	2773	12	0	0	0	0	0	2728	65	10
39	39	BERRY	1714	0	2773	12	0	0	0	0	0	2728	65	10
40	40	BERRY	1714	0	2773	12	0	0	0	0	0	2728	65	10
41	41	BERRY	1714	0	2773	12	0	0	0	0	0	2728	65	10
42	42	BERRY	1714	0	2773	12	0	0	0	0	0	2728	65	10
43	43	BERRY	1714	0	2773	12	0	0	0	0	0	2728	65	10
44	44	BERRY	1714	0	2773	12	0	0	0	0	0	2728	65	10
45	45	BERRY	1714	0	2773	12	0	0	0	0	0	2728	65	10
46	46	BERRY	1714	0	2773	12	0	0	0	0	0	2728	65	10
47	47	BERRY	1714	0	2773	12	0	0	0	0	0	2728	65	10
48	48	BERRY	1714	0	2773	12	0	0	0	0	0	2728	65	10
49	49	BERRY	1714	0	2773	12	0	0	0	0	0	2728	65	10
50	50	BERRY	1714	0	2773	12	0	0	0	0	0	2728	65	10
51	51	BERRY	1714	0	2773	12	0	0	0	0	0	2728	65	10
52	52	BERRY	1714	0	2773	12	0	0	0	0	0	2728	65	10
53	53	BERRY	1714	0	2773	12	0	0	0	0	0	2728	65	10
54	54	BERRY	1714	0	2773	12	0	0	0	0	0	2728	65	10
55	55	BERRY	1714	0	2773	12	0	0	0	0	0	2728	65	10
56	56	BERRY	1714	0	2773	12	0	0	0	0	0	2728	65	10
57	57	BERRY	1714	0	2773	12	0	0	0	0	0	2728	65	10
58	58	BERRY	1714	0	2773	12	0	0	0	0	0	2728	65	10
59	59	BERRY	1714	0	2773	12	0	0	0	0	0	2728	65	10
60	60	BERRY	1714	0	2773	12	0	0	0	0	0	2728	65	10
61	61	BERRY	1714	0	2773	12	0	0	0	0	0	2728	65	10
62	62	BERRY	1714	0	2773	12	0	0	0	0	0	2728	65	10
63	63	BERRY	1714	0	2773	12	0	0	0	0	0	2728	65	10
64	64	BERRY	1714	0	2773	12	0	0	0	0	0	2728	65	10
65	65	BERRY	1714	0	2773	12	0	0	0	0	0	2728	65	10
66	66	BERRY	1714	0	2773	12	0	0	0	0	0	2728	65	10
67	67	BERRY	1714	0	2773	12	0	0	0	0	0	2728	65	10
68	68	BERRY	1714	0	2773	12	0	0	0	0	0	2728	65	10
69	69	BERRY	1714	0	2773	12	0	0	0	0	0	2728	65	10
70	70	BERRY	1714	0	2773	12	0	0	0	0	0	2728	65	10
71	71	BERRY	1714	0	2773	12	0	0	0	0	0	2728	65	10
72	72	BERRY	1714	0	2773	12	0	0	0	0	0	2728	65	10
73	73	BERRY	1714	0	2773	12	0	0	0	0	0	2728	65	10
74	74	BERRY	1714	0	2773	12	0	0	0	0	0	2728	65	10
75	75	BERRY	1714	0	2773	12	0	0	0	0	0	2728	65	10
76	76	BERRY	1714	0	2773	12	0	0	0	0	0	2728	65	10
77	77	BERRY	1714	0	2773	12	0	0	0	0	0	2728	65	10
78	78	BERRY	1714	0	2773	12	0	0	0	0	0	2728	65	10
79	79	BERRY	1714	0	2773	12	0	0	0	0	0	2728	65	10
80	80	BERRY	1714	0	2773	12	0	0	0	0	0	2728	65	10
81	81	BERRY	1714	0	2773	12	0	0	0	0	0	2728	65	10
82	82	BERRY	1714	0	2773	12	0	0	0	0	0	2728	65	10
83	83	BERRY	1714	0	2773	12	0	0	0	0	0	2728	65	10
84	84	BERRY	1714	0	2773	12	0	0	0	0	0	2728	65	10
85	85	BERRY	1714	0	2773	12	0	0	0	0	0	2728	65	10
86	86	BERRY	1714	0	2773	12	0	0	0	0	0	2728	65	10
87	87	BERRY	1714	0	2773	12	0	0	0	0	0	2728	65	10
88	88	BERRY	1714	0	2773	12	0	0	0	0	0	2728	65	10
89	89	BERRY	1714	0	2773	12	0	0	0	0	0	2728	65	10
90	90	BERRY	1714	0	2773	12	0	0	0	0	0	2728	65	10
91	91	BERRY	1714	0	2773	12	0	0	0	0	0	2728	65	10
92	92	BERRY	1714	0	2773	12	0	0	0	0	0	2728	65	10
93	93	BERRY	1714	0	2773	12	0	0	0	0	0	2728	65	10
94	94	BERRY	1714	0	2773	12	0	0	0	0	0	2728	65	10
95	95	BERRY	1714	0	2773	12	0	0	0	0	0	2728	65	10
96	96	BERRY	1714	0	2773	12	0	0	0	0	0	2728	65	10
97	97	BERRY	1714	0	2773	12	0	0	0	0	0	2728	65	10
98	98	BERRY	1714	0	2773	12	0	0	0	0	0	2728	65	10
99	99	BERRY	1714	0	2773	12	0	0	0	0	0	2728	65	10
100	100	BERRY	1714	0	2773	12	0	0	0	0	0	2728	65	10

SOURCE: ANNUAL FINANCIAL REPORT (FOR 65-67-71), 1972-73, PAGE 2, LINE 29. (56 ARE PERCENTS OF TOTAL ANNUAL EXPENDITURES, JULY 29, 1972.)

TABLE 3
ASSETS: Cash in the Bank

NO.	DISTRICT	NAME	GENERAL FUND	SPECIAL FUND	UNCL. FUND	UCL. FUND	DOF. FUND	DEPT. HEL. FUND	BLDG. FUND	OTHER FUNDS	TOTAL	RANK
			OPERATING	DEVELOPMENT	MAINT.	REPAIR						
3	ALLEN	ALLEN	46,741	12	0	0	0	0	0	0	46,741	1
4	ALLEN	ALLEN	5,640	12	0	0	0	0	0	0	5,640	2
5	ALLEN	ALLEN	2,775	12	0	0	0	0	0	0	2,775	3
6	ALLEN	ALLEN	2,775	12	0	0	0	0	0	0	2,775	4
7	ALLEN	ALLEN	2,775	12	0	0	0	0	0	0	2,775	5
8	ALLEN	ALLEN	2,775	12	0	0	0	0	0	0	2,775	6
9	ALLEN	ALLEN	2,775	12	0	0	0	0	0	0	2,775	7
10	ALLEN	ALLEN	2,775	12	0	0	0	0	0	0	2,775	8
11	ALLEN	ALLEN	2,775	12	0	0	0	0	0	0	2,775	9
12	ALLEN	ALLEN	2,775	12	0	0	0	0	0	0	2,775	10
13	ALLEN	ALLEN	2,775	12	0	0	0	0	0	0	2,775	11
14	ALLEN	ALLEN	2,775	12	0	0	0	0	0	0	2,775	12
15	ALLEN	ALLEN	2,775	12	0	0	0	0	0	0	2,775	13
16	ALLEN	ALLEN	2,775	12	0	0	0	0	0	0	2,775	14
17	ALLEN	ALLEN	2,775	12	0	0	0	0	0	0	2,775	15
18	ALLEN	ALLEN	2,775	12	0	0	0	0	0	0	2,775	16
19	ALLEN	ALLEN	2,775	12	0	0	0	0	0	0	2,775	17
20	ALLEN	ALLEN	2,775	12	0	0	0	0	0	0	2,775	18
21	ALLEN	ALLEN	2,775	12	0	0	0	0	0	0	2,775	19
22	ALLEN	ALLEN	2,775	12	0	0	0	0	0	0	2,775	20
23	ALLEN	ALLEN	2,775	12	0	0	0	0	0	0	2,775	21
24	ALLEN	ALLEN	2,775	12	0	0	0	0	0	0	2,775	22
25	ALLEN	ALLEN	2,775	12	0	0	0	0	0	0	2,775	23
26	ALLEN	ALLEN	2,775	12	0	0	0	0	0	0	2,775	24
27	ALLEN	ALLEN	2,775	12	0	0	0	0	0	0	2,775	25
28	ALLEN	ALLEN	2,775	12	0	0	0	0	0	0	2,775	26
29	ALLEN	ALLEN	2,775	12	0	0	0	0	0	0	2,775	27
30	ALLEN	ALLEN	2,775	12	0	0	0	0	0	0	2,775	28
31	ALLEN	ALLEN	2,775	12	0	0	0	0	0	0	2,775	29
32	ALLEN	ALLEN	2,775	12	0	0	0	0	0	0	2,775	30
33	ALLEN	ALLEN	2,775	12	0	0	0	0	0	0	2,775	31
34	ALLEN	ALLEN	2,775	12	0	0	0	0	0	0	2,775	32
35	ALLEN	ALLEN	2,775	12	0	0	0	0	0	0	2,775	33
36	ALLEN	ALLEN	2,775	12	0	0	0	0	0	0	2,775	34
37	ALLEN	ALLEN	2,775	12	0	0	0	0	0	0	2,775	35
38	ALLEN	ALLEN	2,775	12	0	0	0	0	0	0	2,775	36
39	ALLEN	ALLEN	2,775	12	0	0	0	0	0	0	2,775	37
40	ALLEN	ALLEN	2,775	12	0	0	0	0	0	0	2,775	38
41	ALLEN	ALLEN	2,775	12	0	0	0	0	0	0	2,775	39
42	ALLEN	ALLEN	2,775	12	0	0	0	0	0	0	2,775	40
43	ALLEN	ALLEN	2,775	12	0	0	0	0	0	0	2,775	41
44	ALLEN	ALLEN	2,775	12	0	0	0	0	0	0	2,775	42
45	ALLEN	ALLEN	2,775	12	0	0	0	0	0	0	2,775	43
46	ALLEN	ALLEN	2,775	12	0	0	0	0	0	0	2,775	44
47	ALLEN	ALLEN	2,775	12	0	0	0	0	0	0	2,775	45
48	ALLEN	ALLEN	2,775	12	0	0	0	0	0	0	2,775	46
49	ALLEN	ALLEN	2,775	12	0	0	0	0	0	0	2,775	47
50	ALLEN	ALLEN	2,775	12	0	0	0	0	0	0	2,775	48
51	ALLEN	ALLEN	2,775	12	0	0	0	0	0	0	2,775	49
52	ALLEN	ALLEN	2,775	12	0	0	0	0	0	0	2,775	50
53	ALLEN	ALLEN	2,775	12	0	0	0	0	0	0	2,775	51
54	ALLEN	ALLEN	2,775	12	0	0	0	0	0	0	2,775	52
55	ALLEN	ALLEN	2,775	12	0	0	0	0	0	0	2,775	53
56	ALLEN	ALLEN	2,775	12	0	0	0	0	0	0	2,775	54
57	ALLEN	ALLEN	2,775	12	0	0	0	0	0	0	2,775	55
58	ALLEN	ALLEN	2,775	12	0	0	0	0	0	0	2,775	56
59	ALLEN	ALLEN	2,775	12	0	0	0	0	0	0	2,775	57
60	ALLEN	ALLEN	2,775	12	0	0	0	0	0	0	2,775	58
61	ALLEN	ALLEN	2,775	12	0	0	0	0	0	0	2,775	59
62	ALLEN	ALLEN	2,775	12	0	0	0	0	0	0	2,775	60
63	ALLEN	ALLEN	2,775	12	0	0	0	0	0	0	2,775	61
64	ALLEN	ALLEN	2,775	12	0	0	0	0	0	0	2,775	62
65	ALLEN	ALLEN	2,775	12	0	0	0	0	0	0	2,775	63
66	ALLEN	ALLEN	2,775	12	0	0	0	0	0	0	2,775	64
67	ALLEN	ALLEN	2,775	12	0	0	0	0	0	0	2,775	65
68	ALLEN	ALLEN	2,775	12	0	0	0	0	0	0	2,775	66
69	ALLEN	ALLEN	2,775	12	0	0	0	0	0	0	2,775	67
70	ALLEN	ALLEN	2,775	12	0	0	0	0	0	0	2,775	68
71	ALLEN	ALLEN	2,775	12	0	0	0	0	0	0	2,775	69
72	ALLEN	ALLEN	2,775	12	0	0	0	0	0	0	2,775	70
73	ALLEN	ALLEN	2,775	12	0	0	0	0	0	0	2,775	71
74	ALLEN	ALLEN	2,775	12	0	0	0	0	0	0	2,775	72
75	ALLEN	ALLEN	2,775	12	0	0	0	0	0	0	2,775	73
76	ALLEN	ALLEN	2,775	12	0	0	0	0	0	0	2,775	74
77	ALLEN	ALLEN	2,775	12	0	0	0	0	0	0	2,775	75
78	ALLEN	ALLEN	2,775	12	0	0	0	0	0	0	2,775	76
79	ALLEN	ALLEN	2,775	12	0	0	0	0	0	0	2,775	77
80	ALLEN	ALLEN	2,775	12	0	0	0	0	0	0	2,775	78
81	ALLEN	ALLEN	2,775	12	0	0	0	0	0	0	2,775	79
82	ALLEN	ALLEN	2,775	12	0	0	0	0	0	0	2,775	80
83	ALLEN	ALLEN	2,775	12	0	0	0	0	0	0	2,775	81
84	ALLEN	ALLEN	2,775	12	0	0	0	0	0	0	2,775	82
85	ALLEN	ALLEN	2,775	12	0	0	0	0	0	0	2,775	83
86	ALLEN	ALLEN	2,775	12	0	0	0	0	0	0	2,775	84
87	ALLEN	ALLEN	2,775	12	0	0	0	0	0	0	2,775	85
88	ALLEN	ALLEN	2,775	12	0	0	0	0	0	0	2,775	86
89	ALLEN	ALLEN	2,775	12	0	0	0	0	0	0	2,775	87
90	ALLEN	ALLEN	2,775	12	0	0	0	0	0	0	2,775	88
91	ALLEN	ALLEN	2,775	12	0	0	0	0	0	0	2,775	89
92	ALLEN	ALLEN	2,775	12	0	0	0	0	0	0	2,775	90
93	ALLEN	ALLEN	2,775	12	0	0	0	0	0	0	2,775	91
94	ALLEN	ALLEN	2,775	12	0	0	0	0	0	0	2,775	92
95	ALLEN	ALLEN	2,775	12	0	0	0	0	0	0	2,775	93
96	ALLEN	ALLEN	2,775	12	0	0	0	0	0	0	2,775	94
97	ALLEN	ALLEN	2,775	12	0	0	0	0	0	0	2,775	95
98	ALLEN	ALLEN	2,775	12	0	0	0	0	0	0	2,775	96
99	ALLEN	ALLEN	2,775	12	0	0	0	0	0	0	2,775	97
100	ALLEN	ALLEN	2,775	12	0	0	0	0	0	0	2,775	98

SOURCE: ANNUAL FINANCIAL REPORT, 1972-73, PAGE 2, L.I. 1. (Rs are percents of Total Annual Expenditures, 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 NAME	GENERAL FUND		SPECIAL EDUCATION FUND		YOC. ED. FUND	COOP. ED. FUND	DEPT. REF. FUND	BLDG & SITE FUND	OTHER FUNDS	ALL FUNDS	
		OPERATING	FEDERAL	OPERATING	DAY CARE						TOTAL	RANK
1	ALLEGH	394		2		2	2	2	2	2	394	0 49
2	ARMSTRONG	7662	1272	2		2	2	2	2	2	91162	10 16.5
3	BALTIMORE	3652		472		2	2	2	2	2	4286	1 43
4	BALTIMORE	5552		2		2	2	2	2	2	5552	4 31.5
11	BERGEN	1879		886		2	2	2	2	2	2765	5 26
12	BRANCH	1354		2		2	2	2	2	2	1356	3 25
13	CALHOUN	1879		886		12983	2	13332	2	2	20000	2 28.5
14	CALHOUN	1354		2		12983	2	20000	2	2	20000	3 25
15	CALHOUN	1879		886		18462	2	2	2	2	5592	16 21.5
16	CALHOUN	9554		2		518	2	2	2	2	9734	12 13
17	CALHOUN	1879		886		8588	2	1711	6388	2	18536	34 2
18	CALHOUN	1879		886		2	2	766	382	2	4211	1 43
19	CLINTON	355		2		2	2	2	2	2	358	0 49
20	CLINTON	719		2		2	2	2	2	2	723	26 38.5
21	DICK	12488		2		2	2	5861	13280	2	13738	2 31.5
22	DICK	12488		2		2	2	26661	2	2	13738	2 31.5
23	DICK	12488		2		2	2	2	2	2	13738	2 31.5
24	DICK	12488		2		2	2	2	2	2	13738	2 31.5
25	DICK	12488		2		2	2	2	2	2	13738	2 31.5
26	DICK	12488		2		2	2	2	2	2	13738	2 31.5
27	DICK	12488		2		2	2	2	2	2	13738	2 31.5
28	DICK	12488		2		2	2	2	2	2	13738	2 31.5
29	DICK	12488		2		2	2	2	2	2	13738	2 31.5
30	DICK	12488		2		2	2	2	2	2	13738	2 31.5
31	DICK	12488		2		2	2	2	2	2	13738	2 31.5
32	DICK	12488		2		2	2	2	2	2	13738	2 31.5
33	DICK	12488		2		2	2	2	2	2	13738	2 31.5
34	DICK	12488		2		2	2	2	2	2	13738	2 31.5
35	DICK	12488		2		2	2	2	2	2	13738	2 31.5
36	DICK	12488		2		2	2	2	2	2	13738	2 31.5
37	DICK	12488		2		2	2	2	2	2	13738	2 31.5
38	DICK	12488		2		2	2	2	2	2	13738	2 31.5
39	DICK	12488		2		2	2	2	2	2	13738	2 31.5
40	DICK	12488		2		2	2	2	2	2	13738	2 31.5
41	DICK	12488		2		2	2	2	2	2	13738	2 31.5
42	DICK	12488		2		2	2	2	2	2	13738	2 31.5
43	DICK	12488		2		2	2	2	2	2	13738	2 31.5
44	DICK	12488		2		2	2	2	2	2	13738	2 31.5
45	DICK	12488		2		2	2	2	2	2	13738	2 31.5
46	DICK	12488		2		2	2	2	2	2	13738	2 31.5
47	DICK	12488		2		2	2	2	2	2	13738	2 31.5
48	DICK	12488		2		2	2	2	2	2	13738	2 31.5
49	DICK	12488		2		2	2	2	2	2	13738	2 31.5
50	DICK	12488		2		2	2	2	2	2	13738	2 31.5
51	DICK	12488		2		2	2	2	2	2	13738	2 31.5
52	DICK	12488		2		2	2	2	2	2	13738	2 31.5
53	DICK	12488		2		2	2	2	2	2	13738	2 31.5
54	DICK	12488		2		2	2	2	2	2	13738	2 31.5
55	DICK	12488		2		2	2	2	2	2	13738	2 31.5
56	DICK	12488		2		2	2	2	2	2	13738	2 31.5
57	DICK	12488		2		2	2	2	2	2	13738	2 31.5
58	DICK	12488		2		2	2	2	2	2	13738	2 31.5
59	DICK	12488		2		2	2	2	2	2	13738	2 31.5
60	DICK	12488		2		2	2	2	2	2	13738	2 31.5
61	DICK	12488		2		2	2	2	2	2	13738	2 31.5
62	DICK	12488		2		2	2	2	2	2	13738	2 31.5
63	DICK	12488		2		2	2	2	2	2	13738	2 31.5
64	DICK	12488		2		2	2	2	2	2	13738	2 31.5
65	DICK	12488		2		2	2	2	2	2	13738	2 31.5
66	DICK	12488		2		2	2	2	2	2	13738	2 31.5
67	DICK	12488		2		2	2	2	2	2	13738	2 31.5
68	DICK	12488		2		2	2	2	2	2	13738	2 31.5
69	DICK	12488		2		2	2	2	2	2	13738	2 31.5
70	DICK	12488		2		2	2	2	2	2	13738	2 31.5
71	DICK	12488		2		2	2	2	2	2	13738	2 31.5
72	DICK	12488		2		2	2	2	2	2	13738	2 31.5
73	DICK	12488		2		2	2	2	2	2	13738	2 31.5
74	DICK	12488		2		2	2	2	2	2	13738	2 31.5
75	DICK	12488		2		2	2	2	2	2	13738	2 31.5
76	DICK	12488		2		2	2	2	2	2	13738	2 31.5
77	DICK	12488		2		2	2	2	2	2	13738	2 31.5
78	DICK	12488		2		2	2	2	2	2	13738	2 31.5
79	DICK	12488		2		2	2	2	2	2	13738	2 31.5
80	DICK	12488		2		2	2	2	2	2	13738	2 31.5
81	DICK	12488		2		2	2	2	2	2	13738	2 31.5
82	DICK	12488		2		2	2	2	2	2	13738	2 31.5
83	DICK	12488		2		2	2	2	2	2	13738	2 31.5
84	DICK	12488		2		2	2	2	2	2	13738	2 31.5
85	DICK	12488		2		2	2	2	2	2	13738	2 31.5
86	DICK	12488		2		2	2	2	2	2	13738	2 31.5
87	DICK	12488		2		2	2	2	2	2	13738	2 31.5
88	DICK	12488		2		2	2	2	2	2	13738	2 31.5
89	DICK	12488		2		2	2	2	2	2	13738	2 31.5
90	DICK	12488		2		2	2	2	2	2	13738	2 31.5
91	DICK	12488		2		2	2	2	2	2	13738	2 31.5
92	DICK	12488		2		2	2	2	2	2	13738	2 31.5
93	DICK	12488		2		2	2	2	2	2	13738	2 31.5
94	DICK	12488		2		2	2	2	2	2	13738	2 31.5
95	DICK	12488		2		2	2	2	2	2	13738	2 31.5
96	DICK	12488		2		2	2	2	2	2	13738	2 31.5
97	DICK	12488		2		2	2	2	2	2	13738	2 31.5
98	DICK	12488		2		2	2	2	2	2	13738	2 31.5
99	DICK	12488		2		2	2	2	2	2	13738	2 31.5
100	DICK	12488		2		2	2	2	2	2	13738	2 31.5

SOURCE: ANNUAL FINANCIAL REPORT (FORM JS-4374), 1972-73. PAGE 4, LINE 23. (All are percents of Total Annual Expenditures, Table 42.)

TABLE 5

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

NO.	DISTRICT	GENERAL FUND		SPECIAL EDUCATION FUND		VOC. ED.	COOP. ED.	DEPT. RET.	BLDG & SITE FUND	OTHER FUNDS	ALL FUNDS	
		OPERATING	FEDERAL	OPERATING	DAY CARE	FUND	FUND	FUND	FUND	FUND	TOTAL	RANK
1	ALPENA	67381	0	0	0	0	0	0	0	0	68331	7
2	BRAUN	17889	0	0	0	0	0	0	0	0	133439	9-5
13	CALHOUN	0	0	0	0	1383	0	1383	0	0	23289	5
15	CHEBUX	5954	0	498	0	1602	0	22372	0	0	31518	18
16	CHEBOY	0	0	0	510	0	0	0	0	0	0	32-5
18	CLARE	0	0	0	0	0	0	0	0	0	0	0
19	CLINTON	0	0	0	0	0	0	1711	0	0	64799	12
21	DELTA	0	0	0	0	0	0	708	0	0	3786	1
23	EARON	0	0	0	0	0	0	0	0	0	390	0
25	GENESIE	0	0	0	0	0	0	5081	0	0	0	32-5
26	GLADWIN	59	0	0	0	0	0	26661	0	0	137081	28
27	GRAND	21888	0	0	0	75682	0	0	0	0	86661	1
31	HURON	0	0	0	0	0	0	0	0	0	8118	2
32	INGHAM	0	0	0	0	0	0	0	0	0	824	0
33	ISHTA	1941	0	0	0	0	0	0	0	0	21880	3
34	JACKSON	0	0	0	0	0	0	0	0	0	4508	1
38	KALAMAZOO	232434	0	0	0	0	0	0	0	0	130080	3
39	KENT	119780	0	0	0	0	0	0	0	0	130158	14-5
41	LANSING	1280	0	0	0	0	0	0	0	0	2354	26
43	LANSING	0	0	0	0	0	0	0	0	0	19780	0
46	LANSING	0	0	0	0	0	0	0	0	0	1008	2
47	LANSING	0	0	0	0	0	0	77524	0	0	261149	12
48	LANSING	0	0	0	0	0	0	0	0	0	21483	7
50	LANSING	0	0	0	0	0	0	0	0	0	329462	9-5
52	LANSING	0	0	0	0	0	0	0	0	0	329462	1
53	LANSING	0	0	0	0	0	0	0	0	0	18080	1
54	LANSING	0	0	0	0	0	0	0	0	0	499	0
55	LANSING	0	0	0	0	0	0	0	0	0	0	32-5
56	LANSING	0	0	0	0	0	0	0	0	0	1178	0
58	LANSING	0	0	0	0	0	0	0	0	0	12554	1
59	LANSING	0	0	0	0	0	0	0	0	0	12554	1
61	LANSING	0	0	0	0	0	0	0	0	0	28780	1
62	LANSING	0	0	0	0	0	0	0	0	0	28780	1
63	LANSING	0	0	0	0	0	0	0	0	0	28780	1
64	LANSING	0	0	0	0	0	0	0	0	0	28780	1
65	LANSING	0	0	0	0	0	0	0	0	0	28780	1
66	LANSING	0	0	0	0	0	0	0	0	0	28780	1
67	LANSING	0	0	0	0	0	0	0	0	0	28780	1
68	LANSING	0	0	0	0	0	0	0	0	0	28780	1
69	LANSING	0	0	0	0	0	0	0	0	0	28780	1
70	LANSING	0	0	0	0	0	0	0	0	0	28780	1
71	LANSING	0	0	0	0	0	0	0	0	0	28780	1
72	LANSING	0	0	0	0	0	0	0	0	0	28780	1
73	LANSING	0	0	0	0	0	0	0	0	0	28780	1
74	LANSING	0	0	0	0	0	0	0	0	0	28780	1
75	LANSING	0	0	0	0	0	0	0	0	0	28780	1
76	LANSING	0	0	0	0	0	0	0	0	0	28780	1
77	LANSING	0	0	0	0	0	0	0	0	0	28780	1
78	LANSING	0	0	0	0	0	0	0	0	0	28780	1
79	LANSING	0	0	0	0	0	0	0	0	0	28780	1
80	LANSING	0	0	0	0	0	0	0	0	0	28780	1
81	LANSING	0	0	0	0	0	0	0	0	0	28780	1
82	LANSING	0	0	0	0	0	0	0	0	0	28780	1
83	LANSING	0	0	0	0	0	0	0	0	0	28780	1
84	LANSING	0	0	0	0	0	0	0	0	0	28780	1
85	LANSING	0	0	0	0	0	0	0	0	0	28780	1
86	LANSING	0	0	0	0	0	0	0	0	0	28780	1
87	LANSING	0	0	0	0	0	0	0	0	0	28780	1
88	LANSING	0	0	0	0	0	0	0	0	0	28780	1
89	LANSING	0	0	0	0	0	0	0	0	0	28780	1
90	LANSING	0	0	0	0	0	0	0	0	0	28780	1
91	LANSING	0	0	0	0	0	0	0	0	0	28780	1
92	LANSING	0	0	0	0	0	0	0	0	0	28780	1
93	LANSING	0	0	0	0	0	0	0	0	0	28780	1
94	LANSING	0	0	0	0	0	0	0	0	0	28780	1
95	LANSING	0	0	0	0	0	0	0	0	0	28780	1
96	LANSING	0	0	0	0	0	0	0	0	0	28780	1
97	LANSING	0	0	0	0	0	0	0	0	0	28780	1
98	LANSING	0	0	0	0	0	0	0	0	0	28780	1
99	LANSING	0	0	0	0	0	0	0	0	0	28780	1
100	LANSING	0	0	0	0	0	0	0	0	0	28780	1

SOURCE: ANNUAL FINANCIAL REPORT (FORM US-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	DAY CARE	VOL. ED. FUND	COOP. ED. FUND	DEPT. RET. FUND	HSG & SITE FUND	OTHER FUNDS	ALL FUNDS	
			OPERATING	FEDERAL	OPERATING							TOTAL	% RANK
4		ALBANY	11242	0	0	0	0	0	0	0	0	11242	12 30.5
5		BABY	32242	0	0	0	0	0	0	0	0	32242	9 37
6		BABY	32242	0	0	0	0	0	0	0	0	32242	9 37
7		BABY	32242	0	0	0	0	0	0	0	0	32242	9 37
8		BABY	32242	0	0	0	0	0	0	0	0	32242	9 37
9		BABY	32242	0	0	0	0	0	0	0	0	32242	9 37
10		BABY	32242	0	0	0	0	0	0	0	0	32242	9 37
11		BABY	32242	0	0	0	0	0	0	0	0	32242	9 37
12		BABY	32242	0	0	0	0	0	0	0	0	32242	9 37
13		BABY	32242	0	0	0	0	0	0	0	0	32242	9 37
14		BABY	32242	0	0	0	0	0	0	0	0	32242	9 37
15		BABY	32242	0	0	0	0	0	0	0	0	32242	9 37
16		BABY	32242	0	0	0	0	0	0	0	0	32242	9 37
17		BABY	32242	0	0	0	0	0	0	0	0	32242	9 37
18		BABY	32242	0	0	0	0	0	0	0	0	32242	9 37
19		BABY	32242	0	0	0	0	0	0	0	0	32242	9 37
20		BABY	32242	0	0	0	0	0	0	0	0	32242	9 37
21		BABY	32242	0	0	0	0	0	0	0	0	32242	9 37
22		BABY	32242	0	0	0	0	0	0	0	0	32242	9 37
23		BABY	32242	0	0	0	0	0	0	0	0	32242	9 37
24		BABY	32242	0	0	0	0	0	0	0	0	32242	9 37
25		BABY	32242	0	0	0	0	0	0	0	0	32242	9 37
26		BABY	32242	0	0	0	0	0	0	0	0	32242	9 37
27		BABY	32242	0	0	0	0	0	0	0	0	32242	9 37
28		BABY	32242	0	0	0	0	0	0	0	0	32242	9 37
29		BABY	32242	0	0	0	0	0	0	0	0	32242	9 37
30		BABY	32242	0	0	0	0	0	0	0	0	32242	9 37
31		BABY	32242	0	0	0	0	0	0	0	0	32242	9 37
32		BABY	32242	0	0	0	0	0	0	0	0	32242	9 37
33		BABY	32242	0	0	0	0	0	0	0	0	32242	9 37
34		BABY	32242	0	0	0	0	0	0	0	0	32242	9 37
35		BABY	32242	0	0	0	0	0	0	0	0	32242	9 37
36		BABY	32242	0	0	0	0	0	0	0	0	32242	9 37
37		BABY	32242	0	0	0	0	0	0	0	0	32242	9 37
38		BABY	32242	0	0	0	0	0	0	0	0	32242	9 37
39		BABY	32242	0	0	0	0	0	0	0	0	32242	9 37
40		BABY	32242	0	0	0	0	0	0	0	0	32242	9 37
41		BABY	32242	0	0	0	0	0	0	0	0	32242	9 37
42		BABY	32242	0	0	0	0	0	0	0	0	32242	9 37
43		BABY	32242	0	0	0	0	0	0	0	0	32242	9 37
44		BABY	32242	0	0	0	0	0	0	0	0	32242	9 37
45		BABY	32242	0	0	0	0	0	0	0	0	32242	9 37
46		BABY	32242	0	0	0	0	0	0	0	0	32242	9 37
47		BABY	32242	0	0	0	0	0	0	0	0	32242	9 37
48		BABY	32242	0	0	0	0	0	0	0	0	32242	9 37
49		BABY	32242	0	0	0	0	0	0	0	0	32242	9 37
50		BABY	32242	0	0	0	0	0	0	0	0	32242	9 37
51		BABY	32242	0	0	0	0	0	0	0	0	32242	9 37
52		BABY	32242	0	0	0	0	0	0	0	0	32242	9 37
53		BABY	32242	0	0	0	0	0	0	0	0	32242	9 37
54		BABY	32242	0	0	0	0	0	0	0	0	32242	9 37
55		BABY	32242	0	0	0	0	0	0	0	0	32242	9 37
56		BABY	32242	0	0	0	0	0	0	0	0	32242	9 37
57		BABY	32242	0	0	0	0	0	0	0	0	32242	9 37
58		BABY	32242	0	0	0	0	0	0	0	0	32242	9 37
59		BABY	32242	0	0	0	0	0	0	0	0	32242	9 37
60		BABY	32242	0	0	0	0	0	0	0	0	32242	9 37
61		BABY	32242	0	0	0	0	0	0	0	0	32242	9 37
62		BABY	32242	0	0	0	0	0	0	0	0	32242	9 37
63		BABY	32242	0	0	0	0	0	0	0	0	32242	9 37
64		BABY	32242	0	0	0	0	0	0	0	0	32242	9 37
65		BABY	32242	0	0	0	0	0	0	0	0	32242	9 37
66		BABY	32242	0	0	0	0	0	0	0	0	32242	9 37
67		BABY	32242	0	0	0	0	0	0	0	0	32242	9 37
68		BABY	32242	0	0	0	0	0	0	0	0	32242	9 37
69		BABY	32242	0	0	0	0	0	0	0	0	32242	9 37
70		BABY	32242	0	0	0	0	0	0	0	0	32242	9 37
71		BABY	32242	0	0	0	0	0	0	0	0	32242	9 37
72		BABY	32242	0	0	0	0	0	0	0	0	32242	9 37
73		BABY	32242	0	0	0	0	0	0	0	0	32242	9 37
74		BABY	32242	0	0	0	0	0	0	0	0	32242	9 37
75		BABY	32242	0	0	0	0	0	0	0	0	32242	9 37
76		BABY	32242	0	0	0	0	0	0	0	0	32242	9 37
77		BABY	32242	0	0	0	0	0	0	0	0	32242	9 37
78		BABY	32242	0	0	0	0	0	0	0	0	32242	9 37
79		BABY	32242	0	0	0	0	0	0	0	0	32242	9 37
80		BABY	32242	0	0	0	0	0	0	0	0	32242	9 37
81		BABY	32242	0	0	0	0	0	0	0	0	32242	9 37
82		BABY	32242	0	0	0	0	0	0	0	0	32242	9 37
83		BABY	32242	0	0	0	0	0	0	0	0	32242	9 37
84		BABY	32242	0	0	0	0	0	0	0	0	32242	9 37
85		BABY	32242	0	0	0	0	0	0	0	0	32242	9 37
86		BABY	32242	0	0	0	0	0	0	0	0	32242	9 37
87		BABY	32242	0	0	0	0	0	0	0	0	32242	9 37
88		BABY	32242	0	0	0	0	0	0	0	0	32242	9 37
89		BABY	32242	0	0	0	0	0	0	0	0	32242	9 37
90		BABY	32242	0	0	0	0	0	0	0	0	32242	9 37
91		BABY	32242	0	0	0	0	0	0	0	0	32242	9 37
92		BABY	32242	0	0	0	0	0	0	0	0	32242	9 37
93		BABY	32242	0	0	0	0	0	0	0	0	32242	9 37
94		BABY	32242	0	0	0	0	0	0	0	0	32242	9 37
95		BABY	32242	0	0	0	0	0	0	0	0	32242	9 37
96		BABY	32242	0	0	0	0	0	0	0	0	32242	9 37
97		BABY	32242	0	0	0	0	0	0	0	0	32242	9 37
98		BABY	32242	0	0	0	0	0	0	0	0	32242	9 37
99		BABY	32242	0	0	0	0	0	0	0	0	32242	9 37
100		BABY	32242	0	0	0	0	0	0	0	0	32242	9 37

SOURCE: ANNUAL FINANCIAL REPORT (FORM 35-4974), 1972-73, PAGE 4, LINE 34. (% are percents of total Annual Expenditures, Table 22.)

TABLE 7

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

NO.	DISTRICT	GENERAL FUND		SPECIAL EDUCATION FUND		VOC. ED.		COOP. ED.		DEPT. RET.		BLDG. & SITE FUND		OTHER FUNDS	ALL FUNDS	
		OPERATING	FEDERAL	OPERATING	DAY CARE	FUND	FUND	FUND	FUND	FUND	FUND	FUND	FUND		TOTAL	RANK
1	ALPHA	0	0	52002	0	0	0	0	0	8379	0	0	0	0	60381	7
11	BERRN	0	0	0	0	0	0	0	0	0	0	0	0	0	0	9.5
12	BRANCH	0	0	0	0	0	0	0	0	0	0	0	0	0	133438	5
13	CALHUN	0	0	9663	0	133438	0	0	0	0	0	0	0	0	133438	11
14	CHARLVX	16121	0	9502	0	23113	0	0	0	0	0	0	12393	0	23113	18
15	CHEROY	0	0	510	0	594	0	0	0	0	0	0	0	0	510	3
16	CLAREY	0	0	63888	0	0	0	0	0	0	0	0	0	0	63888	14.5
18	CLINTN	0	0	3890	0	0	0	0	0	0	0	1711	0	0	3890	12
19	CLINTN	0	0	3890	0	0	0	0	0	0	0	784	0	0	3890	12
21	CLINTN	0	0	3890	0	0	0	0	0	0	0	784	0	0	3890	12
22	CLINTN	0	0	3890	0	0	0	0	0	0	0	784	0	0	3890	12
23	CLINTN	0	0	3890	0	0	0	0	0	0	0	784	0	0	3890	12
24	CLINTN	0	0	3890	0	0	0	0	0	0	0	784	0	0	3890	12
25	CLINTN	0	0	3890	0	0	0	0	0	0	0	784	0	0	3890	12
26	CLINTN	0	0	3890	0	0	0	0	0	0	0	784	0	0	3890	12
27	CLINTN	0	0	3890	0	0	0	0	0	0	0	784	0	0	3890	12
28	CLINTN	0	0	3890	0	0	0	0	0	0	0	784	0	0	3890	12
29	CLINTN	0	0	3890	0	0	0	0	0	0	0	784	0	0	3890	12
30	CLINTN	0	0	3890	0	0	0	0	0	0	0	784	0	0	3890	12
31	CLINTN	0	0	3890	0	0	0	0	0	0	0	784	0	0	3890	12
32	CLINTN	0	0	3890	0	0	0	0	0	0	0	784	0	0	3890	12
33	CLINTN	0	0	3890	0	0	0	0	0	0	0	784	0	0	3890	12
34	CLINTN	0	0	3890	0	0	0	0	0	0	0	784	0	0	3890	12
35	CLINTN	0	0	3890	0	0	0	0	0	0	0	784	0	0	3890	12
36	CLINTN	0	0	3890	0	0	0	0	0	0	0	784	0	0	3890	12
37	CLINTN	0	0	3890	0	0	0	0	0	0	0	784	0	0	3890	12
38	CLINTN	0	0	3890	0	0	0	0	0	0	0	784	0	0	3890	12
39	CLINTN	0	0	3890	0	0	0	0	0	0	0	784	0	0	3890	12
40	CLINTN	0	0	3890	0	0	0	0	0	0	0	784	0	0	3890	12
41	CLINTN	0	0	3890	0	0	0	0	0	0	0	784	0	0	3890	12
42	CLINTN	0	0	3890	0	0	0	0	0	0	0	784	0	0	3890	12
43	CLINTN	0	0	3890	0	0	0	0	0	0	0	784	0	0	3890	12
44	CLINTN	0	0	3890	0	0	0	0	0	0	0	784	0	0	3890	12
45	CLINTN	0	0	3890	0	0	0	0	0	0	0	784	0	0	3890	12
46	CLINTN	0	0	3890	0	0	0	0	0	0	0	784	0	0	3890	12
47	CLINTN	0	0	3890	0	0	0	0	0	0	0	784	0	0	3890	12
48	CLINTN	0	0	3890	0	0	0	0	0	0	0	784	0	0	3890	12
49	CLINTN	0	0	3890	0	0	0	0	0	0	0	784	0	0	3890	12
50	CLINTN	0	0	3890	0	0	0	0	0	0	0	784	0	0	3890	12
51	CLINTN	0	0	3890	0	0	0	0	0	0	0	784	0	0	3890	12
52	CLINTN	0	0	3890	0	0	0	0	0	0	0	784	0	0	3890	12
53	CLINTN	0	0	3890	0	0	0	0	0	0	0	784	0	0	3890	12
54	CLINTN	0	0	3890	0	0	0	0	0	0	0	784	0	0	3890	12
55	CLINTN	0	0	3890	0	0	0	0	0	0	0	784	0	0	3890	12
56	CLINTN	0	0	3890	0	0	0	0	0	0	0	784	0	0	3890	12
57	CLINTN	0	0	3890	0	0	0	0	0	0	0	784	0	0	3890	12
58	CLINTN	0	0	3890	0	0	0	0	0	0	0	784	0	0	3890	12
59	CLINTN	0	0	3890	0	0	0	0	0	0	0	784	0	0	3890	12
60	CLINTN	0	0	3890	0	0	0	0	0	0	0	784	0	0	3890	12
61	CLINTN	0	0	3890	0	0	0	0	0	0	0	784	0	0	3890	12
62	CLINTN	0	0	3890	0	0	0	0	0	0	0	784	0	0	3890	12
63	CLINTN	0	0	3890	0	0	0	0	0	0	0	784	0	0	3890	12
64	CLINTN	0	0	3890	0	0	0	0	0	0	0	784	0	0	3890	12
65	CLINTN	0	0	3890	0	0	0	0	0	0	0	784	0	0	3890	12
66	CLINTN	0	0	3890	0	0	0	0	0	0	0	784	0	0	3890	12
67	CLINTN	0	0	3890	0	0	0	0	0	0	0	784	0	0	3890	12
68	CLINTN	0	0	3890	0	0	0	0	0	0	0	784	0	0	3890	12
69	CLINTN	0	0	3890	0	0	0	0	0	0	0	784	0	0	3890	12
70	CLINTN	0	0	3890	0	0	0	0	0	0	0	784	0	0	3890	12
71	CLINTN	0	0	3890	0	0	0	0	0	0	0	784	0	0	3890	12
72	CLINTN	0	0	3890	0	0	0	0	0	0	0	784	0	0	3890	12
73	CLINTN	0	0	3890	0	0	0	0	0	0	0	784	0	0	3890	12
74	CLINTN	0	0	3890	0	0	0	0	0	0	0	784	0	0	3890	12
75	CLINTN	0	0	3890	0	0	0	0	0	0	0	784	0	0	3890	12
76	CLINTN	0	0	3890	0	0	0	0	0	0	0	784	0	0	3890	12
77	CLINTN	0	0	3890	0	0	0	0	0	0	0	784	0	0	3890	12
78	CLINTN	0	0	3890	0	0	0	0	0	0	0	784	0	0	3890	12
79	CLINTN	0	0	3890	0	0	0	0	0	0	0	784	0	0	3890	12
80	CLINTN	0	0	3890	0	0	0	0	0	0	0	784	0	0	3890	12
81	CLINTN	0	0	3890	0	0	0	0	0	0	0	784	0	0	3890	12
82	CLINTN	0	0	3890	0	0	0	0	0	0	0	784	0	0	3890	12
83	CLINTN	0	0	3890	0	0	0	0	0	0	0	784	0	0	3890	12
SOURCET ANNUAL FINANCIAL REPORT (FORM DS-4041, 1972-73, PAGE 4, LINE 32. (%s are percents of Total Annual Expenditures, Table 12.)		6387	0	5712	14558	0	0	0	0	0	0	20790	0	0	11871	23.5

TABLE 8
TRANSFERS: Net Increase or Decrease (C-rated by All Transfers)

NO.	DISTRICT	NAME	GENERAL FUND		SPECIAL EDUCATION FUND		VOC. ED. FUND	COOP. ED. FUND	DEPT. EXT. FUND	BLDG. & SITE FUND	OTHER FUNDS	ALL FUNDS	
			OPERATING	FEDERAL	OPERATING	DAY CARE						TOTAL	RANK
1	1	ALLEN	384	12372	2	2	0	0	-8379	0	0	384	0
2	2	ALLEN	747	0	-1146	0	0	0	0	0	0	-405	16.5
3	3	BAILEY	747	0	-1146	0	0	0	0	0	0	-405	22.5
4	4	BAILEY	3552	0	-10765	0	-72482	0	0	0	0	-12697	3
5	5	BAILEY	5558	0	-133240	0	-249988	0	0	0	0	-156607	15
6	6	BAILEY	1760	0	-2432	0	-12127	0	0	-2588	-12863	-15376	57
7	7	BAILEY	5557	8273	-6952	0	0	0	0	0	0	-139697	59
8	8	BAILEY	9557	0	-6952	0	0	0	0	0	0	-1397	77
9	9	BAILEY	9557	0	-6952	0	0	0	0	0	0	-1397	77
10	10	BAILEY	9557	0	-6952	0	0	0	0	0	0	-1397	77
11	11	BAILEY	9557	0	-6952	0	0	0	0	0	0	-1397	77
12	12	BAILEY	9557	0	-6952	0	0	0	0	0	0	-1397	77
13	13	BAILEY	9557	0	-6952	0	0	0	0	0	0	-1397	77
14	14	BAILEY	9557	0	-6952	0	0	0	0	0	0	-1397	77
15	15	BAILEY	9557	0	-6952	0	0	0	0	0	0	-1397	77
16	16	BAILEY	9557	0	-6952	0	0	0	0	0	0	-1397	77
17	17	BAILEY	9557	0	-6952	0	0	0	0	0	0	-1397	77
18	18	BAILEY	9557	0	-6952	0	0	0	0	0	0	-1397	77
19	19	BAILEY	9557	0	-6952	0	0	0	0	0	0	-1397	77
20	20	BAILEY	9557	0	-6952	0	0	0	0	0	0	-1397	77
21	21	BAILEY	9557	0	-6952	0	0	0	0	0	0	-1397	77
22	22	BAILEY	9557	0	-6952	0	0	0	0	0	0	-1397	77
23	23	BAILEY	9557	0	-6952	0	0	0	0	0	0	-1397	77
24	24	BAILEY	9557	0	-6952	0	0	0	0	0	0	-1397	77
25	25	BAILEY	9557	0	-6952	0	0	0	0	0	0	-1397	77
26	26	BAILEY	9557	0	-6952	0	0	0	0	0	0	-1397	77
27	27	BAILEY	9557	0	-6952	0	0	0	0	0	0	-1397	77
28	28	BAILEY	9557	0	-6952	0	0	0	0	0	0	-1397	77
29	29	BAILEY	9557	0	-6952	0	0	0	0	0	0	-1397	77
30	30	BAILEY	9557	0	-6952	0	0	0	0	0	0	-1397	77
31	31	BAILEY	9557	0	-6952	0	0	0	0	0	0	-1397	77
32	32	BAILEY	9557	0	-6952	0	0	0	0	0	0	-1397	77
33	33	BAILEY	9557	0	-6952	0	0	0	0	0	0	-1397	77
34	34	BAILEY	9557	0	-6952	0	0	0	0	0	0	-1397	77
35	35	BAILEY	9557	0	-6952	0	0	0	0	0	0	-1397	77
36	36	BAILEY	9557	0	-6952	0	0	0	0	0	0	-1397	77
37	37	BAILEY	9557	0	-6952	0	0	0	0	0	0	-1397	77
38	38	BAILEY	9557	0	-6952	0	0	0	0	0	0	-1397	77
39	39	BAILEY	9557	0	-6952	0	0	0	0	0	0	-1397	77
40	40	BAILEY	9557	0	-6952	0	0	0	0	0	0	-1397	77
41	41	BAILEY	9557	0	-6952	0	0	0	0	0	0	-1397	77
42	42	BAILEY	9557	0	-6952	0	0	0	0	0	0	-1397	77
43	43	BAILEY	9557	0	-6952	0	0	0	0	0	0	-1397	77
44	44	BAILEY	9557	0	-6952	0	0	0	0	0	0	-1397	77
45	45	BAILEY	9557	0	-6952	0	0	0	0	0	0	-1397	77
46	46	BAILEY	9557	0	-6952	0	0	0	0	0	0	-1397	77
47	47	BAILEY	9557	0	-6952	0	0	0	0	0	0	-1397	77
48	48	BAILEY	9557	0	-6952	0	0	0	0	0	0	-1397	77
49	49	BAILEY	9557	0	-6952	0	0	0	0	0	0	-1397	77
50	50	BAILEY	9557	0	-6952	0	0	0	0	0	0	-1397	77
51	51	BAILEY	9557	0	-6952	0	0	0	0	0	0	-1397	77
52	52	BAILEY	9557	0	-6952	0	0	0	0	0	0	-1397	77
53	53	BAILEY	9557	0	-6952	0	0	0	0	0	0	-1397	77
54	54	BAILEY	9557	0	-6952	0	0	0	0	0	0	-1397	77
55	55	BAILEY	9557	0	-6952	0	0	0	0	0	0	-1397	77
56	56	BAILEY	9557	0	-6952	0	0	0	0	0	0	-1397	77
57	57	BAILEY	9557	0	-6952	0	0	0	0	0	0	-1397	77
58	58	BAILEY	9557	0	-6952	0	0	0	0	0	0	-1397	77
59	59	BAILEY	9557	0	-6952	0	0	0	0	0	0	-1397	77
60	60	BAILEY	9557	0	-6952	0	0	0	0	0	0	-1397	77
61	61	BAILEY	9557	0	-6952	0	0	0	0	0	0	-1397	77
62	62	BAILEY	9557	0	-6952	0	0	0	0	0	0	-1397	77
63	63	BAILEY	9557	0	-6952	0	0	0	0	0	0	-1397	77
64	64	BAILEY	9557	0	-6952	0	0	0	0	0	0	-1397	77
65	65	BAILEY	9557	0	-6952	0	0	0	0	0	0	-1397	77
66	66	BAILEY	9557	0	-6952	0	0	0	0	0	0	-1397	77
67	67	BAILEY	9557	0	-6952	0	0	0	0	0	0	-1397	77
68	68	BAILEY	9557	0	-6952	0	0	0	0	0	0	-1397	77
69	69	BAILEY	9557	0	-6952	0	0	0	0	0	0	-1397	77
70	70	BAILEY	9557	0	-6952	0	0	0	0	0	0	-1397	77
71	71	BAILEY	9557	0	-6952	0	0	0	0	0	0	-1397	77
72	72	BAILEY	9557	0	-6952	0	0	0	0	0	0	-1397	77
73	73	BAILEY	9557	0	-6952	0	0	0	0	0	0	-1397	77
74	74	BAILEY	9557	0	-6952	0	0	0	0	0	0	-1397	77
75	75	BAILEY	9557	0	-6952	0	0	0	0	0	0	-1397	77
76	76	BAILEY	9557	0	-6952	0	0	0	0	0	0	-1397	77
77	77	BAILEY	9557	0	-6952	0	0	0	0	0	0	-1397	77
78	78	BAILEY	9557	0	-6952	0	0	0	0	0	0	-1397	77
79	79	BAILEY	9557	0	-6952	0	0	0	0	0	0	-1397	77
80	80	BAILEY	9557	0	-6952	0	0	0	0	0	0	-1397	77
81	81	BAILEY	9557	0	-6952	0	0	0	0	0	0	-1397	77
82	82	BAILEY	9557	0	-6952	0	0	0	0	0	0	-1397	77
83	83	BAILEY	9557	0	-6952	0	0	0	0	0	0	-1397	77
84	84	BAILEY	9557	0	-6952	0	0	0	0	0	0	-1397	77
85	85	BAILEY	9557	0	-6952	0	0	0	0	0	0	-1397	77
86	86	BAILEY	9557	0	-6952	0	0	0	0	0	0	-1397	77
87	87	BAILEY	9557	0	-6952	0	0	0	0	0	0	-1397	77
88	88	BAILEY	9557	0	-6952	0	0	0	0	0	0	-1397	77
89	89	BAILEY	9557	0	-6952	0	0	0	0	0	0	-1397	77
90	90	BAILEY	9557	0	-6952	0	0	0	0	0	0	-1397	77
91	91	BAILEY	9557	0	-6952	0	0	0	0	0	0	-1397	77
92	92	BAILEY	9557	0	-6952	0	0	0	0	0	0	-1397	77
93	93	BAILEY	9557	0	-6952	0	0	0	0	0	0	-1397	77
94	94	BAILEY	9557	0	-6952	0	0	0	0	0	0	-1397	77
95	95	BAILEY	9557	0	-6952	0	0	0	0	0	0	-1397	77
96	96	BAILEY	9557	0	-6952	0	0	0	0	0	0	-1397	77
97	97	BAILEY	9557	0	-6952	0	0	0	0	0	0	-1397	77
98	98	BAILEY	9557	0	-6952	0	0	0	0	0	0	-1397	77
99	99	BAILEY	9557	0	-6952	0	0	0	0	0	0	-1397	77
100	100	BAILEY	9557	0	-6952	0	0	0	0	0	0	-1397	77

SOURCE: ANNUAL FINANCIAL REPORT (F-50) 1972-73, PAGE 4, LINE 35. (% are percents of Total Annual Expenditures, Table 22)

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	2%
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

DISTRICT	NO.	NAME	GENERAL FUND	FEDERAL	SPECIAL EDUCATION FUND	DAY CARE	VOC. ED.	COOP. ED.	DEPT. EXT.	BLDG. & STIC FUND	OTHER FUNDS	ALL FUNDS
			OPERATING	FEDERAL	OPERATING		FUND	FUND	FUND			TOTAL
3	1	ALLEGY	29732		26723	3		3	2			29735
4	2	ALBANY	17109		13226	3		3	2			17112
5	3	BRUNY	42862		43039	9	5754	3	2			42865
6	4	BRUNY	17211		17211	3		3	2			17214
11	5	BRUNY	3441		3441	3		3	2			3444
12	6	BRUNY	3441		3441	3		3	2			3444
13	7	BRUNY	3441		3441	3		3	2			3444
14	8	BRUNY	3441		3441	3		3	2			3444
15	9	BRUNY	3441		3441	3		3	2			3444
16	10	BRUNY	3441		3441	3		3	2			3444
17	11	BRUNY	3441		3441	3		3	2			3444
18	12	BRUNY	3441		3441	3		3	2			3444
19	13	BRUNY	3441		3441	3		3	2			3444
20	14	BRUNY	3441		3441	3		3	2			3444
21	15	BRUNY	3441		3441	3		3	2			3444
22	16	BRUNY	3441		3441	3		3	2			3444
23	17	BRUNY	3441		3441	3		3	2			3444
24	18	BRUNY	3441		3441	3		3	2			3444
25	19	BRUNY	3441		3441	3		3	2			3444
26	20	BRUNY	3441		3441	3		3	2			3444
27	21	BRUNY	3441		3441	3		3	2			3444
28	22	BRUNY	3441		3441	3		3	2			3444
29	23	BRUNY	3441		3441	3		3	2			3444
30	24	BRUNY	3441		3441	3		3	2			3444
31	25	BRUNY	3441		3441	3		3	2			3444
32	26	BRUNY	3441		3441	3		3	2			3444
33	27	BRUNY	3441		3441	3		3	2			3444
34	28	BRUNY	3441		3441	3		3	2			3444
35	29	BRUNY	3441		3441	3		3	2			3444
36	30	BRUNY	3441		3441	3		3	2			3444
37	31	BRUNY	3441		3441	3		3	2			3444
38	32	BRUNY	3441		3441	3		3	2			3444
39	33	BRUNY	3441		3441	3		3	2			3444
40	34	BRUNY	3441		3441	3		3	2			3444
41	35	BRUNY	3441		3441	3		3	2			3444
42	36	BRUNY	3441		3441	3		3	2			3444
43	37	BRUNY	3441		3441	3		3	2			3444
44	38	BRUNY	3441		3441	3		3	2			3444
45	39	BRUNY	3441		3441	3		3	2			3444
46	40	BRUNY	3441		3441	3		3	2			3444
47	41	BRUNY	3441		3441	3		3	2			3444
48	42	BRUNY	3441		3441	3		3	2			3444
49	43	BRUNY	3441		3441	3		3	2			3444
50	44	BRUNY	3441		3441	3		3	2			3444
51	45	BRUNY	3441		3441	3		3	2			3444
52	46	BRUNY	3441		3441	3		3	2			3444
53	47	BRUNY	3441		3441	3		3	2			3444
54	48	BRUNY	3441		3441	3		3	2			3444
55	49	BRUNY	3441		3441	3		3	2			3444
56	50	BRUNY	3441		3441	3		3	2			3444
57	51	BRUNY	3441		3441	3		3	2			3444
58	52	BRUNY	3441		3441	3		3	2			3444
59	53	BRUNY	3441		3441	3		3	2			3444
60	54	BRUNY	3441		3441	3		3	2			3444
61	55	BRUNY	3441		3441	3		3	2			3444
62	56	BRUNY	3441		3441	3		3	2			3444
63	57	BRUNY	3441		3441	3		3	2			3444
64	58	BRUNY	3441		3441	3		3	2			3444
65	59	BRUNY	3441		3441	3		3	2			3444
66	60	BRUNY	3441		3441	3		3	2			3444
67	61	BRUNY	3441		3441	3		3	2			3444
68	62	BRUNY	3441		3441	3		3	2			3444
69	63	BRUNY	3441		3441	3		3	2			3444
70	64	BRUNY	3441		3441	3		3	2			3444
71	65	BRUNY	3441		3441	3		3	2			3444
72	66	BRUNY	3441		3441	3		3	2			3444
73	67	BRUNY	3441		3441	3		3	2			3444
74	68	BRUNY	3441		3441	3		3	2			3444
75	69	BRUNY	3441		3441	3		3	2			3444
76	70	BRUNY	3441		3441	3		3	2			3444
77	71	BRUNY	3441		3441	3		3	2			3444
78	72	BRUNY	3441		3441	3		3	2			3444
79	73	BRUNY	3441		3441	3		3	2			3444
80	74	BRUNY	3441		3441	3		3	2			3444
81	75	BRUNY	3441		3441	3		3	2			3444
82	76	BRUNY	3441		3441	3		3	2			3444
83	77	BRUNY	3441		3441	3		3	2			3444
84	78	BRUNY	3441		3441	3		3	2			3444
85	79	BRUNY	3441		3441	3		3	2			3444
86	80	BRUNY	3441		3441	3		3	2			3444
87	81	BRUNY	3441		3441	3		3	2			3444
88	82	BRUNY	3441		3441	3		3	2			3444
89	83	BRUNY	3441		3441	3		3	2			3444
90	84	BRUNY	3441		3441	3		3	2			3444

SOURCE: ANNUAL FINANCIAL REPORT, 1984-85. (AS are percentages of Total Revenues, All Sources, Table 15.)

TABLE 10
REVENUES: State Sources

DISTRICT	NO.	NAME	GENERAL FUND	OPERATING	FEDERAL	SPECIAL EDUCATION FUND	DAY CARE	UCC. ED. FUND	COOP. ED. FUND	DEPT. RET. FUND	BLDG. & STN. FUND	OTHER FUNDS	ALL FUNDS	%	RANK
1	ALLEGH	35441		99282	0					229795			128441	29	36.5
2	ALLEGH	69741		150341	51623								406509	50	47.5
3	ARMY	109955		81492	12148								43253	14	10.5
4	ARMY	120955		81492	12148								43253	14	10.5
5	BERRY	120955		81492	12148								795235	30	33
6	BERRY	120955		81492	12148								9585	9	58.5
7	BERRY	120955		81492	12148								232336	23	23
8	BERRY	120955		81492	12148								232336	23	23
9	BERRY	120955		81492	12148								232336	23	23
10	BERRY	120955		81492	12148								232336	23	23
11	BERRY	120955		81492	12148								232336	23	23
12	BERRY	120955		81492	12148								232336	23	23
13	BERRY	120955		81492	12148								232336	23	23
14	BERRY	120955		81492	12148								232336	23	23
15	BERRY	120955		81492	12148								232336	23	23
16	BERRY	120955		81492	12148								232336	23	23
17	BERRY	120955		81492	12148								232336	23	23
18	BERRY	120955		81492	12148								232336	23	23
19	BERRY	120955		81492	12148								232336	23	23
20	BERRY	120955		81492	12148								232336	23	23
21	BERRY	120955		81492	12148								232336	23	23
22	BERRY	120955		81492	12148								232336	23	23
23	BERRY	120955		81492	12148								232336	23	23
24	BERRY	120955		81492	12148								232336	23	23
25	BERRY	120955		81492	12148								232336	23	23
26	BERRY	120955		81492	12148								232336	23	23
27	BERRY	120955		81492	12148								232336	23	23
28	BERRY	120955		81492	12148								232336	23	23
29	BERRY	120955		81492	12148								232336	23	23
30	BERRY	120955		81492	12148								232336	23	23
31	BERRY	120955		81492	12148								232336	23	23
32	BERRY	120955		81492	12148								232336	23	23
33	BERRY	120955		81492	12148								232336	23	23
34	BERRY	120955		81492	12148								232336	23	23
35	BERRY	120955		81492	12148								232336	23	23
36	BERRY	120955		81492	12148								232336	23	23
37	BERRY	120955		81492	12148								232336	23	23
38	BERRY	120955		81492	12148								232336	23	23
39	BERRY	120955		81492	12148								232336	23	23
40	BERRY	120955		81492	12148								232336	23	23
41	BERRY	120955		81492	12148								232336	23	23
42	BERRY	120955		81492	12148								232336	23	23
43	BERRY	120955		81492	12148								232336	23	23
44	BERRY	120955		81492	12148								232336	23	23
45	BERRY	120955		81492	12148								232336	23	23
46	BERRY	120955		81492	12148								232336	23	23
47	BERRY	120955		81492	12148								232336	23	23
48	BERRY	120955		81492	12148								232336	23	23
49	BERRY	120955		81492	12148								232336	23	23
50	BERRY	120955		81492	12148								232336	23	23
51	BERRY	120955		81492	12148								232336	23	23
52	BERRY	120955		81492	12148								232336	23	23
53	BERRY	120955		81492	12148								232336	23	23
54	BERRY	120955		81492	12148								232336	23	23
55	BERRY	120955		81492	12148								232336	23	23
56	BERRY	120955		81492	12148								232336	23	23
57	BERRY	120955		81492	12148								232336	23	23
58	BERRY	120955		81492	12148								232336	23	23
59	BERRY	120955		81492	12148								232336	23	23
60	BERRY	120955		81492	12148								232336	23	23
61	BERRY	120955		81492	12148								232336	23	23
62	BERRY	120955		81492	12148								232336	23	23
63	BERRY	120955		81492	12148								232336	23	23
64	BERRY	120955		81492	12148								232336	23	23
65	BERRY	120955		81492	12148								232336	23	23
66	BERRY	120955		81492	12148								232336	23	23
67	BERRY	120955		81492	12148								232336	23	23
68	BERRY	120955		81492	12148								232336	23	23
69	BERRY	120955		81492	12148								232336	23	23
70	BERRY	120955		81492	12148								232336	23	23
71	BERRY	120955		81492	12148								232336	23	23
72	BERRY	120955		81492	12148								232336	23	23
73	BERRY	120955		81492	12148								232336	23	23
74	BERRY	120955		81492	12148								232336	23	23
75	BERRY	120955		81492	12148								232336	23	23
76	BERRY	120955		81492	12148								232336	23	23
77	BERRY	120955		81492	12148								232336	23	23
78	BERRY	120955		81492	12148								232336	23	23
79	BERRY	120955		81492	12148								232336	23	23
80	BERRY	120955		81492	12148								232336	23	23
81	BERRY	120955		81492	12148								232336	23	23
82	BERRY	120955		81492	12148								232336	23	23
83	BERRY	120955		81492	12148								232336	23	23
84	BERRY	120955		81492	12148								232336	23	23
85	BERRY	120955		81492	12148								232336	23	23
86	BERRY	120955		81492	12148								232336	23	23
87	BERRY	120955		81492	12148								232336	23	23
88	BERRY	120955		81492	12148								232336	23	23
89	BERRY	120955		81492	12148								232336	23	23
90	BERRY	120955		81492	12148								232336	23	23
91	BERRY	120955		81492	12148								232336	23	23
92	BERRY	120955		81492	12148								232336	23	23
93	BERRY	120955		81492	12148								232336	23	23
94	BERRY	120955		81492	12148								232336	23	23
95	BERRY	120955		81492	12148								232336	23	23
96	BERRY	120955		81492	12148								232336	23	23
97	BERRY	120955		81492	12148								232336	23	23
98	BERRY	120955		81492	12148								232336	23	23
99	BERRY	120955		81492	12148								232336	23	23
100	BERRY	120955		81492	12148								232336	23	23

SOURCE: ANNUAL FINANCIAL REPORT, 1972-73, Table 15. (66 are percents of Total Revenues, All Sources, Table 15.)

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
50	WADSWH	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	WENOW	0	3270	0	0	0	0	0	0	0	3270	2	9.5
59	MONTCL	32373	0	0	0	0	0	0	0	0	32373	3	8
62	NEWAGO	0	0	0	0	27339	0	0	0	0	27339	41	1
64	OCEANA	141	65024	0	0	0	0	0	491592	0	65165	28	3
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	1	15
80	VANBUR	0	867812	0	0	0	0	0	0	0	867812	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. (%s are percents of Total Revenues, All Sources, Table 15.)

TABLE 12

REVENUES: Elementary and Secondary School Act (Federal)

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	RANK
1	ALBEN	0	12024	0	0	0	0	0	0	12024	1
2	ALBEN	0	16036	0	0	0	0	0	0	16036	2
3	ALBEN	0	39499	0	0	0	0	0	0	39499	3
4	BERN	0	51593	0	0	0	0	0	0	51593	4
5	BERN	0	16742	0	0	0	0	0	0	16742	5
6	CALUN	0	16742	0	0	0	0	0	0	16742	6
7	CALUN	141	71753	71753	0	0	0	0	0	71753	7
8	CALUN	0	6217	0	0	0	0	0	0	6217	8
9	CALUN	4999	74438	27233	85763	0	0	0	0	112211	9
10	CALUN	9666	0	0	0	0	0	0	0	9666	10
11	CLINTN	0	9859	0	0	0	0	0	0	9859	11
12	CLINTN	0	12868	0	0	0	0	0	0	12868	12
13	CLINTN	0	11362	0	0	0	0	0	0	11362	13
14	CLINTN	0	0	0	0	0	0	0	0	0	14
15	CLINTN	9922	41772	76147	0	0	0	0	0	75147	15
16	CLINTN	0	1412	0	0	0	0	0	0	1412	16
17	CLINTN	0	14802	39222	0	0	0	0	0	9902	17
18	CLINTN	0	1895	0	0	0	0	0	0	1895	18
19	CLINTN	0	2851	0	0	0	0	0	0	2851	19
20	CLINTN	0	17192	0	0	0	0	0	0	17192	20
21	CLINTN	0	140525	72344	0	0	0	0	0	213469	21
22	CLINTN	3432	6546	0	0	0	0	0	0	37898	22
23	CLINTN	141	13248	0	0	0	0	0	0	13389	23
24	CLINTN	0	12662	59496	0	0	0	0	0	72158	24
25	CLINTN	141	6433	0	0	0	0	0	0	72158	25
26	CLINTN	2881	0	0	0	0	0	0	0	2881	26
27	CLINTN	0	998	0	0	0	0	0	0	998	27
28	CLINTN	0	969	0	0	0	0	0	0	969	28
29	CLINTN	0	18227	0	0	0	0	0	0	18227	29
30	CLINTN	0	396498	0	0	0	0	0	0	396498	30
31	CLINTN	0	44638	0	0	0	0	0	0	44638	31
32	CLINTN	0	9725	0	0	0	0	0	0	9725	32
33	CLINTN	1732	0	0	0	0	0	0	0	1732	33
34	CLINTN	0	1289	0	0	0	0	0	0	1289	34
35	CLINTN	0	13025	0	0	0	0	0	0	13025	35
36	CLINTN	0	14063	0	0	0	0	0	0	14063	36
37	CLINTN	0	16379	0	0	0	0	0	0	16379	37
38	CLINTN	0	7211	0	0	0	0	0	0	7211	38
39	CLINTN	0	0	0	0	0	0	0	0	0	39
40	CLINTN	0	0	0	0	0	0	0	0	0	40
41	CLINTN	0	0	0	0	0	0	0	0	0	41
42	CLINTN	0	0	0	0	0	0	0	0	0	42
43	CLINTN	0	0	0	0	0	0	0	0	0	43
44	CLINTN	0	0	0	0	0	0	0	0	0	44
45	CLINTN	0	0	0	0	0	0	0	0	0	45
46	CLINTN	0	0	0	0	0	0	0	0	0	46
47	CLINTN	0	0	0	0	0	0	0	0	0	47
48	CLINTN	0	0	0	0	0	0	0	0	0	48
49	CLINTN	0	0	0	0	0	0	0	0	0	49
50	CLINTN	0	0	0	0	0	0	0	0	0	50
51	CLINTN	0	0	0	0	0	0	0	0	0	51
52	CLINTN	0	0	0	0	0	0	0	0	0	52
53	CLINTN	0	0	0	0	0	0	0	0	0	53
54	CLINTN	0	0	0	0	0	0	0	0	0	54
55	CLINTN	0	0	0	0	0	0	0	0	0	55
56	CLINTN	0	0	0	0	0	0	0	0	0	56
57	CLINTN	0	0	0	0	0	0	0	0	0	57
58	CLINTN	0	0	0	0	0	0	0	0	0	58
59	CLINTN	0	0	0	0	0	0	0	0	0	59
60	CLINTN	0	0	0	0	0	0	0	0	0	60
61	CLINTN	0	0	0	0	0	0	0	0	0	61
62	CLINTN	0	0	0	0	0	0	0	0	0	62
63	CLINTN	0	0	0	0	0	0	0	0	0	63
64	CLINTN	0	0	0	0	0	0	0	0	0	64
65	CLINTN	0	0	0	0	0	0	0	0	0	65
66	CLINTN	0	0	0	0	0	0	0	0	0	66
67	CLINTN	0	0	0	0	0	0	0	0	0	67
68	CLINTN	0	0	0	0	0	0	0	0	0	68
69	CLINTN	0	0	0	0	0	0	0	0	0	69
70	CLINTN	0	0	0	0	0	0	0	0	0	70
71	CLINTN	0	0	0	0	0	0	0	0	0	71
72	CLINTN	0	0	0	0	0	0	0	0	0	72
73	CLINTN	0	0	0	0	0	0	0	0	0	73
74	CLINTN	0	0	0	0	0	0	0	0	0	74
75	CLINTN	0	0	0	0	0	0	0	0	0	75
76	CLINTN	0	0	0	0	0	0	0	0	0	76
77	CLINTN	0	0	0	0	0	0	0	0	0	77
78	CLINTN	0	0	0	0	0	0	0	0	0	78
79	CLINTN	0	0	0	0	0	0	0	0	0	79
80	CLINTN	0	0	0	0	0	0	0	0	0	80
81	CLINTN	0	0	0	0	0	0	0	0	0	81
82	CLINTN	0	0	0	0	0	0	0	0	0	82
83	CLINTN	0	0	0	0	0	0	0	0	0	83

SOURCE: ANNUAL FINANCIAL REPORT (FORM 35-48741), 1972-73, PAGE 3, LINE 37, (As are percentages of Total Revenues, All Sources, Table 15.)

TABLE 13

REVENUES: Direct Federal Sources

DISTRICT NO.	NAME	GENERAL FUND OPERATING	FEDERAL	SPECIAL EDUCATION FUND OPERATING	DAY CARE	VOC. ED. FUND	COOP. ED. FUND	DEPT. RET. FUND	BLDG. & SITE FUND	OTHER FUNDS	ALL FUNDS TOTAL	% - RANK
4	ALBANY	0	0	0	0	2	2	0	0	0	9059	9
6	BARRY	0	6692	9534	0	0	0	0	0	0	1524	10
7	BELLEVILLE	0	1118	0	0	2	2	0	0	0	271613	20.5
11	BRYAN	0	0	0	0	0	0	0	0	0	97873	8
12	BRYAN	0	4892	2716	0	0	0	0	0	97873	4	
13	CALHOUN	9845	0	2358	0	215153	0	0	0	0	1887755	14.5
14	CALHOUN	0	0	0	0	0	0	0	0	0	32633	1
15	CHRYSLER	12695	5556	3821	0	51228	0	0	0	3878	1	
16	CHRYSLER	0	4336	0	0	0	0	0	0	0	3978	39.5
17	EUP	213	5846	966	0	0	0	0	0	0	4587	8
18	CLARE	930	0	0	0	0	0	0	0	0	5113	6
19	CLINTON	2348	0	0	0	0	0	0	0	0	5233	13
21	DELTA	3421	218	11684	0	0	0	0	24	0	1357	6
22	DICK	9194	4169	0	0	0	0	0	0	0	13533	3
23	ELTON	0	35532	0	0	0	0	0	0	0	35532	4
25	GREENE	1472	0	0	0	0	0	0	0	0	14172	0
27	GREENE	0	0	0	0	27820	0	0	0	0	27820	7
28	HARRIS	895	0	0	0	0	0	0	0	0	8954	1
29	HARRIS	0	0	32982	0	0	34500	0	0	0	67482	11
30	PRATT	0	534	0	0	0	9849	0	0	2862	18449	7
31	KILLS	0	0	28665	0	0	2592	0	0	0	28665	3
32	KURON	0	0	0	0	0	0	0	0	0	26655	29
33	INGHAM	23320	0	0	0	0	0	0	0	0	23320	1
34	IONIA	11894	0	0	0	0	0	0	0	0	23800	1
35	IONIA	0	9815	115	11866	0	0	0	0	0	23746	1
36	JACKSON	0	28279	49621	12990	0	0	0	0	0	19698	9
39	KENOSHA	13761	0	0	0	4253	0	0	0	0	138761	4
41	KENOSHA	141	97642	0	0	82159	0	0	0	0	51332	7
43	LEWIS	546	1249	0	0	0	0	0	0	0	108174	4
49	LEWIS	0	8665	19125	0	0	0	0	0	18880	18880	3
50	JACKSON	0	0	0	0	0	0	0	0	0	58271	8
51	KEOSAUQUO	0	0	1160	0	0	0	0	0	0	0	0
54	KEOSAUQUO	314	0	0	0	0	0	0	0	0	11609	2
56	MIDLAND	0	28938	0	0	0	0	0	0	0	344	0
59	MONTICELLO	13271	0	3887	0	0	26735	0	0	0	28938	15
61	MUSKOGEE	0	8974	0	0	454	0	0	0	0	1158	34
62	NEWARK	2	3882	0	2885	0	0	0	0	50232	6	
63	COON	7733	53332	0	0	65946	0	0	0	0	7733	3
72	ST. CLAIR	13262	11502	0	0	0	0	0	14	0	119456	7
73	ST. CLAIR	0	0	175916	0	0	0	0	0	0	213355	5
75	ST. CLAIR	1195	0	0	0	0	43706	0	0	56224	11	
76	ST. CLAIR	0	0	0	0	0	0	0	0	0	119456	15
78	WABASH	0	375	0	0	0	0	0	0	0	213355	8
80	WABASH	0	0	1248	0	0	0	0	0	0	184278	1
81	WABASH	0	5237	0	0	0	2566	0	0	0	119456	1
82	WABASH	0	0	0	0	0	0	0	0	0	383	0
83	WABASH	47129	0	0	0	945	0	0	0	0	5237	9
84	WABASH	0	0	0	0	0	0	0	0	0	5237	10
85	WABASH	0	0	0	0	0	0	0	0	0	5237	10
86	WABASH	0	0	0	0	0	0	0	0	0	5237	10
87	WABASH	0	0	0	0	0	0	0	0	0	5237	10
88	WABASH	0	0	0	0	0	0	0	0	0	5237	10
89	WABASH	0	0	0	0	0	0	0	0	0	5237	10
90	WABASH	0	0	0	0	0	0	0	0	0	5237	10
91	WABASH	0	0	0	0	0	0	0	0	0	5237	10
92	WABASH	0	0	0	0	0	0	0	0	0	5237	10
93	WABASH	0	0	0	0	0	0	0	0	0	5237	10
94	WABASH	0	0	0	0	0	0	0	0	0	5237	10
95	WABASH	0	0	0	0	0	0	0	0	0	5237	10
96	WABASH	0	0	0	0	0	0	0	0	0	5237	10
97	WABASH	0	0	0	0	0	0	0	0	0	5237	10
98	WABASH	0	0	0	0	0	0	0	0	0	5237	10
99	WABASH	0	0	0	0	0	0	0	0	0	5237	10
100	WABASH	0	0	0	0	0	0	0	0	0	5237	10
101	WABASH	0	0	0	0	0	0	0	0	0	5237	10
102	WABASH	0	0	0	0	0	0	0	0	0	5237	10
103	WABASH	0	0	0	0	0	0	0	0	0	5237	10
104	WABASH	0	0	0	0	0	0	0	0	0	5237	10
105	WABASH	0	0	0	0	0	0	0	0	0	5237	10
106	WABASH	0	0	0	0	0	0	0	0	0	5237	10
107	WABASH	0	0	0	0	0	0	0	0	0	5237	10
108	WABASH	0	0	0	0	0	0	0	0	0	5237	10
109	WABASH	0	0	0	0	0	0	0	0	0	5237	10
110	WABASH	0	0	0	0	0	0	0	0	0	5237	10
111	WABASH	0	0	0	0	0	0	0	0	0	5237	10
112	WABASH	0	0	0	0	0	0	0	0	0	5237	10
113	WABASH	0	0	0	0	0	0	0	0	0	5237	10
114	WABASH	0	0	0	0	0	0	0	0	0	5237	10
115	WABASH	0	0	0	0	0	0	0	0	0	5237	10
116	WABASH	0	0	0	0	0	0	0	0	0	5237	10
117	WABASH	0	0	0	0	0	0	0	0	0	5237	10
118	WABASH	0	0	0	0	0	0	0	0	0	5237	10
119	WABASH	0	0	0	0	0	0	0	0	0	5237	10
120	WABASH	0	0	0	0	0	0	0	0	0	5237	10
121	WABASH	0	0	0	0	0	0	0	0	0	5237	10
122	WABASH	0	0	0	0	0	0	0	0	0	5237	10
123	WABASH	0	0	0	0	0	0	0	0	0	5237	10
124	WABASH	0	0	0	0	0	0	0	0	0	5237	10
125	WABASH	0	0	0	0	0	0	0	0	0	5237	10
126	WABASH	0	0	0	0	0	0	0	0	0	5237	10
127	WABASH	0	0	0	0	0	0	0	0	0	5237	10
128	WABASH	0	0	0	0	0	0	0	0	0	5237	10
129	WABASH	0	0	0	0	0	0	0	0	0	5237	10
130	WABASH	0	0	0	0	0	0	0	0	0	5237	10
131	WABASH	0	0	0	0	0	0	0	0	0	5237	10
132	WABASH	0	0	0	0	0	0	0	0	0	5237	10
133	WABASH	0	0	0	0	0	0	0	0	0	5237	10
134	WABASH	0	0	0	0	0	0	0	0	0	5237	10
135	WABASH	0	0	0	0	0	0	0	0	0	5237	10
136	WABASH	0	0	0	0	0	0	0	0	0	5237	10
137	WABASH	0	0	0	0	0	0	0	0	0	5237	10
138	WABASH	0	0	0	0	0	0	0	0	0	5237	10
139	WABASH	0	0	0	0	0	0	0	0	0	5237	10
140	WABASH	0	0	0	0	0	0	0	0	0	5237	10
141	WABASH	0	0	0	0	0	0	0	0	0	5237	10
142	WABASH	0	0	0	0	0	0	0	0	0	5237	10
143	WABASH	0	0	0	0	0	0	0	0	0	5237	10
144	WABASH	0	0	0	0	0	0	0	0	0	5237	10
145	WABASH	0	0	0	0	0	0	0	0	0	5237	10
146	WABASH	0	0	0	0	0	0	0	0	0	5237	10
147	WABASH	0	0	0	0	0	0	0	0	0	5237	10
148	WABASH	0	0	0	0	0	0	0	0	0	5237	10
149	WABASH	0	0	0	0	0	0	0	0	0	5237	10
150	WABASH	0	0	0	0	0	0	0	0	0	5237	10
151	WABASH	0	0	0	0	0	0	0	0	0	5237	10
152	WABASH	0	0	0	0	0	0	0	0	0	5237	10
153	WABASH	0	0	0	0	0	0	0	0	0	5237	10
154	WABASH	0	0	0	0	0	0	0	0	0	5237	10
155	WABASH	0	0	0	0	0	0	0	0	0	5237	10
156	WABASH	0	0	0	0	0	0	0	0	0	5237	10
157	WABASH	0	0	0	0	0	0	0	0	0	5237	10
158	WABASH	0	0	0	0	0	0	0	0	0	5237	10
159	WABASH	0	0	0	0	0	0	0	0	0	5237	10
160	WABASH	0	0	0	0	0	0	0	0	0	5237	10
161	WABASH	0	0	0	0	0	0	0	0	0	5237	10
162	WABASH	0	0	0	0	0	0	0	0	0	5237	10
163	WABASH	0	0	0	0	0	0	0	0	0	5237	10
164	WABASH	0	0	0	0	0	0	0	0	0	5237	10
165	WABASH	0	0	0	0	0	0	0	0	0	5237	10
166	WABASH	0	0	0	0	0	0	0	0	0	5237	10
167	WABASH	0	0	0	0							

TABLE 14
REVENUES: Gifts and Bequests

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	%
3	ALLEGH	0	276	0	0	0	0	0	0	0	276	0
4	ALPENA	0	0	0	0	0	0	0	0	0	0	0
8	BARRY	0	0	0	0	0	0	70000	0	0	70000	7
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	INDHAM	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	0	0	5118	0
39	K200	2209	0	0	0	0	0	0	11	0	2220	0
41	KENT	12751	0	283234	0	0	0	0	0	0	215985	3
46	LENWEE	752	0	6099	0	0	0	0	0	0	6851	0
47	LIVNG	0	0	0	0	0	0	0	0	0	0	0
51	MNSTEE	0	0	0	0	0	0	0	0	5000	5000	1
53	MASON	0	0	5	0	0	0	0	0	0	5	0
58	MONROE	0	0	0	0	0	0	0	0	0	0	0
59	MONTC	16	127	4445	0	0	0	0	9276	0	9297	0
62	NEWAGO	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	SAGNAH	574	0	4985	0	0	0	0	0	308	336	0
74	ST. CL.	0	0	0	4500	0	0	0	0	0	4500	1
75	ST. JO.	0	0	1226	0	0	0	0	0	0	1226	0
78	SHIMAS	0	0	322	250	0	0	0	0	0	572	0

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

TABLE 16
TRANSFERS: Total Payments and Net Transfers

NO.	DISTRICT	NAME	GENERAL FUND OPERATING	FEDERAL	SPECIAL EXEMPTION FUND OPERATING	SIX CASE	WCT. ED. FUND	WCT. ED. FUND	CHPT. RET. FUND	BLDG & STRE. FUND	OTHER FUND	ALL FUNDS TOTAL	RANK
3	1	ALLEN	6877	1292	35755	5	2	2	30744	0	2	38990	45
4	2	ALLEN	11727	1292	12415	1410	2	2	2	2	2	27525	52
5	3	BERRY	2558	602	2327	124	2	2	2	2	2	27525	53
6	4	BERRY	2558	602	2327	124	2	2	2	2	2	27525	54
7	5	BERRY	2558	602	2327	124	2	2	2	2	2	27525	55
8	6	BERRY	2558	602	2327	124	2	2	2	2	2	27525	56
9	7	BERRY	2558	602	2327	124	2	2	2	2	2	27525	57
10	8	BERRY	2558	602	2327	124	2	2	2	2	2	27525	58
11	9	BERRY	2558	602	2327	124	2	2	2	2	2	27525	59
12	10	BERRY	2558	602	2327	124	2	2	2	2	2	27525	60
13	11	BERRY	2558	602	2327	124	2	2	2	2	2	27525	61
14	12	BERRY	2558	602	2327	124	2	2	2	2	2	27525	62
15	13	BERRY	2558	602	2327	124	2	2	2	2	2	27525	63
16	14	BERRY	2558	602	2327	124	2	2	2	2	2	27525	64
17	15	BERRY	2558	602	2327	124	2	2	2	2	2	27525	65
18	16	BERRY	2558	602	2327	124	2	2	2	2	2	27525	66
19	17	BERRY	2558	602	2327	124	2	2	2	2	2	27525	67
20	18	BERRY	2558	602	2327	124	2	2	2	2	2	27525	68
21	19	BERRY	2558	602	2327	124	2	2	2	2	2	27525	69
22	20	BERRY	2558	602	2327	124	2	2	2	2	2	27525	70
23	21	BERRY	2558	602	2327	124	2	2	2	2	2	27525	71
24	22	BERRY	2558	602	2327	124	2	2	2	2	2	27525	72
25	23	BERRY	2558	602	2327	124	2	2	2	2	2	27525	73
26	24	BERRY	2558	602	2327	124	2	2	2	2	2	27525	74
27	25	BERRY	2558	602	2327	124	2	2	2	2	2	27525	75
28	26	BERRY	2558	602	2327	124	2	2	2	2	2	27525	76
29	27	BERRY	2558	602	2327	124	2	2	2	2	2	27525	77
30	28	BERRY	2558	602	2327	124	2	2	2	2	2	27525	78
31	29	BERRY	2558	602	2327	124	2	2	2	2	2	27525	79
32	30	BERRY	2558	602	2327	124	2	2	2	2	2	27525	80
33	31	BERRY	2558	602	2327	124	2	2	2	2	2	27525	81
34	32	BERRY	2558	602	2327	124	2	2	2	2	2	27525	82
35	33	BERRY	2558	602	2327	124	2	2	2	2	2	27525	83
36	34	BERRY	2558	602	2327	124	2	2	2	2	2	27525	84
37	35	BERRY	2558	602	2327	124	2	2	2	2	2	27525	85
38	36	BERRY	2558	602	2327	124	2	2	2	2	2	27525	86
39	37	BERRY	2558	602	2327	124	2	2	2	2	2	27525	87
40	38	BERRY	2558	602	2327	124	2	2	2	2	2	27525	88
41	39	BERRY	2558	602	2327	124	2	2	2	2	2	27525	89
42	40	BERRY	2558	602	2327	124	2	2	2	2	2	27525	90
43	41	BERRY	2558	602	2327	124	2	2	2	2	2	27525	91
44	42	BERRY	2558	602	2327	124	2	2	2	2	2	27525	92
45	43	BERRY	2558	602	2327	124	2	2	2	2	2	27525	93
46	44	BERRY	2558	602	2327	124	2	2	2	2	2	27525	94
47	45	BERRY	2558	602	2327	124	2	2	2	2	2	27525	95
48	46	BERRY	2558	602	2327	124	2	2	2	2	2	27525	96
49	47	BERRY	2558	602	2327	124	2	2	2	2	2	27525	97
50	48	BERRY	2558	602	2327	124	2	2	2	2	2	27525	98
51	49	BERRY	2558	602	2327	124	2	2	2	2	2	27525	99
52	50	BERRY	2558	602	2327	124	2	2	2	2	2	27525	100
53	51	BERRY	2558	602	2327	124	2	2	2	2	2	27525	101
54	52	BERRY	2558	602	2327	124	2	2	2	2	2	27525	102
55	53	BERRY	2558	602	2327	124	2	2	2	2	2	27525	103
56	54	BERRY	2558	602	2327	124	2	2	2	2	2	27525	104
57	55	BERRY	2558	602	2327	124	2	2	2	2	2	27525	105
58	56	BERRY	2558	602	2327	124	2	2	2	2	2	27525	106
59	57	BERRY	2558	602	2327	124	2	2	2	2	2	27525	107
60	58	BERRY	2558	602	2327	124	2	2	2	2	2	27525	108
61	59	BERRY	2558	602	2327	124	2	2	2	2	2	27525	109
62	60	BERRY	2558	602	2327	124	2	2	2	2	2	27525	110
63	61	BERRY	2558	602	2327	124	2	2	2	2	2	27525	111
64	62	BERRY	2558	602	2327	124	2	2	2	2	2	27525	112
65	63	BERRY	2558	602	2327	124	2	2	2	2	2	27525	113
66	64	BERRY	2558	602	2327	124	2	2	2	2	2	27525	114
67	65	BERRY	2558	602	2327	124	2	2	2	2	2	27525	115
68	66	BERRY	2558	602	2327	124	2	2	2	2	2	27525	116
69	67	BERRY	2558	602	2327	124	2	2	2	2	2	27525	117
70	68	BERRY	2558	602	2327	124	2	2	2	2	2	27525	118
71	69	BERRY	2558	602	2327	124	2	2	2	2	2	27525	119
72	70	BERRY	2558	602	2327	124	2	2	2	2	2	27525	120
73	71	BERRY	2558	602	2327	124	2	2	2	2	2	27525	121
74	72	BERRY	2558	602	2327	124	2	2	2	2	2	27525	122
75	73	BERRY	2558	602	2327	124	2	2	2	2	2	27525	123
76	74	BERRY	2558	602	2327	124	2	2	2	2	2	27525	124
77	75	BERRY	2558	602	2327	124	2	2	2	2	2	27525	125
78	76	BERRY	2558	602	2327	124	2	2	2	2	2	27525	126
79	77	BERRY	2558	602	2327	124	2	2	2	2	2	27525	127
80	78	BERRY	2558	602	2327	124	2	2	2	2	2	27525	128
81	79	BERRY	2558	602	2327	124	2	2	2	2	2	27525	129
82	80	BERRY	2558	602	2327	124	2	2	2	2	2	27525	130
83	81	BERRY	2558	602	2327	124	2	2	2	2	2	27525	131
84	82	BERRY	2558	602	2327	124	2	2	2	2	2	27525	132
85	83	BERRY	2558	602	2327	124	2	2	2	2	2	27525	133
86	84	BERRY	2558	602	2327	124	2	2	2	2	2	27525	134
87	85	BERRY	2558	602	2327	124	2	2	2	2	2	27525	135
88	86	BERRY	2558	602	2327	124	2	2	2	2	2	27525	136
89	87	BERRY	2558	602	2327	124	2	2	2	2	2	27525	137
90	88	BERRY	2558	602	2327	124	2	2	2	2	2	27525	138
91	89	BERRY	2558	602	2327	124	2	2	2	2	2	27525	139
92	90	BERRY	2558	602	2327	124	2	2	2	2	2	27525	140
93	91	BERRY	2558	602	2327	124	2	2	2	2	2	27525	141
94	92	BERRY	2558	602	2327	124	2	2	2	2	2	27525	142
95	93	BERRY	2558	602	2327	124	2	2	2	2	2	27525	143
96	94	BERRY	2558	602	2327	124	2	2	2	2	2	27525	144
97	95	BERRY	2558	602	2327	124	2	2	2	2	2	27525	145
98	96	BERRY	2558	602	2327	124	2	2	2	2	2	27525	146
99	97	BERRY	2558	602	2327	124	2	2	2	2	2	27525	147
100	98	BERRY	2558	602	2327	124	2	2	2	2	2	27525	148
101	99	BERRY	2558	602	2327	124	2	2	2	2	2	27525	149
102	100	BERRY	2558	602	2327	124	2	2	2	2	2	27525	150

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.		COOP. ED.		DEPT RET.		BLDG & SITE FUND		OTHER FUNDS		ALL FUNDS		RANK
		OPERATING	FEDERAL	OPERATING	DAY CARE	FUND	FUND	FUND	FUND	FUND	FUND	FUND	FUND	FUND	FUND	TOTAL	%	
9	BAY	2		2		27594		2		2		2		2		28584	1	25
12	BRANCH	2		2		16857		2		2		2		2		16857	1	22
21	DELTA	2		2		5822		2		2		2		2		5822	3	16.5
23	GENSLER	327382		28912		75584		2		2		2		78727		1851131	28	1
26	CLARK	983		491893	112415			2		2		2		2		983	12	2
27	CLARK	21986		2832		2		2		2		2		2		47818	3	16.5
28	CLARK	14667		14667		2		2		2		2		2		14667	3	16.5
30	CLARK	14667		14667		2		2		2		2		2		14667	3	16.5
31	CLARK	14667		14667		2		2		2		2		2		14667	3	16.5
32	CLARK	14667		14667		2		2		2		2		2		14667	3	16.5
33	CLARK	14667		14667		2		2		2		2		2		14667	3	16.5
34	CLARK	14667		14667		2		2		2		2		2		14667	3	16.5
35	CLARK	14667		14667		2		2		2		2		2		14667	3	16.5
36	CLARK	14667		14667		2		2		2		2		2		14667	3	16.5
37	CLARK	14667		14667		2		2		2		2		2		14667	3	16.5
38	CLARK	14667		14667		2		2		2		2		2		14667	3	16.5
39	CLARK	14667		14667		2		2		2		2		2		14667	3	16.5
40	CLARK	14667		14667		2		2		2		2		2		14667	3	16.5
41	CLARK	14667		14667		2		2		2		2		2		14667	3	16.5
42	CLARK	14667		14667		2		2		2		2		2		14667	3	16.5
43	CLARK	14667		14667		2		2		2		2		2		14667	3	16.5
44	CLARK	14667		14667		2		2		2		2		2		14667	3	16.5
45	CLARK	14667		14667		2		2		2		2		2		14667	3	16.5
46	CLARK	14667		14667		2		2		2		2		2		14667	3	16.5
47	CLARK	14667		14667		2		2		2		2		2		14667	3	16.5
48	CLARK	14667		14667		2		2		2		2		2		14667	3	16.5
49	CLARK	14667		14667		2		2		2		2		2		14667	3	16.5
50	CLARK	14667		14667		2		2		2		2		2		14667	3	16.5
51	CLARK	14667		14667		2		2		2		2		2		14667	3	16.5
52	CLARK	14667		14667		2		2		2		2		2		14667	3	16.5
53	CLARK	14667		14667		2		2		2		2		2		14667	3	16.5
54	CLARK	14667		14667		2		2		2		2		2		14667	3	16.5
55	CLARK	14667		14667		2		2		2		2		2		14667	3	16.5
56	CLARK	14667		14667		2		2		2		2		2		14667	3	16.5
57	CLARK	14667		14667		2		2		2		2		2		14667	3	16.5
58	CLARK	14667		14667		2		2		2		2		2		14667	3	16.5
59	CLARK	14667		14667		2		2		2		2		2		14667	3	16.5
60	CLARK	14667		14667		2		2		2		2		2		14667	3	16.5
61	CLARK	14667		14667		2		2		2		2		2		14667	3	16.5
62	CLARK	14667		14667		2		2		2		2		2		14667	3	16.5
63	CLARK	14667		14667		2		2		2		2		2		14667	3	16.5
64	CLARK	14667		14667		2		2		2		2		2		14667	3	16.5
65	CLARK	14667		14667		2		2		2		2		2		14667	3	16.5
66	CLARK	14667		14667		2		2		2		2		2		14667	3	16.5
67	CLARK	14667		14667		2		2		2		2		2		14667	3	16.5
68	CLARK	14667		14667		2		2		2		2		2		14667	3	16.5
69	CLARK	14667		14667		2		2		2		2		2		14667	3	16.5
70	CLARK	14667		14667		2		2		2		2		2		14667	3	16.5
71	CLARK	14667		14667		2		2		2		2		2		14667	3	16.5
72	CLARK	14667		14667		2		2		2		2		2		14667	3	16.5
73	CLARK	14667		14667		2		2		2		2		2		14667	3	16.5
74	CLARK	14667		14667		2		2		2		2		2		14667	3	16.5
75	CLARK	14667		14667		2		2		2		2		2		14667	3	16.5
76	CLARK	14667		14667		2		2		2		2		2		14667	3	16.5
77	CLARK	14667		14667		2		2		2		2		2		14667	3	16.5
78	CLARK	14667		14667		2		2		2		2		2		14667	3	16.5
79	CLARK	14667		14667		2		2		2		2		2		14667	3	16.5
80	CLARK	14667		14667		2		2		2		2		2		14667	3	16.5
81	CLARK	14667		14667		2		2		2		2		2		14667	3	16.5
82	CLARK	14667		14667		2		2		2		2		2		14667	3	16.5
83	CLARK	14667		14667		2		2		2		2		2		14667	3	16.5
84	CLARK	14667		14667		2		2		2		2		2		14667	3	16.5
85	CLARK	14667		14667		2		2		2		2		2		14667	3	16.5
86	CLARK	14667		14667		2		2		2		2		2		14667	3	16.5
87	CLARK	14667		14667		2		2		2		2		2		14667	3	16.5
88	CLARK	14667		14667		2		2		2		2		2		14667	3	16.5
89	CLARK	14667		14667		2		2		2		2		2		14667	3	16.5
90	CLARK	14667		14667		2		2		2		2		2		14667	3	16.5
91	CLARK	14667		14667		2		2		2		2		2		14667	3	16.5
92	CLARK	14667		14667		2		2		2		2		2		14667	3	16.5
93	CLARK	14667		14667		2		2		2		2		2		14667	3	16.5
94	CLARK	14667		14667		2		2		2		2		2		14667	3	16.5
95	CLARK	14667		14667		2		2		2		2		2		14667	3	16.5
96	CLARK	14667		14667		2		2		2		2		2		14667	3	16.5
97	CLARK	14667		14667		2		2		2		2		2		14667	3	16.5
98	CLARK	14667		14667		2		2		2		2		2		14667	3	16.5
99	CLARK	14667		14667		2		2		2		2		2		14667	3	16.5
100	CLARK	14667		14667		2		2		2		2		2		14667	3	16.5

SOURCE: ANNUAL FINANCIAL REPORT (FORM DS-4074), 1972-73, PAGE 5, LINE 2. (% are percents of Total Annual Expenditures, Table 24.)

TABLE 18
EXPENDITURES: Instruction (General Curriculum)

NO.	DISTRICT	GENERAL FUND	SPECIAL EDUCATION FUND	YOC. ED. FUND	COOP. ED. FUND	DEPT. RET. FUND	BLDG & SITE FUND	OTHER FUNDS	ALL FUNDS
		OPERATING	OPERATING						TOTAL
9	BARRY	2	11274	4692	2	0	0	0	11278
10	BERRY	2	11274	4692	2	0	0	0	11278
11	BERRY	2	2642	0	2	0	0	0	2642
12	BERRY	2	2642	0	2	0	0	0	2642
13	BERRY	7884	0	0	0	0	0	0	7884
14	BERRY	0	0	338	0	0	0	0	338
15	BERRY	0	0	0	0	0	0	0	0
16	BERRY	0	0	0	0	0	0	0	0
17	BERRY	0	0	0	0	0	0	0	0
18	BERRY	0	0	0	0	0	0	0	0
19	BERRY	0	0	0	0	0	0	0	0
20	BERRY	0	0	0	0	0	0	0	0
21	BERRY	0	0	0	0	0	0	0	0
22	BERRY	0	0	0	0	0	0	0	0
23	BERRY	0	0	0	0	0	0	0	0
24	BERRY	0	0	0	0	0	0	0	0
25	BERRY	0	0	0	0	0	0	0	0
26	BERRY	0	0	0	0	0	0	0	0
27	BERRY	0	0	0	0	0	0	0	0
28	BERRY	0	0	0	0	0	0	0	0
29	BERRY	0	0	0	0	0	0	0	0
30	BERRY	0	0	0	0	0	0	0	0
31	BERRY	0	0	0	0	0	0	0	0
32	BERRY	0	0	0	0	0	0	0	0
33	BERRY	0	0	0	0	0	0	0	0
34	BERRY	0	0	0	0	0	0	0	0
35	BERRY	0	0	0	0	0	0	0	0
36	BERRY	0	0	0	0	0	0	0	0
37	BERRY	0	0	0	0	0	0	0	0
38	BERRY	0	0	0	0	0	0	0	0
39	BERRY	0	0	0	0	0	0	0	0
40	BERRY	0	0	0	0	0	0	0	0
41	BERRY	0	0	0	0	0	0	0	0
42	BERRY	0	0	0	0	0	0	0	0
43	BERRY	0	0	0	0	0	0	0	0
44	BERRY	0	0	0	0	0	0	0	0
45	BERRY	0	0	0	0	0	0	0	0
46	BERRY	0	0	0	0	0	0	0	0
47	BERRY	0	0	0	0	0	0	0	0
48	BERRY	0	0	0	0	0	0	0	0
49	BERRY	0	0	0	0	0	0	0	0
50	BERRY	0	0	0	0	0	0	0	0
51	BERRY	0	0	0	0	0	0	0	0
52	BERRY	0	0	0	0	0	0	0	0
53	BERRY	0	0	0	0	0	0	0	0
54	BERRY	0	0	0	0	0	0	0	0
55	BERRY	0	0	0	0	0	0	0	0
56	BERRY	0	0	0	0	0	0	0	0
57	BERRY	0	0	0	0	0	0	0	0
58	BERRY	0	0	0	0	0	0	0	0
59	BERRY	0	0	0	0	0	0	0	0
60	BERRY	0	0	0	0	0	0	0	0
61	BERRY	0	0	0	0	0	0	0	0
62	BERRY	0	0	0	0	0	0	0	0
63	BERRY	0	0	0	0	0	0	0	0
64	BERRY	0	0	0	0	0	0	0	0
65	BERRY	0	0	0	0	0	0	0	0
66	BERRY	0	0	0	0	0	0	0	0
67	BERRY	0	0	0	0	0	0	0	0
68	BERRY	0	0	0	0	0	0	0	0
69	BERRY	0	0	0	0	0	0	0	0
70	BERRY	0	0	0	0	0	0	0	0
71	BERRY	0	0	0	0	0	0	0	0
72	BERRY	0	0	0	0	0	0	0	0
73	BERRY	0	0	0	0	0	0	0	0
74	BERRY	0	0	0	0	0	0	0	0
75	BERRY	0	0	0	0	0	0	0	0
76	BERRY	0	0	0	0	0	0	0	0
77	BERRY	0	0	0	0	0	0	0	0
78	BERRY	0	0	0	0	0	0	0	0
79	BERRY	0	0	0	0	0	0	0	0
80	BERRY	0	0	0	0	0	0	0	0
81	BERRY	0	0	0	0	0	0	0	0
82	BERRY	0	0	0	0	0	0	0	0
83	BERRY	0	0	0	0	0	0	0	0
84	BERRY	0	0	0	0	0	0	0	0
85	BERRY	0	0	0	0	0	0	0	0
86	BERRY	0	0	0	0	0	0	0	0
87	BERRY	0	0	0	0	0	0	0	0
88	BERRY	0	0	0	0	0	0	0	0
89	BERRY	0	0	0	0	0	0	0	0
90	BERRY	0	0	0	0	0	0	0	0
91	BERRY	0	0	0	0	0	0	0	0
92	BERRY	0	0	0	0	0	0	0	0
93	BERRY	0	0	0	0	0	0	0	0
94	BERRY	0	0	0	0	0	0	0	0
95	BERRY	0	0	0	0	0	0	0	0
96	BERRY	0	0	0	0	0	0	0	0
97	BERRY	0	0	0	0	0	0	0	0
98	BERRY	0	0	0	0	0	0	0	0
99	BERRY	0	0	0	0	0	0	0	0
100	BERRY	0	0	0	0	0	0	0	0

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

TABLE 19
EXPENDITURES: Instruction (Direct Sciences)

NO.	DISTRICT	GENERAL FUND	SPECIAL EDUCATION FUND	YOC. ED. FUND	COOP. ED. FUND	DEPT. RET. FUND	BLDG & SITE FUND	OTHER FUNDS	ALL FUNDS
		OPERATING	OPERATING						TOTAL
3	ALLEN	2	36822	0	2	0	0	0	36822
9	BAV	2	39499	0	2	0	0	0	39499
33	LOU	672	0	4626	0	0	0	0	4626
34	LOU	0	0	0	0	0	0	0	0
76	SINAC	0	0	0	0	0	0	0	0
77	SINAC	0	0	0	0	0	0	0	0
78	SINAC	0	0	0	0	0	0	0	0
79	SINAC	0	0	0	0	0	0	0	0
80	SINAC	0	0	0	0	0	0	0	0
81	SINAC	0	0	0	0	0	0	0	0
82	SINAC	0	0	0	0	0	0	0	0
83	SINAC	0	0	0	0	0	0	0	0
84	SINAC	0	0	0	0	0	0	0	0
85	SINAC	0	0	0	0	0	0	0	0
86	SINAC	0	0	0	0	0	0	0	0
87	SINAC	0	0	0	0	0	0	0	0
88	SINAC	0	0	0	0	0	0	0	0
89	SINAC	0	0	0	0	0	0	0	0
90	SINAC	0	0	0	0	0	0	0	0
91	SINAC	0	0	0	0	0	0	0	0
92	SINAC	0	0	0	0	0	0	0	0
93	SINAC	0	0	0	0	0	0	0	0
94	SINAC	0	0	0	0	0	0	0	0
95	SINAC	0	0	0	0	0	0	0	0
96	SINAC	0	0	0	0	0	0	0	0
97	SINAC	0	0	0	0	0	0	0	0
98	SINAC	0	0	0	0	0	0	0	0
99	SINAC	0	0	0	0	0	0	0	0
100	SINAC	0	0	0	0	0	0	0	0

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

TABLE 20
EXPENDITURES: Instruction (Business and Commerce)

DISTRICT		GENERAL FUND		SPECIAL EDUCATION FUND		YOC. ED.		COOP. ED.		DEPT. RET.		BLDG & SITE		OTHER FUNDS		ALL FUNDS	
NO.	NAME	OPERATING	FEDERAL	OPERATING	DAY CARE	FUND	FUND	FUND	FUND	FUND	FUND	FUND	FUND	FUND	FUND	TOTAL	TOTAL
33	INGAN	0	0	0	0	0	111794	0	0	0	0	0	0	0	0	111794	3
42	INGAN	212	0	0	0	0	0	3196	0	0	0	0	0	0	0	3196	2
43	INGAN	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	INGAN	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	INGAN	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	INGAN	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	INGAN	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	INGAN	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
49	INGAN	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
50	INGAN	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
51	INGAN	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
52	INGAN	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
53	INGAN	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
54	INGAN	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
55	INGAN	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
56	INGAN	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
57	INGAN	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
58	INGAN	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
59	INGAN	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
60	INGAN	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
61	INGAN	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
62	INGAN	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
63	INGAN	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
64	INGAN	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
65	INGAN	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
66	INGAN	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
67	INGAN	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
68	INGAN	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
69	INGAN	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
70	INGAN	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
71	INGAN	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
72	INGAN	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
73	INGAN	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
74	INGAN	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
75	INGAN	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
76	INGAN	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
77	INGAN	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
78	INGAN	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
79	INGAN	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
80	INGAN	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
81	INGAN	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
82	INGAN	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
83	INGAN	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
84	INGAN	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
85	INGAN	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
86	INGAN	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
87	INGAN	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
88	INGAN	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
89	INGAN	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
90	INGAN	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
91	INGAN	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
92	INGAN	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
93	INGAN	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
94	INGAN	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
95	INGAN	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
96	INGAN	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
97	INGAN	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
98	INGAN	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
99	INGAN	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
100	INGAN	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
SOURCE: ANNUAL FINANCIAL REPORT (33-347243), 1972-73, PAGE 5, LINE 5. (See above comments of Total Annual Expenditures, Table 2.)																	

TABLE 21
EXPENDITURES: Instruction (Vocational Education)

NO.	DISTRICT NAME	GENERAL FUND		SPECIAL EDUCATION FUND		V.V. ED. FUND	VOC. ED. FUND	DEPT. RET. FUND	BLDG & SITE FUND	OTHER FUNDS	ALL FUNDS	
		OPERATING	FEDERAL	OPERATING	DAY CARE						TOTAL	RANK
9	RAY	2				3122	2	2	2		3122	0 25.5
11	BERN	45647		2	2	1722	2	2	2		45647	4 14.5
12	DELTA	117		2	2	1722	2	2	2		1722	1 23.5
13	DELTA	14233		2	2	4435	2	2	2		14233	3 32
14	DELTA	6630		2	2	275577	2	2	2		6630	15 5
17	DELTA	33453		2	2	1724	2	2	2		33453	28 2
21	DELTA	33453		2	2	1724	2	2	2		33453	10 8.5
22	DELTA	2530		2	2	1724	2	2	2		2530	11 23.5
23	DELTA	33453		2	2	1724	2	2	2		33453	7 12.5
27	DELTA	33453		2	2	1724	2	2	2		33453	4 14.5
28	DELTA	33453		2	2	1724	2	2	2		33453	0 25.5
31	DELTA	33453		2	2	1724	2	2	2		33453	7 11
32	DELTA	33453		2	2	1724	2	2	2		33453	2 10
33	DELTA	33453		2	2	1724	2	2	2		33453	2 10
34	DELTA	33453		2	2	1724	2	2	2		33453	2 10
35	DELTA	33453		2	2	1724	2	2	2		33453	2 10
36	DELTA	33453		2	2	1724	2	2	2		33453	2 10
37	DELTA	33453		2	2	1724	2	2	2		33453	2 10
38	DELTA	33453		2	2	1724	2	2	2		33453	2 10
39	DELTA	33453		2	2	1724	2	2	2		33453	2 10
40	DELTA	33453		2	2	1724	2	2	2		33453	2 10
41	DELTA	33453		2	2	1724	2	2	2		33453	2 10
42	DELTA	33453		2	2	1724	2	2	2		33453	2 10
43	DELTA	33453		2	2	1724	2	2	2		33453	2 10
44	DELTA	33453		2	2	1724	2	2	2		33453	2 10
45	DELTA	33453		2	2	1724	2	2	2		33453	2 10
46	DELTA	33453		2	2	1724	2	2	2		33453	2 10
47	DELTA	33453		2	2	1724	2	2	2		33453	2 10
48	DELTA	33453		2	2	1724	2	2	2		33453	2 10
49	DELTA	33453		2	2	1724	2	2	2		33453	2 10
50	DELTA	33453		2	2	1724	2	2	2		33453	2 10
51	DELTA	33453		2	2	1724	2	2	2		33453	2 10
52	DELTA	33453		2	2	1724	2	2	2		33453	2 10
53	DELTA	33453		2	2	1724	2	2	2		33453	2 10
54	DELTA	33453		2	2	1724	2	2	2		33453	2 10
55	DELTA	33453		2	2	1724	2	2	2		33453	2 10
56	DELTA	33453		2	2	1724	2	2	2		33453	2 10
57	DELTA	33453		2	2	1724	2	2	2		33453	2 10
58	DELTA	33453		2	2	1724	2	2	2		33453	2 10
59	DELTA	33453		2	2	1724	2	2	2		33453	2 10
60	DELTA	33453		2	2	1724	2	2	2		33453	2 10
61	DELTA	33453		2	2	1724	2	2	2		33453	2 10
62	DELTA	33453		2	2	1724	2	2	2		33453	2 10
63	DELTA	33453		2	2	1724	2	2	2		33453	2 10
64	DELTA	33453		2	2	1724	2	2	2		33453	2 10
65	DELTA	33453		2	2	1724	2	2	2		33453	2 10
66	DELTA	33453		2	2	1724	2	2	2		33453	2 10
67	DELTA	33453		2	2	1724	2	2	2		33453	2 10
68	DELTA	33453		2	2	1724	2	2	2		33453	2 10
69	DELTA	33453		2	2	1724	2	2	2		33453	2 10
70	DELTA	33453		2	2	1724	2	2	2		33453	2 10
71	DELTA	33453		2	2	1724	2	2	2		33453	2 10
72	DELTA	33453		2	2	1724	2	2	2		33453	2 10
73	DELTA	33453		2	2	1724	2	2	2		33453	2 10
74	DELTA	33453		2	2	1724	2	2	2		33453	2 10
75	DELTA	33453		2	2	1724	2	2	2		33453	2 10
76	DELTA	33453		2	2	1724	2	2	2		33453	2 10
77	DELTA	33453		2	2	1724	2	2	2		33453	2 10
78	DELTA	33453		2	2	1724	2	2	2		33453	2 10
79	DELTA	33453		2	2	1724	2	2	2		33453	2 10
80	DELTA	33453		2	2	1724	2	2	2		33453	2 10
81	DELTA	33453		2	2	1724	2	2	2		33453	2 10
82	DELTA	33453		2	2	1724	2	2	2		33453	2 10
83	DELTA	33453		2	2	1724	2	2	2		33453	2 10
84	DELTA	33453		2	2	1724	2	2	2		33453	2 10
85	DELTA	33453		2	2	1724	2	2	2		33453	2 10
86	DELTA	33453		2	2	1724	2	2	2		33453	2 10
87	DELTA	33453		2	2	1724	2	2	2		33453	2 10
88	DELTA	33453		2	2	1724	2	2	2		33453	2 10
89	DELTA	33453		2	2	1724	2	2	2		33453	2 10
90	DELTA	33453		2	2	1724	2	2	2		33453	2 10
91	DELTA	33453		2	2	1724	2	2	2		33453	2 10
92	DELTA	33453		2	2	1724	2	2	2		33453	2 10
93	DELTA	33453		2	2	1724	2	2	2		33453	2 10
94	DELTA	33453		2	2	1724	2	2	2		33453	2 10
95	DELTA	33453		2	2	1724	2	2	2		33453	2 10
96	DELTA	33453		2	2	1724	2	2	2		33453	2 10
97	DELTA	33453		2	2	1724	2	2	2		33453	2 10
98	DELTA	33453		2	2	1724	2	2	2		33453	2 10
99	DELTA	33453		2	2	1724	2	2	2		33453	2 10
100	DELTA	33453		2	2	1724	2	2	2		33453	2 10

SOURCE: ANNUAL FINANCIAL REPORT (FISCAL YEAR 1972-73), PAGE 5, LINE 6. (% are percents of Total Annual Expenditures, Table 42.)

TABLE 22
EXPENDITURES: Instruction (Other Non-Academic)

NO.	DISTRICT NAME	GENERAL FUND		SPECIAL EDUCATION FUND		VOC. ED. FUND	COOP. ED. FUND	DEPT. RET. FUND	BLDG & SITE FUND	OTHER FUNDS	ALL FUNDS	
		OPERATING	FEDERAL	OPERATING	DAY CARE						TOTAL	RANK
9	RAY	36257	0	1953	3234	2	2	2	2		49842	2
11	BERN	117		218	218	2	2	2	2		36257	3
12	DELTA	412		218	218	2	2	2	2		1485	0
13	DELTA	26372		1846	1846	2	2	2	2		1485	2
14	DELTA	18708		18708	18708	2	2	2	2		34659	3
17	DELTA	332		2	2	2	2	2	2		17498	2
21	DELTA	164		2	2	2	2	2	2		17498	3
22	DELTA	164		2	2	2	2	2	2		2342	3
23	DELTA	164		2	2	2	2	2	2		18266	2
27	DELTA	164		2	2	2	2	2	2		18266	2
28	DELTA	164		2	2	2	2	2	2		18266	2
31	DELTA	164		2	2	2	2	2	2		18266	2
32	DELTA	164		2	2	2	2	2	2		18266	2
33	DELTA	164		2	2	2	2	2	2		18266	2
34	DELTA	164		2	2	2	2	2	2		18266	2
35	DELTA	164		2	2	2	2	2	2		18266	2
36	DELTA	164		2	2	2	2	2	2		18266	2
37	DELTA	164		2	2	2	2	2	2		18266	2
38	DELTA	164		2	2	2	2	2	2		18266	2
39	DELTA	164		2	2	2	2	2	2		18266	2
40	DELTA	164		2	2	2	2	2	2		18266	2
41	DELTA	164		2	2	2	2	2	2		18266	2
42	DELTA	164		2	2	2	2	2	2		18266	2
43	DELTA	164		2	2	2	2	2	2		18266	2
44	DELTA	164		2	2	2	2	2	2		18266	2
45	DELTA	164		2	2	2	2	2	2		18266	2
46	DELTA	164		2	2	2	2	2	2		18266	2
47	DELTA	164		2	2	2	2	2	2		18266	2
48	DELTA	164		2	2	2	2	2	2		18266	2
49	DELTA	164		2	2	2	2	2	2		18266	2
50	DELTA	164		2	2	2	2	2	2		18266	2
51	DELTA	164		2	2	2	2	2	2		18266	2
52	DELTA	164		2	2	2	2	2	2		18266	2
53	DELTA	164		2	2	2	2	2	2		18266	2
54	DELTA	164		2	2	2	2	2	2		18266	2
55	DELTA	164		2	2	2	2	2	2		18266	2
56	DELTA	164		2	2	2	2	2	2		18266	2
57	DELTA	164		2	2	2	2	2	2		18266	2
58	DELTA	164		2	2	2	2	2	2		18266	2
59	DELTA	164		2	2	2	2	2	2		18266	2

SOURCE: ANNUAL FINANCIAL REPORT (FORM 35-4873), PAGE 55, LINE 7. (% are percents of Total Annual Expenditures, Table 12.)

TABLE 23
EXPENDITURES: Instruction (Pupil Support Services)

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	OPERATING	DAY CARE						TOTAL	% BANK
3	ALLEGH	12185	15761	0	0	0	0	0	0	0	41746	74
4	ALPENA	12137	19779	41736	0	0	0	0	0	0	66893	45
5	ARMSTRONG	12137	14776	0	0	35	0	0	0	0	41832	45
6	BARREN	0	0	12333	0	0	0	0	0	0	12333	9
7	BELLEVILLE	0	0	0	0	16012	0	0	0	0	16012	1
8	BELLEVILLE	47468	33113	46567	0	0	0	0	0	0	124138	30
9	BELLEVILLE	0	0	0	0	0	0	0	0	0	0	0
10	BELLEVILLE	0	0	0	0	0	0	0	0	0	0	0
11	BELLEVILLE	0	0	0	0	0	0	0	0	0	0	0
12	BELLEVILLE	0	0	0	0	0	0	0	0	0	0	0
13	BELLEVILLE	0	0	0	0	0	0	0	0	0	0	0
14	BELLEVILLE	0	0	0	0	0	0	0	0	0	0	0
15	BELLEVILLE	0	0	0	0	0	0	0	0	0	0	0
16	BELLEVILLE	0	0	0	0	0	0	0	0	0	0	0
17	BELLEVILLE	0	0	0	0	0	0	0	0	0	0	0
18	BELLEVILLE	0	0	0	0	0	0	0	0	0	0	0
19	BELLEVILLE	0	0	0	0	0	0	0	0	0	0	0
20	BELLEVILLE	0	0	0	0	0	0	0	0	0	0	0
21	BELLEVILLE	0	0	0	0	0	0	0	0	0	0	0
22	BELLEVILLE	0	0	0	0	0	0	0	0	0	0	0
23	BELLEVILLE	0	0	0	0	0	0	0	0	0	0	0
24	BELLEVILLE	0	0	0	0	0	0	0	0	0	0	0
25	BELLEVILLE	0	0	0	0	0	0	0	0	0	0	0
26	BELLEVILLE	0	0	0	0	0	0	0	0	0	0	0
27	BELLEVILLE	0	0	0	0	0	0	0	0	0	0	0
28	BELLEVILLE	0	0	0	0	0	0	0	0	0	0	0
29	BELLEVILLE	0	0	0	0	0	0	0	0	0	0	0
30	BELLEVILLE	0	0	0	0	0	0	0	0	0	0	0
31	BELLEVILLE	0	0	0	0	0	0	0	0	0	0	0
32	BELLEVILLE	0	0	0	0	0	0	0	0	0	0	0
33	BELLEVILLE	0	0	0	0	0	0	0	0	0	0	0
34	BELLEVILLE	0	0	0	0	0	0	0	0	0	0	0
35	BELLEVILLE	0	0	0	0	0	0	0	0	0	0	0
36	BELLEVILLE	0	0	0	0	0	0	0	0	0	0	0
37	BELLEVILLE	0	0	0	0	0	0	0	0	0	0	0
38	BELLEVILLE	0	0	0	0	0	0	0	0	0	0	0
39	BELLEVILLE	0	0	0	0	0	0	0	0	0	0	0
40	BELLEVILLE	0	0	0	0	0	0	0	0	0	0	0
41	BELLEVILLE	0	0	0	0	0	0	0	0	0	0	0
42	BELLEVILLE	0	0	0	0	0	0	0	0	0	0	0
43	BELLEVILLE	0	0	0	0	0	0	0	0	0	0	0
44	BELLEVILLE	0	0	0	0	0	0	0	0	0	0	0
45	BELLEVILLE	0	0	0	0	0	0	0	0	0	0	0
46	BELLEVILLE	0	0	0	0	0	0	0	0	0	0	0
47	BELLEVILLE	0	0	0	0	0	0	0	0	0	0	0
48	BELLEVILLE	0	0	0	0	0	0	0	0	0	0	0
49	BELLEVILLE	0	0	0	0	0	0	0	0	0	0	0
50	BELLEVILLE	0	0	0	0	0	0	0	0	0	0	0
51	BELLEVILLE	0	0	0	0	0	0	0	0	0	0	0
52	BELLEVILLE	0	0	0	0	0	0	0	0	0	0	0
53	BELLEVILLE	0	0	0	0	0	0	0	0	0	0	0
54	BELLEVILLE	0	0	0	0	0	0	0	0	0	0	0
55	BELLEVILLE	0	0	0	0	0	0	0	0	0	0	0
56	BELLEVILLE	0	0	0	0	0	0	0	0	0	0	0
57	BELLEVILLE	0	0	0	0	0	0	0	0	0	0	0
58	BELLEVILLE	0	0	0	0	0	0	0	0	0	0	0
59	BELLEVILLE	0	0	0	0	0	0	0	0	0	0	0
60	BELLEVILLE	0	0	0	0	0	0	0	0	0	0	0
61	BELLEVILLE	0	0	0	0	0	0	0	0	0	0	0
62	BELLEVILLE	0	0	0	0	0	0	0	0	0	0	0
63	BELLEVILLE	0	0	0	0	0	0	0	0	0	0	0
64	BELLEVILLE	0	0	0	0	0	0	0	0	0	0	0
65	BELLEVILLE	0	0	0	0	0	0	0	0	0	0	0
66	BELLEVILLE	0	0	0	0	0	0	0	0	0	0	0
67	BELLEVILLE	0	0	0	0	0	0	0	0	0	0	0
68	BELLEVILLE	0	0	0	0	0	0	0	0	0	0	0
69	BELLEVILLE	0	0	0	0	0	0	0	0	0	0	0
70	BELLEVILLE	0	0	0	0	0	0	0	0	0	0	0
71	BELLEVILLE	0	0	0	0	0	0	0	0	0	0	0
72	BELLEVILLE	0	0	0	0	0	0	0	0	0	0	0
73	BELLEVILLE	0	0	0	0	0	0	0	0	0	0	0
74	BELLEVILLE	0	0	0	0	0	0	0	0	0	0	0
75	BELLEVILLE	0	0	0	0	0	0	0	0	0	0	0
76	BELLEVILLE	0	0	0	0	0	0	0	0	0	0	0
77	BELLEVILLE	0	0	0	0	0	0	0	0	0	0	0
78	BELLEVILLE	0	0	0	0	0	0	0	0	0	0	0
79	BELLEVILLE	0	0	0	0	0	0	0	0	0	0	0
80	BELLEVILLE	0	0	0	0	0	0	0	0	0	0	0
81	BELLEVILLE	0	0	0	0	0	0	0	0	0	0	0
82	BELLEVILLE	0	0	0	0	0	0	0	0	0	0	0
83	BELLEVILLE	0	0	0	0	0	0	0	0	0	0	0
84	BELLEVILLE	0	0	0	0	0	0	0	0	0	0	0
85	BELLEVILLE	0	0	0	0	0	0	0	0	0	0	0
86	BELLEVILLE	0	0	0	0	0	0	0	0	0	0	0
87	BELLEVILLE	0	0	0	0	0	0	0	0	0	0	0
88	BELLEVILLE	0	0	0	0	0	0	0	0	0	0	0
89	BELLEVILLE	0	0	0	0	0	0	0	0	0	0	0
90	BELLEVILLE	0	0	0	0	0	0	0	0	0	0	0
91	BELLEVILLE	0	0	0	0	0	0	0	0	0	0	0
92	BELLEVILLE	0	0	0	0	0	0	0	0	0	0	0
93	BELLEVILLE	0	0	0	0	0	0	0	0	0	0	0
94	BELLEVILLE	0	0	0	0	0	0	0	0	0	0	0
95	BELLEVILLE	0	0	0	0	0	0	0	0	0	0	0
96	BELLEVILLE	0	0	0	0	0	0	0	0	0	0	0
97	BELLEVILLE	0	0	0	0	0	0	0	0	0	0	0
98	BELLEVILLE	0	0	0	0	0	0	0	0	0	0	0
99	BELLEVILLE	0	0	0	0	0	0	0	0	0	0	0
100	BELLEVILLE	0	0	0	0	0	0	0	0	0	0	0

SOURCE: ANNUAL FINANCIAL REPORT (FORM DS-4274), 1972-73, PAGE 5, LINE 8.

TABLE 25
EXPENDITURES: Instruction (Teacher Instruction Support)

DISTRICT NO.	NAME	GENERAL FUND		SPECIAL EDUCATION FUND		VOC. ED.		COOP. ED.		DEPT RET.		BLDG & SIDE FUND		OTHER FUNDS		ALL FUNDS		RANK
		OPERATING	FEDERAL	OPERATING	DAY CARE	FUND	FUND	FUND	FUND	FUND	FUND	FUND	FUND	FUND	FUND	TOTAL	%	
3	ALLEGH	0	0	0	0	138415	0	0	0	0	0	0	0	0	0	138415	45	1
9	BAV	0	0	0	0	42856	0	0	0	0	0	0	0	0	0	42856	1	24.5
10	BERRN	0	0	0	0	132894	0	0	0	0	0	0	0	0	0	132894	12	7
11	CRESOY	133778	28658	0	0	0	0	0	0	0	0	0	0	0	0	162436	19	31
21	DELTA	172	0	0	0	0	0	0	0	0	0	0	0	0	0	172	0	12
22	DICK	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	COLEB	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	COLEB	37893	0	0	0	351	0	0	0	0	0	0	0	0	0	38404	40	9
25	COLEB	5846	0	0	0	0	0	0	0	0	0	0	0	0	0	5846	0	24.5
31	COLEB	79468	0	0	0	3738	0	0	0	0	0	0	0	0	0	83206	7	10
32	MURON	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	INGHAM	79468	0	0	0	22748	0	0	0	0	0	0	0	0	0	102216	1	24.5
34	IONIA	27553	1897	0	0	155	0	0	0	0	0	0	0	0	0	29150	4933	2
35	LOSCO	75	0	0	0	0	0	0	0	0	0	0	0	0	0	75	0	16.5
36	JACKSN	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	KROON	0	0	0	0	38148	0	0	0	0	0	0	0	0	0	38148	7	10
39	KROON	0	0	0	0	58858	154	0	0	0	0	0	0	0	0	59012	2	29
41	KENT	58870	0	0	0	0	0	0	0	0	0	0	0	0	0	58870	6	12
44	LAPLER	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
50	HACOMB	450863	24618	0	0	185825	0	0	0	0	0	0	0	0	0	636688	1	24.5
51	HASTEY	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
52	MARST	11450	0	0	0	0	0	0	0	0	0	0	0	0	0	11450	15	29
53	KUONIA	34328	0	0	0	0	0	0	0	0	0	0	0	0	0	34328	2	16.5
54	MIDLAND	11450	0	0	0	0	0	0	0	0	0	0	0	0	0	11450	13	6
55	MIDLAND	11450	0	0	0	0	0	0	0	0	0	0	0	0	0	11450	13	6
56	MIDLAND	11450	0	0	0	0	0	0	0	0	0	0	0	0	0	11450	13	6
59	MONTCL	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
62	NEWAGC	12133	0	0	0	0	0	0	0	0	0	0	0	0	0	12133	1	24.5
63	OAKLYD	33934	1497	0	0	11158	515	0	0	0	0	0	0	0	0	36647	1	24.5
70	OTTAWA	7455	0	0	0	0	0	0	0	0	0	0	0	0	0	7455	2	16.5
72	SAGNAW	22444	0	0	0	0	0	0	0	0	0	0	0	0	0	22444	7	10
73	SUITAS	45129	85788	0	0	0	0	0	0	0	0	0	0	0	0	130917	1	24.5
74	SUITAS	45129	85788	0	0	0	0	0	0	0	0	0	0	0	0	130917	1	24.5

SOURCE: ANNUAL FINANCIAL REPORT (FORM JS-4874), 1972-73, PAGE 5, LINE 10. (% are percents of Total Annual Expenditures, Table 42.)

TABLE 26
EXPENDITURES: Total Instruction

NO.	DISTRICT	NAME	GENERAL FUND		SPECIAL EDUCATION FUND	FOG. ED. FUND	VOG. ED. FUND	SHEP. EST. FUND	HSG. & SITE FUND	OTHER FUNDS	ALL FUNDS	
			OPERATIVE	FEDERAL	OFFICIALS	STATE					TOTAL	RANK
1	ALLEG.		17139	1799	28434	0	0	0	0	0	28934	75
2	ALLEG.		12157	1079	4176	0	0	0	0	0	17332	1
3	ALLEG.		12157	1079	4176	0	0	0	0	0	17332	2
4	ALLEG.		12157	1079	4176	0	0	0	0	0	17332	3
5	ALLEG.		12157	1079	4176	0	0	0	0	0	17332	4
6	ALLEG.		12157	1079	4176	0	0	0	0	0	17332	5
7	ALLEG.		12157	1079	4176	0	0	0	0	0	17332	6
8	ALLEG.		12157	1079	4176	0	0	0	0	0	17332	7
9	ALLEG.		12157	1079	4176	0	0	0	0	0	17332	8
10	ALLEG.		12157	1079	4176	0	0	0	0	0	17332	9
11	ALLEG.		12157	1079	4176	0	0	0	0	0	17332	10
12	ALLEG.		12157	1079	4176	0	0	0	0	0	17332	11
13	ALLEG.		12157	1079	4176	0	0	0	0	0	17332	12
14	ALLEG.		12157	1079	4176	0	0	0	0	0	17332	13
15	ALLEG.		12157	1079	4176	0	0	0	0	0	17332	14
16	ALLEG.		12157	1079	4176	0	0	0	0	0	17332	15
17	ALLEG.		12157	1079	4176	0	0	0	0	0	17332	16
18	ALLEG.		12157	1079	4176	0	0	0	0	0	17332	17
19	ALLEG.		12157	1079	4176	0	0	0	0	0	17332	18
20	ALLEG.		12157	1079	4176	0	0	0	0	0	17332	19
21	ALLEG.		12157	1079	4176	0	0	0	0	0	17332	20
22	ALLEG.		12157	1079	4176	0	0	0	0	0	17332	21
23	ALLEG.		12157	1079	4176	0	0	0	0	0	17332	22
24	ALLEG.		12157	1079	4176	0	0	0	0	0	17332	23
25	ALLEG.		12157	1079	4176	0	0	0	0	0	17332	24
26	ALLEG.		12157	1079	4176	0	0	0	0	0	17332	25
27	ALLEG.		12157	1079	4176	0	0	0	0	0	17332	26
28	ALLEG.		12157	1079	4176	0	0	0	0	0	17332	27
29	ALLEG.		12157	1079	4176	0	0	0	0	0	17332	28
30	ALLEG.		12157	1079	4176	0	0	0	0	0	17332	29
31	ALLEG.		12157	1079	4176	0	0	0	0	0	17332	30
32	ALLEG.		12157	1079	4176	0	0	0	0	0	17332	31
33	ALLEG.		12157	1079	4176	0	0	0	0	0	17332	32
34	ALLEG.		12157	1079	4176	0	0	0	0	0	17332	33
35	ALLEG.		12157	1079	4176	0	0	0	0	0	17332	34
36	ALLEG.		12157	1079	4176	0	0	0	0	0	17332	35
37	ALLEG.		12157	1079	4176	0	0	0	0	0	17332	36
38	ALLEG.		12157	1079	4176	0	0	0	0	0	17332	37
39	ALLEG.		12157	1079	4176	0	0	0	0	0	17332	38
40	ALLEG.		12157	1079	4176	0	0	0	0	0	17332	39
41	ALLEG.		12157	1079	4176	0	0	0	0	0	17332	40
42	ALLEG.		12157	1079	4176	0	0	0	0	0	17332	41
43	ALLEG.		12157	1079	4176	0	0	0	0	0	17332	42
44	ALLEG.		12157	1079	4176	0	0	0	0	0	17332	43
45	ALLEG.		12157	1079	4176	0	0	0	0	0	17332	44
46	ALLEG.		12157	1079	4176	0	0	0	0	0	17332	45
47	ALLEG.		12157	1079	4176	0	0	0	0	0	17332	46
48	ALLEG.		12157	1079	4176	0	0	0	0	0	17332	47
49	ALLEG.		12157	1079	4176	0	0	0	0	0	17332	48
50	ALLEG.		12157	1079	4176	0	0	0	0	0	17332	49
51	ALLEG.		12157	1079	4176	0	0	0	0	0	17332	50
52	ALLEG.		12157	1079	4176	0	0	0	0	0	17332	51
53	ALLEG.		12157	1079	4176	0	0	0	0	0	17332	52
54	ALLEG.		12157	1079	4176	0	0	0	0	0	17332	53
55	ALLEG.		12157	1079	4176	0	0	0	0	0	17332	54
56	ALLEG.		12157	1079	4176	0	0	0	0	0	17332	55
57	ALLEG.		12157	1079	4176	0	0	0	0	0	17332	56
58	ALLEG.		12157	1079	4176	0	0	0	0	0	17332	57
59	ALLEG.		12157	1079	4176	0	0	0	0	0	17332	58
60	ALLEG.		12157	1079	4176	0	0	0	0	0	17332	59
61	ALLEG.		12157	1079	4176	0	0	0	0	0	17332	60
62	ALLEG.		12157	1079	4176	0	0	0	0	0	17332	61
63	ALLEG.		12157	1079	4176	0	0	0	0	0	17332	62
64	ALLEG.		12157	1079	4176	0	0	0	0	0	17332	63
65	ALLEG.		12157	1079	4176	0	0	0	0	0	17332	64
66	ALLEG.		12157	1079	4176	0	0	0	0	0	17332	65
67	ALLEG.		12157	1079	4176	0	0	0	0	0	17332	66
68	ALLEG.		12157	1079	4176	0	0	0	0	0	17332	67
69	ALLEG.		12157	1079	4176	0	0	0	0	0	17332	68
70	ALLEG.		12157	1079	4176	0	0	0	0	0	17332	69
71	ALLEG.		12157	1079	4176	0	0	0	0	0	17332	70
72	ALLEG.		12157	1079	4176	0	0	0	0	0	17332	71
73	ALLEG.		12157	1079	4176	0	0	0	0	0	17332	72
74	ALLEG.		12157	1079	4176	0	0	0	0	0	17332	73
75	ALLEG.		12157	1079	4176	0	0	0	0	0	17332	74
76	ALLEG.		12157	1079	4176	0	0	0	0	0	17332	75
77	ALLEG.		12157	1079	4176	0	0	0	0	0	17332	76
78	ALLEG.		12157	1079	4176	0	0	0	0	0	17332	77
79	ALLEG.		12157	1079	4176	0	0	0	0	0	17332	78
80	ALLEG.		12157	1079	4176	0	0	0	0	0	17332	79
81	ALLEG.		12157	1079	4176	0	0	0	0	0	17332	80
82	ALLEG.		12157	1079	4176	0	0	0	0	0	17332	81
83	ALLEG.		12157	1079	4176	0	0	0	0	0	17332	82
84	ALLEG.		12157	1079	4176	0	0	0	0	0	17332	83
85	ALLEG.		12157	1079	4176	0	0	0	0	0	17332	84
86	ALLEG.		12157	1079	4176	0	0	0	0	0	17332	85
87	ALLEG.		12157	1079	4176	0	0	0	0	0	17332	86
88	ALLEG.		12157	1079	4176	0	0	0	0	0	17332	87
89	ALLEG.		12157	1079	4176	0	0	0	0	0	17332	88
90	ALLEG.		12157	1079	4176	0	0	0	0	0	17332	89
91	ALLEG.		12157	1079	4176	0	0	0	0	0	17332	90
92	ALLEG.		12157	1079	4176	0	0	0	0	0	17332	91
93	ALLEG.		12157	1079	4176	0	0	0	0	0	17332	92
94	ALLEG.		12157	1079	4176	0	0	0	0	0	17332	93
95	ALLEG.		12157	1079	4176	0	0	0	0	0	17332	94
96	ALLEG.		12157	1079	4176	0	0	0	0	0	17332	95
97	ALLEG.		12157	1079	4176	0	0	0	0	0	17332	96
98	ALLEG.		12157	1079	4176	0	0	0	0	0	17332	97
99	ALLEG.		12157	1079	4176	0	0	0	0	0	17332	98
100	ALLEG.		12157	1079	4176	0	0	0	0	0	17332	99

SOURCE: ALLEG. INSTRUCTIONAL EXPENDITURES: Total Instruction. (Percent of Total Annual Expenditures, Table 26)

TABLE 27
EXPENDITURES: Administration (Salaries)

DISTRICT NO.	NAME	GENERAL FUND		SPECIAL EDUCATION FUND		WCC. ED. FUND	COOP. ED. FUND	DEPT. RET. FUND	BLDG. & SITE FUND	OTHER FUNDS	ALL FUNDS	
		OPERATING	FEDERAL	OPERATING	DAY CARE						TOTAL	RANK
1	ALLEN	581		2		2					583	13
2	ALLEN	581		2		2					583	20
3	ALLEN	581		2		2					583	6
4	ALLEN	581		2		2					583	44.5
5	ALLEN	581		2		2					583	10.5
6	ALLEN	581		2		2					583	7
7	ALLEN	581		2		2					583	12
8	ALLEN	581		2		2					583	35.5
9	ALLEN	581		2		2					583	3
10	ALLEN	581		2		2					583	40.5
11	ALLEN	581		2		2					583	10
12	ALLEN	581		2		2					583	28.5
13	ALLEN	581		2		2					583	12
14	ALLEN	581		2		2					583	23
15	ALLEN	581		2		2					583	8
16	ALLEN	581		2		2					583	37
17	ALLEN	581		2		2					583	37
18	ALLEN	581		2		2					583	37
19	ALLEN	581		2		2					583	37
20	ALLEN	581		2		2					583	37
21	ALLEN	581		2		2					583	37
22	ALLEN	581		2		2					583	37
23	ALLEN	581		2		2					583	37
24	ALLEN	581		2		2					583	37
25	ALLEN	581		2		2					583	37
26	ALLEN	581		2		2					583	37
27	ALLEN	581		2		2					583	37
28	ALLEN	581		2		2					583	37
29	ALLEN	581		2		2					583	37
30	ALLEN	581		2		2					583	37
31	ALLEN	581		2		2					583	37
32	ALLEN	581		2		2					583	37
33	ALLEN	581		2		2					583	37
34	ALLEN	581		2		2					583	37
35	ALLEN	581		2		2					583	37
36	ALLEN	581		2		2					583	37
37	ALLEN	581		2		2					583	37
38	ALLEN	581		2		2					583	37
39	ALLEN	581		2		2					583	37
40	ALLEN	581		2		2					583	37
41	ALLEN	581		2		2					583	37
42	ALLEN	581		2		2					583	37
43	ALLEN	581		2		2					583	37
44	ALLEN	581		2		2					583	37
45	ALLEN	581		2		2					583	37
46	ALLEN	581		2		2					583	37
47	ALLEN	581		2		2					583	37
48	ALLEN	581		2		2					583	37
49	ALLEN	581		2		2					583	37
50	ALLEN	581		2		2					583	37
51	ALLEN	581		2		2					583	37
52	ALLEN	581		2		2					583	37
53	ALLEN	581		2		2					583	37
54	ALLEN	581		2		2					583	37
55	ALLEN	581		2		2					583	37
56	ALLEN	581		2		2					583	37
57	ALLEN	581		2		2					583	37
58	ALLEN	581		2		2					583	37
59	ALLEN	581		2		2					583	37
60	ALLEN	581		2		2					583	37
61	ALLEN	581		2		2					583	37
62	ALLEN	581		2		2					583	37
63	ALLEN	581		2		2					583	37
64	ALLEN	581		2		2					583	37
65	ALLEN	581		2		2					583	37
66	ALLEN	581		2		2					583	37
67	ALLEN	581		2		2					583	37
68	ALLEN	581		2		2					583	37
69	ALLEN	581		2		2					583	37
70	ALLEN	581		2		2					583	37
71	ALLEN	581		2		2					583	37
72	ALLEN	581		2		2					583	37
73	ALLEN	581		2		2					583	37
74	ALLEN	581		2		2					583	37
75	ALLEN	581		2		2					583	37
76	ALLEN	581		2		2					583	37
77	ALLEN	581		2		2					583	37
78	ALLEN	581		2		2					583	37
79	ALLEN	581		2		2					583	37
80	ALLEN	581		2		2					583	37
81	ALLEN	581		2		2					583	37
82	ALLEN	581		2		2					583	37
83	ALLEN	581		2		2					583	37
84	ALLEN	581		2		2					583	37
85	ALLEN	581		2		2					583	37
86	ALLEN	581		2		2					583	37
87	ALLEN	581		2		2					583	37
88	ALLEN	581		2		2					583	37
89	ALLEN	581		2		2					583	37
90	ALLEN	581		2		2					583	37
91	ALLEN	581		2		2					583	37
92	ALLEN	581		2		2					583	37
93	ALLEN	581		2		2					583	37
94	ALLEN	581		2		2					583	37
95	ALLEN	581		2		2					583	37
96	ALLEN	581		2		2					583	37
97	ALLEN	581		2		2					583	37
98	ALLEN	581		2		2					583	37
99	ALLEN	581		2		2					583	37
100	ALLEN	581		2		2					583	37

SOURCE: Annual Financial Report (Form 95-48741), 1972-73, Page 5, Line 13. (% are percentages of Total Annual Expenditures, Table 22.)

TABLE 29
EXPENDITURES: Total Attendance and Child Accounting

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	%	RANK
3	ALLEGH	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	GEORGE	9283	0	0	0	0	0	0	0	0	9283	0	28
27	GODFREY	423	0	0	0	0	0	0	0	0	423	0	28
28	GRATOT	11187	2859	0	165	0	0	0	0	0	20778	2	5
29	HILLS	1244	0	0	0	0	0	0	0	0	11187	2	5
30	HURON	1721	0	0	0	0	0	0	0	0	1244	0	28
32	INGHAM	6489	0	0	0	0	0	0	0	0	1721	1	11.5
33	IONIA	6766	0	0	0	0	0	0	0	0	6489	0	28
34	JACKSON	8012	0	0	0	0	0	0	0	0	6766	2	5
35	KALAMAZOO	0	0	0	2920	0	0	0	0	0	246	0	28
36	LEWIS	3789	0	0	0	0	0	0	0	0	8012	1	11.5
37	LIVNG	6784	0	0	0	0	0	0	0	0	2920	0	28
38	MACOMB	26842	0	0	0	0	0	0	0	0	3789	0	28
39	MENOM	215	0	0	0	0	0	0	0	0	6784	1	11.5
40	MIDLAND	14352	0	0	0	0	0	0	0	0	26842	1	11.5
41	MONTICELLO	4512	0	2971	6579	0	0	0	0	0	215	0	28
42	MUSKOGEE	51046	23998	0	0	0	0	0	0	0	14352	5	1
43	NEWAGON	415	0	0	0	0	0	0	0	0	14062	1	11.5
44	OCEANA	5	0	0	0	0	0	0	0	0	29429	3	3
45	ODOR	477	0	0	0	0	0	0	0	0	51046	4	2
46	SAGINAW	5040	0	0	0	0	0	0	0	0	415	0	28
47	SANLAC	550	0	0	0	0	0	0	0	0	5	0	28
48	TUSCLA	839	0	0	0	0	0	0	0	1812	477	0	28
49	VANBUR	1418	14984	0	0	0	0	0	0	0	12052	1	11.5
50	WAYNE	17985	0	0	0	0	0	0	0	0	550	0	28
51	WEXFORD	495	0	0	0	0	0	0	0	0	839	0	28
52											14482	1	11.5
53											17985	0	28
54											495	0	28

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

TABLE 30
EXPENDITURES: Total Health

NO.	DISTRICT NAME	GENERAL FUND		SPECIAL EDUCATION FUND		VOC. ED. FUND	COOP. ED. FUND	DEPT. RET. FUND	BLDG & SITE FUND	OTHER FUNDS	ALL FUNDS	
		OPERATING	FEDERAL	OPERATING	DAY CARE						TOTAL	RANK
9	DAYTON	0	0	966	3663	0	0	0	0	0	1359	0 23.5
12	DAYTON	0	0	0	209	0	0	0	0	0	209	0 23.5
13	DAYTON	0	0	0	30	0	0	0	0	0	30	0 23.5
14	DAYTON	0	0	208	2100	0	0	0	0	0	56	0 23.5
15	DAYTON	0	0	0	0	0	0	0	0	0	494	1 10.5
16	DAYTON	0	0	14	0	0	0	0	0	0	76	0 23.5
17	DAYTON	0	0	0	0	0	0	0	0	0	1750	1 10.5
18	DAYTON	0	0	0	0	0	0	0	0	0	16305	1 10.5
19	DAYTON	0	0	0	0	0	0	0	0	0	2823	1 10.5
20	DAYTON	0	0	0	0	0	0	0	0	0	38066	3 1
21	DAYTON	0	0	0	0	0	0	0	0	0	4245	0 23.5
22	DAYTON	0	0	0	0	0	0	0	0	0	235	0 23.5
23	DAYTON	0	0	0	0	0	0	0	0	0	25805	1 10.5
24	DAYTON	0	0	0	0	0	0	0	0	0	22509	1 10.5
25	DAYTON	0	0	0	0	0	0	0	0	0	4449	0 23.5
26	DAYTON	0	0	0	0	0	0	0	0	0	6446	1 10.5
27	DAYTON	0	0	0	0	0	0	0	0	0	900	0 23.5
28	DAYTON	0	0	0	0	0	0	0	0	0	5958	1 10.5
29	DAYTON	0	0	0	0	0	0	0	0	0	624	0 23.5
30	DAYTON	0	0	0	0	0	0	0	0	0	3561	1 10.5
31	DAYTON	0	0	0	0	0	0	0	0	0	14970	1 10.5
32	DAYTON	0	0	0	0	0	0	0	0	0	2493	2 2.5
33	DAYTON	0	0	0	0	0	0	0	0	0	1483	0 23.5
34	DAYTON	0	0	0	0	0	0	0	0	0	18883	2 2.5
35	DAYTON	0	0	0	0	0	0	0	0	0	785	0 23.5
36	DAYTON	0	0	0	0	0	0	0	0	0	4597	1 10.5
37	DAYTON	0	0	0	0	0	0	0	0	0	7729	1 10.5
38	DAYTON	0	0	0	0	0	0	0	0	0	340	0 23.5

SOURCE: ANNUAL FINANCIAL REPORT (FORM 35-4874), 1972-73, PAGE 5, LINE 28. (% are percents of Total Annual Expenditures, Table 42.)

TABLE 31
EXPENDITURES: Total Pupil Transportation

NO.	DISTRICT	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	TOTAL	RANK
4	ALPENA	3733														3733	1
6	BARRY			12822	419											13111	8
9	BAY			8374	8374											8374	2
11	BERN															0	44.5
12	BRANCH															0	44.5
13	CALHUN			3481	1889											2500	0
14	CASS			7899	7239											7239	1
16	CHEROY			8625	8625											8625	1
18	CLARE			11272	11272											11272	4
20	CLINTON			11272	11272											11272	3
22	CLINTON			11272	11272											11272	3
24	CLINTON			11272	11272											11272	3
26	CLINTON			11272	11272											11272	3
28	CLINTON			11272	11272											11272	3
30	CLINTON			11272	11272											11272	3
32	CLINTON			11272	11272											11272	3
34	CLINTON			11272	11272											11272	3
36	CLINTON			11272	11272											11272	3
38	CLINTON			11272	11272											11272	3
40	CLINTON			11272	11272											11272	3
42	CLINTON			11272	11272											11272	3
44	CLINTON			11272	11272											11272	3
46	CLINTON			11272	11272											11272	3
48	CLINTON			11272	11272											11272	3
50	CLINTON			11272	11272											11272	3
52	CLINTON			11272	11272											11272	3
54	CLINTON			11272	11272											11272	3
56	CLINTON			11272	11272											11272	3
58	CLINTON			11272	11272											11272	3
60	CLINTON			11272	11272											11272	3
62	CLINTON			11272	11272											11272	3
64	CLINTON			11272	11272											11272	3
66	CLINTON			11272	11272											11272	3
68	CLINTON			11272	11272											11272	3
70	CLINTON			11272	11272											11272	3
72	CLINTON			11272	11272											11272	3
74	CLINTON			11272	11272											11272	3
76	CLINTON			11272	11272											11272	3
78	CLINTON			11272	11272											11272	3
80	CLINTON			11272	11272											11272	3
82	CLINTON			11272	11272											11272	3
84	CLINTON			11272	11272											11272	3
86	CLINTON			11272	11272											11272	3
88	CLINTON			11272	11272											11272	3
90	CLINTON			11272	11272											11272	3
92	CLINTON			11272	11272											11272	3
94	CLINTON			11272	11272											11272	3
96	CLINTON			11272	11272											11272	3
98	CLINTON			11272	11272											11272	3
100	CLINTON			11272	11272											11272	3
102	CLINTON			11272	11272											11272	3
104	CLINTON			11272	11272											11272	3
106	CLINTON			11272	11272											11272	3
108	CLINTON			11272	11272											11272	3
110	CLINTON			11272	11272											11272	3
112	CLINTON			11272	11272											11272	3
114	CLINTON			11272	11272											11272	3
116	CLINTON			11272	11272											11272	3
118	CLINTON			11272	11272											11272	3
120	CLINTON			11272	11272											11272	3
122	CLINTON			11272	11272											11272	3
124	CLINTON			11272	11272											11272	3
126	CLINTON			11272	11272											11272	3
128	CLINTON			11272	11272											11272	3
130	CLINTON			11272	11272											11272	3
132	CLINTON			11272	11272											11272	3
134	CLINTON			11272	11272											11272	3
136	CLINTON			11272	11272											11272	3
138	CLINTON			11272	11272											11272	3
140	CLINTON			11272	11272											11272	3
142	CLINTON			11272	11272											11272	3
144	CLINTON			11272	11272											11272	3
146	CLINTON			11272	11272											11272	3
148	CLINTON			11272	11272											11272	3
150	CLINTON			11272	11272											11272	3
152	CLINTON			11272	11272											11272	3
154	CLINTON			11272	11272											11272	3
156	CLINTON			11272	11272											11272	3
158	CLINTON			11272	11272											11272	3
160	CLINTON			11272	11272											11272	3
162	CLINTON			11272	11272											11272	3
164	CLINTON			11272	11272											11272	3
166	CLINTON			11272	11272											11272	3
168	CLINTON			11272	11272											11272	3
170	CLINTON			11272	11272											11272	3
172	CLINTON			11272	11272											11272	3
174	CLINTON			11272	11272											11272	3
176	CLINTON			11272	11272											11272	3
178	CLINTON			11272	11272											11272	3
180	CLINTON			11272	11272											11272	3
182	CLINTON			11272	11272											11272	3
184	CLINTON			11272	11272											11272	3
186	CLINTON			11272	11272											11272	3
188	CLINTON			11272	11272											11272	3
190	CLINTON			11272	11272											11272	3
192	CLINTON			11272	11272											11272	3
194	CLINTON			11272	11272											11272	3
196	CLINTON			11272	11272											11272	3
198	CLINTON			11272	11272											11272	3
200	CLINTON			11272	11272											11272	3
202	CLINTON			11272	11272											11272	3
204	CLINTON			11272	11272											11272	3
206	CLINTON			11272	11272											11272	3
208	CLINTON			11272	11272											11272	3
210	CLINTON			11272	11272											11272	3
212	CLINTON			11272	11272											11272	3
214	CLINTON			11272	11272											11272	3
216	CLINTON			11272	11272											11272	3
218	CLINTON			11272	11272											11272	3
220	CLINTON			11272	11272											11272	3
222	CLINTON			11272	11272											11272	3
224	CLINTON			11272	11272											11272	3
226	CLINTON			11272	11272											11272	3
228	CLINTON																

TABLE 33
EXPENDITURES: Total Maintenance of Physical Plant

DISTRICT NO.	NAME	GENERAL FUND		SPECIAL EDUCATION FUND		VOC. ED. FUND	COOP. ED. FUND	DEPT. RET. FUND	BLDG & SITE FUND	OTHER FUNDS	ALL FUNDS	
		OPERATING	FEDERAL	OPERATING	DAY CARE						TOTAL	%
9	BARRY	248		126	133	2					489	0 40.5
10	BERN	544		449	99	61					1054	0 40.5
11	BRAND	373		284	90						687	0 40.5
12	BRAND	373		284	90						687	0 40.5
13	CALHUN	1553		598	4	123					2278	0 40.5
14	CALHUN	952		113	97						1162	0 40.5
15	CALHUN	115		17							132	0 40.5
16	CALHUN	115		17							132	0 40.5
17	CALHUN	115		17							132	0 40.5
18	CLARE	4106		2198							6304	1 18.5
19	CLARE	7874		1211							9085	1 18.5
20	CLARE	7874		1211							9085	1 18.5
21	DELTA	1285		1222							2507	0 40.5
22	DELTA	6921		4571	24						11516	1 18.5
23	DELTA	1285		1222							2507	0 40.5
24	DELTA	1285		1222							2507	0 40.5
25	DELTA	1285		1222							2507	0 40.5
26	DELTA	1285		1222							2507	0 40.5
27	DELTA	1285		1222							2507	0 40.5
28	DELTA	1285		1222							2507	0 40.5
29	DELTA	1285		1222							2507	0 40.5
30	DELTA	1285		1222							2507	0 40.5
31	DELTA	1285		1222							2507	0 40.5
32	DELTA	1285		1222							2507	0 40.5
33	DELTA	1285		1222							2507	0 40.5
34	DELTA	1285		1222							2507	0 40.5
35	DELTA	1285		1222							2507	0 40.5
36	DELTA	1285		1222							2507	0 40.5
37	DELTA	1285		1222							2507	0 40.5
38	DELTA	1285		1222							2507	0 40.5
39	DELTA	1285		1222							2507	0 40.5
40	DELTA	1285		1222							2507	0 40.5
41	DELTA	1285		1222							2507	0 40.5
42	DELTA	1285		1222							2507	0 40.5
43	DELTA	1285		1222							2507	0 40.5
44	DELTA	1285		1222							2507	0 40.5
45	DELTA	1285		1222							2507	0 40.5
46	DELTA	1285		1222							2507	0 40.5
47	DELTA	1285		1222							2507	0 40.5
48	DELTA	1285		1222							2507	0 40.5
49	DELTA	1285		1222							2507	0 40.5
50	DELTA	1285		1222							2507	0 40.5
51	DELTA	1285		1222							2507	0 40.5
52	DELTA	1285		1222							2507	0 40.5
53	DELTA	1285		1222							2507	0 40.5
54	DELTA	1285		1222							2507	0 40.5
55	DELTA	1285		1222							2507	0 40.5
56	DELTA	1285		1222							2507	0 40.5
57	DELTA	1285		1222							2507	0 40.5
58	DELTA	1285		1222							2507	0 40.5
59	DELTA	1285		1222							2507	0 40.5
60	DELTA	1285		1222							2507	0 40.5
61	DELTA	1285		1222							2507	0 40.5
62	DELTA	1285		1222							2507	0 40.5
63	DELTA	1285		1222							2507	0 40.5
64	DELTA	1285		1222							2507	0 40.5
65	DELTA	1285		1222							2507	0 40.5
66	DELTA	1285		1222							2507	0 40.5
67	DELTA	1285		1222							2507	0 40.5
68	DELTA	1285		1222							2507	0 40.5
69	DELTA	1285		1222							2507	0 40.5
70	DELTA	1285		1222							2507	0 40.5
71	DELTA	1285		1222							2507	0 40.5
72	DELTA	1285		1222							2507	0 40.5
73	DELTA	1285		1222							2507	0 40.5
74	DELTA	1285		1222							2507	0 40.5
75	DELTA	1285		1222							2507	0 40.5
76	DELTA	1285		1222							2507	0 40.5
77	DELTA	1285		1222							2507	0 40.5
78	DELTA	1285		1222							2507	0 40.5
79	DELTA	1285		1222							2507	0 40.5
80	DELTA	1285		1222							2507	0 40.5
81	DELTA	1285		1222							2507	0 40.5
82	DELTA	1285		1222							2507	0 40.5
83	DELTA	1285		1222							2507	0 40.5
84	DELTA	1285		1222							2507	0 40.5
85	DELTA	1285		1222							2507	0 40.5
86	DELTA	1285		1222							2507	0 40.5
87	DELTA	1285		1222							2507	0 40.5
88	DELTA	1285		1222							2507	0 40.5
89	DELTA	1285		1222							2507	0 40.5
90	DELTA	1285		1222							2507	0 40.5
91	DELTA	1285		1222							2507	0 40.5
92	DELTA	1285		1222							2507	0 40.5
93	DELTA	1285		1222							2507	0 40.5
94	DELTA	1285		1222							2507	0 40.5
95	DELTA	1285		1222							2507	0 40.5
96	DELTA	1285		1222							2507	0 40.5
97	DELTA	1285		1222							2507	0 40.5
98	DELTA	1285		1222							2507	0 40.5
99	DELTA	1285		1222							2507	0 40.5
100	DELTA	1285		1222							2507	0 40.5

SOURCE: ANNUAL FINANCIAL REPORT (FORM 25-4874), 1972-73, PAGE 5, LINE 25. (% are percents of Total Annual Expenditures, Table 42.)

TABLE 34

EXPENDITURES: Total Fixed Charges

NO.	DISTRICT	NAME	GENERAL FUND		SPECIAL EDUCATION FUND		NOC. ED. FUND	COOP. ED. FUND	DEPT. RET. FUND	BLDG & SITE FUND	OTHER FUNDS	ALL FUNDS	
			OPERATING	FEDERAL	OPERATING	DAY CARE						TOTAL	%
3	4	ALL-CL.	5441		4351		0	0	0	0	0	1209	1
4	4	ALPENA	1607		0		0	0	0	0	0	1607	1
5	4	BAYVIEW	1809		910		149	0	0	0	0	1209	1
6	4	BAYVIEW	1809		910		149	0	0	0	0	1209	1
7	4	BERRY	1500	222	0		222	0	0	0	0	1156	6
8	4	BERRY	1500	222	0		222	0	0	0	0	1156	6
9	4	BERRY	1500	222	0		222	0	0	0	0	1156	6
10	4	BERRY	1500	222	0		222	0	0	0	0	1156	6
11	4	BERRY	1500	222	0		222	0	0	0	0	1156	6
12	4	BERRY	1500	222	0		222	0	0	0	0	1156	6
13	4	BERRY	1500	222	0		222	0	0	0	0	1156	6
14	4	BERRY	1500	222	0		222	0	0	0	0	1156	6
15	4	BERRY	1500	222	0		222	0	0	0	0	1156	6
16	4	BERRY	1500	222	0		222	0	0	0	0	1156	6
17	4	BERRY	1500	222	0		222	0	0	0	0	1156	6
18	4	BERRY	1500	222	0		222	0	0	0	0	1156	6
19	4	BERRY	1500	222	0		222	0	0	0	0	1156	6
20	4	BERRY	1500	222	0		222	0	0	0	0	1156	6
21	4	BERRY	1500	222	0		222	0	0	0	0	1156	6
22	4	BERRY	1500	222	0		222	0	0	0	0	1156	6
23	4	BERRY	1500	222	0		222	0	0	0	0	1156	6
24	4	BERRY	1500	222	0		222	0	0	0	0	1156	6
25	4	BERRY	1500	222	0		222	0	0	0	0	1156	6
26	4	BERRY	1500	222	0		222	0	0	0	0	1156	6
27	4	BERRY	1500	222	0		222	0	0	0	0	1156	6
28	4	BERRY	1500	222	0		222	0	0	0	0	1156	6
29	4	BERRY	1500	222	0		222	0	0	0	0	1156	6
30	4	BERRY	1500	222	0		222	0	0	0	0	1156	6
31	4	BERRY	1500	222	0		222	0	0	0	0	1156	6
32	4	BERRY	1500	222	0		222	0	0	0	0	1156	6
33	4	BERRY	1500	222	0		222	0	0	0	0	1156	6
34	4	BERRY	1500	222	0		222	0	0	0	0	1156	6
35	4	BERRY	1500	222	0		222	0	0	0	0	1156	6
36	4	BERRY	1500	222	0		222	0	0	0	0	1156	6
37	4	BERRY	1500	222	0		222	0	0	0	0	1156	6
38	4	BERRY	1500	222	0		222	0	0	0	0	1156	6
39	4	BERRY	1500	222	0		222	0	0	0	0	1156	6
40	4	BERRY	1500	222	0		222	0	0	0	0	1156	6
41	4	BERRY	1500	222	0		222	0	0	0	0	1156	6
42	4	BERRY	1500	222	0		222	0	0	0	0	1156	6
43	4	BERRY	1500	222	0		222	0	0	0	0	1156	6
44	4	BERRY	1500	222	0		222	0	0	0	0	1156	6
45	4	BERRY	1500	222	0		222	0	0	0	0	1156	6
46	4	BERRY	1500	222	0		222	0	0	0	0	1156	6
47	4	BERRY	1500	222	0		222	0	0	0	0	1156	6
48	4	BERRY	1500	222	0		222	0	0	0	0	1156	6
49	4	BERRY	1500	222	0		222	0	0	0	0	1156	6
50	4	BERRY	1500	222	0		222	0	0	0	0	1156	6
51	4	BERRY	1500	222	0		222	0	0	0	0	1156	6
52	4	BERRY	1500	222	0		222	0	0	0	0	1156	6
53	4	BERRY	1500	222	0		222	0	0	0	0	1156	6
54	4	BERRY	1500	222	0		222	0	0	0	0	1156	6
55	4	BERRY	1500	222	0		222	0	0	0	0	1156	6
56	4	BERRY	1500	222	0		222	0	0	0	0	1156	6
57	4	BERRY	1500	222	0		222	0	0	0	0	1156	6
58	4	BERRY	1500	222	0		222	0	0	0	0	1156	6
59	4	BERRY	1500	222	0		222	0	0	0	0	1156	6
60	4	BERRY	1500	222	0		222	0	0	0	0	1156	6
61	4	BERRY	1500	222	0		222	0	0	0	0	1156	6
62	4	BERRY	1500	222	0		222	0	0	0	0	1156	6
63	4	BERRY	1500	222	0		222	0	0	0	0	1156	6
64	4	BERRY	1500	222	0		222	0	0	0	0	1156	6
65	4	BERRY	1500	222	0		222	0	0	0	0	1156	6
66	4	BERRY	1500	222	0		222	0	0	0	0	1156	6
67	4	BERRY	1500	222	0		222	0	0	0	0	1156	6
68	4	BERRY	1500	222	0		222	0	0	0	0	1156	6
69	4	BERRY	1500	222	0		222	0	0	0	0	1156	6
70	4	BERRY	1500	222	0		222	0	0	0	0	1156	6
71	4	BERRY	1500	222	0		222	0	0	0	0	1156	6
72	4	BERRY	1500	222	0		222	0	0	0	0	1156	6
73	4	BERRY	1500	222	0		222	0	0	0	0	1156	6
74	4	BERRY	1500	222	0		222	0	0	0	0	1156	6
75	4	BERRY	1500	222	0		222	0	0	0	0	1156	6
76	4	BERRY	1500	222	0		222	0	0	0	0	1156	6
77	4	BERRY	1500	222	0		222	0	0	0	0	1156	6
78	4	BERRY	1500	222	0		222	0	0	0	0	1156	6
79	4	BERRY	1500	222	0		222	0	0	0	0	1156	6
80	4	BERRY	1500	222	0		222	0	0	0	0	1156	6
81	4	BERRY	1500	222	0		222	0	0	0	0	1156	6
82	4	BERRY	1500	222	0		222	0	0	0	0	1156	6
83	4	BERRY	1500	222	0		222	0	0	0	0	1156	6
84	4	BERRY	1500	222	0		222	0	0	0	0	1156	6
85	4	BERRY	1500	222	0		222	0	0	0	0	1156	6
86	4	BERRY	1500	222	0		222	0	0	0	0	1156	6
87	4	BERRY	1500	222	0		222	0	0	0	0	1156	6
88	4	BERRY	1500	222	0		222	0	0	0	0	1156	6
89	4	BERRY	1500	222	0		222	0	0	0	0	1156	6
90	4	BERRY	1500	222	0		222	0	0	0	0	1156	6
91	4	BERRY	1500	222	0		222	0	0	0	0	1156	6
92	4	BERRY	1500	222	0		222	0	0	0	0	1156	6
93	4	BERRY	1500	222	0		222	0	0	0	0	1156	6
94	4	BERRY	1500	222	0		222	0	0	0	0	1156	6
95	4	BERRY	1500	222	0		222	0	0	0	0	1156	6
96	4	BERRY	1500	222	0		222	0	0	0	0	1156	6
97	4	BERRY	1500	222	0		222	0	0	0	0	1156	6
98	4	BERRY	1500	222	0		222	0	0	0	0	1156	6
99	4	BERRY	1500	222	0		222	0	0	0	0	1156	6
100	4	BERRY	1500	222	0		222	0	0	0	0	1156	6

SOURCE: ANNUAL FINANCIAL REPORT (FORM 354874), 1972-73, PAGE 5, LINE 34, (4s are percents of Total Annual Expenditures, Table 42.)

TABLE 35
EXPENDITURES: Total Data Processing

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
3	ALLEGH	1372		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	12232	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	LENWEE	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	MENDM	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	MUSKOG	125611	0	0	0	25611	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	2	2	0	0	0	142339	13	2
76	SANLAC	351	0	0	0	0	0	0	0	0	351	0	23.5
79	TUSCLA	3582	0	0	0	0	0	0	0	0	3582	1	20.5
81	WASHTH	136777	0	0	0	0	0	0	0	0	136777	2	18

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

EXPEDITIOUS: Total Current Operating Expenditures

NO.	DISTRICT	NAME	GENERAL FUND	SPECIAL FUND	SPECIAL COLLECTION FUND	VOT. IN.	VOT. EX.	DEPT. EXT.	BUD. & STATE FUND	OTHER FUND	ALL FUNDS	
											TOTAL	PERCENT
1	ALBANY	68,880	1,23,927	2,19,948	4,77,66	4	2	2	2	2	25,539	96
2	ALBANY	4,00,000	5,00,000	1,00,000	1,00,000	4	4	4	4	4	14,838	50
3	ALBANY	4,00,000	5,00,000	1,00,000	1,00,000	4	4	4	4	4	7,6578	23
4	ALBANY	4,00,000	5,00,000	1,00,000	1,00,000	4	4	4	4	4	9,9597	66
5	ALBANY	4,00,000	5,00,000	1,00,000	1,00,000	4	4	4	4	4	9,9597	66
6	ALBANY	4,00,000	5,00,000	1,00,000	1,00,000	4	4	4	4	4	9,9597	66
7	ALBANY	4,00,000	5,00,000	1,00,000	1,00,000	4	4	4	4	4	9,9597	66
8	ALBANY	4,00,000	5,00,000	1,00,000	1,00,000	4	4	4	4	4	9,9597	66
9	ALBANY	4,00,000	5,00,000	1,00,000	1,00,000	4	4	4	4	4	9,9597	66
10	ALBANY	4,00,000	5,00,000	1,00,000	1,00,000	4	4	4	4	4	9,9597	66
11	ALBANY	4,00,000	5,00,000	1,00,000	1,00,000	4	4	4	4	4	9,9597	66
12	ALBANY	4,00,000	5,00,000	1,00,000	1,00,000	4	4	4	4	4	9,9597	66
13	ALBANY	4,00,000	5,00,000	1,00,000	1,00,000	4	4	4	4	4	9,9597	66
14	ALBANY	4,00,000	5,00,000	1,00,000	1,00,000	4	4	4	4	4	9,9597	66
15	ALBANY	4,00,000	5,00,000	1,00,000	1,00,000	4	4	4	4	4	9,9597	66
16	ALBANY	4,00,000	5,00,000	1,00,000	1,00,000	4	4	4	4	4	9,9597	66
17	ALBANY	4,00,000	5,00,000	1,00,000	1,00,000	4	4	4	4	4	9,9597	66
18	ALBANY	4,00,000	5,00,000	1,00,000	1,00,000	4	4	4	4	4	9,9597	66
19	ALBANY	4,00,000	5,00,000	1,00,000	1,00,000	4	4	4	4	4	9,9597	66
20	ALBANY	4,00,000	5,00,000	1,00,000	1,00,000	4	4	4	4	4	9,9597	66
21	ALBANY	4,00,000	5,00,000	1,00,000	1,00,000	4	4	4	4	4	9,9597	66
22	ALBANY	4,00,000	5,00,000	1,00,000	1,00,000	4	4	4	4	4	9,9597	66
23	ALBANY	4,00,000	5,00,000	1,00,000	1,00,000	4	4	4	4	4	9,9597	66
24	ALBANY	4,00,000	5,00,000	1,00,000	1,00,000	4	4	4	4	4	9,9597	66
25	ALBANY	4,00,000	5,00,000	1,00,000	1,00,000	4	4	4	4	4	9,9597	66
26	ALBANY	4,00,000	5,00,000	1,00,000	1,00,000	4	4	4	4	4	9,9597	66
27	ALBANY	4,00,000	5,00,000	1,00,000	1,00,000	4	4	4	4	4	9,9597	66
28	ALBANY	4,00,000	5,00,000	1,00,000	1,00,000	4	4	4	4	4	9,9597	66
29	ALBANY	4,00,000	5,00,000	1,00,000	1,00,000	4	4	4	4	4	9,9597	66
30	ALBANY	4,00,000	5,00,000	1,00,000	1,00,000	4	4	4	4	4	9,9597	66
31	ALBANY	4,00,000	5,00,000	1,00,000	1,00,000	4	4	4	4	4	9,9597	66
32	ALBANY	4,00,000	5,00,000	1,00,000	1,00,000	4	4	4	4	4	9,9597	66
33	ALBANY	4,00,000	5,00,000	1,00,000	1,00,000	4	4	4	4	4	9,9597	66
34	ALBANY	4,00,000	5,00,000	1,00,000	1,00,000	4	4	4	4	4	9,9597	66
35	ALBANY	4,00,000	5,00,000	1,00,000	1,00,000	4	4	4	4	4	9,9597	66
36	ALBANY	4,00,000	5,00,000	1,00,000	1,00,000	4	4	4	4	4	9,9597	66
37	ALBANY	4,00,000	5,00,000	1,00,000	1,00,000	4	4	4	4	4	9,9597	66
38	ALBANY	4,00,000	5,00,000	1,00,000	1,00,000	4	4	4	4	4	9,9597	66
39	ALBANY	4,00,000	5,00,000	1,00,000	1,00,000	4	4	4	4	4	9,9597	66
40	ALBANY	4,00,000	5,00,000	1,00,000	1,00,000	4	4	4	4	4	9,9597	66
41	ALBANY	4,00,000	5,00,000	1,00,000	1,00,000	4	4	4	4	4	9,9597	66
42	ALBANY	4,00,000	5,00,000	1,00,000	1,00,000	4	4	4	4	4	9,9597	66
43	ALBANY	4,00,000	5,00,000	1,00,000	1,00,000	4	4	4	4	4	9,9597	66
44	ALBANY	4,00,000	5,00,000	1,00,000	1,00,000	4	4	4	4	4	9,9597	66
45	ALBANY	4,00,000	5,00,000	1,00,000	1,00,000	4	4	4	4	4	9,9597	66
46	ALBANY	4,00,000	5,00,000	1,00,000	1,00,000	4	4	4	4	4	9,9597	66
47	ALBANY	4,00,000	5,00,000	1,00,000	1,00,000	4	4	4	4	4	9,9597	66
48	ALBANY	4,00,000	5,00,000	1,00,000	1,00,000	4	4	4	4	4	9,9597	66
49	ALBANY	4,00,000	5,00,000	1,00,000	1,00,000	4	4	4	4	4	9,9597	66
50	ALBANY	4,00,000	5,00,000	1,00,000	1,00,000	4	4	4	4	4	9,9597	66
51	ALBANY	4,00,000	5,00,000	1,00,000	1,00,000	4	4	4	4	4	9,9597	66
52	ALBANY	4,00,000	5,00,000	1,00,000	1,00,000	4	4	4	4	4	9,9597	66
53	ALBANY	4,00,000	5,00,000	1,00,000	1,00,000	4	4	4	4	4	9,9597	66
54	ALBANY	4,00,000	5,00,000	1,00,000	1,00,000	4	4	4	4	4	9,9597	66
55	ALBANY	4,00,000	5,00,000	1,00,000	1,00,000	4	4	4	4	4	9,9597	66
56	ALBANY	4,00,000	5,00,000	1,00,000	1,00,000	4	4	4	4	4	9,9597	66
57	ALBANY	4,00,000	5,00,000	1,00,000	1,00,000	4	4	4	4	4	9,9597	66
58	ALBANY	4,00,000	5,00,000	1,00,000	1,00,000	4	4	4	4	4	9,9597	66
59	ALBANY	4,00,000	5,00,000	1,00,000	1,00,000	4	4	4	4	4	9,9597	66
60	ALBANY	4,00,000	5,00,000	1,00,000	1,00,000	4	4	4	4	4	9,9597	66
61	ALBANY	4,00,000	5,00,000	1,00,000	1,00,000	4	4	4	4	4	9,9597	66
62	ALBANY	4,00,000	5,00,000	1,00,000	1,00,000	4	4	4	4	4	9,9597	66
63	ALBANY	4,00,000	5,00,000	1,00,000	1,00,000	4	4	4	4	4	9,9597	66
64	ALBANY	4,00,000	5,00,000	1,00,000	1,00,000	4	4	4	4	4	9,9597	66
65	ALBANY	4,00,000	5,00,000	1,00,000	1,00,000	4	4	4	4	4	9,9597	66
66	ALBANY	4,00,000	5,00,000	1,00,000	1,00,000	4	4	4	4	4	9,9597	66
67	ALBANY	4,00,000	5,00,000	1,00,000	1,00,000	4	4	4	4	4	9,9597	66
68	ALBANY	4,00,000	5,00,000	1,00,000	1,00,000	4	4	4	4	4	9,9597	66
69	ALBANY	4,00,000	5,00,000	1,00,000	1,00,000	4	4	4	4	4	9,9597	66
70	ALBANY	4,00,000	5,00,000	1,00,000	1,00,000	4	4	4	4	4	9,9597	66
71	ALBANY	4,00,000	5,00,000	1,00,000	1,00,000	4	4	4	4	4	9,9597	66
72	ALBANY	4,00,000	5,00,000	1,00,000	1,00,000	4	4	4	4	4	9,9597	66
73	ALBANY	4,00,000	5,00,000	1,00,000	1,00,000	4	4	4	4	4	9,9597	66
74	ALBANY	4,00,000	5,00,000	1,00,000	1,00,000	4	4	4	4	4	9,9597	66
75	ALBANY	4,00,000	5,00,000	1,00,000	1,00,000	4	4	4	4	4	9,9597	66
76	ALBANY	4,00,000	5,00,000	1,00,000	1,00,000	4	4	4	4	4	9,9597	66
77	ALBANY	4,00,000	5,00,000	1,00,000	1,00,000	4	4	4	4	4	9,9597	66
78	ALBANY	4,00,000	5,00,000	1,00,000	1,00,000	4	4	4	4	4	9,9597	66
79	ALBANY	4,00,000	5,00,000	1,00,000	1,00,000	4	4	4	4	4	9,9597	66
80	ALBANY	4,00,000	5,00,000	1,00,000	1,00,000	4	4	4	4	4	9,9597	66
81	ALBANY	4,00,000	5,00,000	1,00,000	1,00,000	4	4	4	4	4	9,9597	66
82	ALBANY	4,00,000	5,00,000	1,00,000	1,00,000	4	4	4	4	4	9,9597	66
83	ALBANY	4,00,000	5,00,000	1,00,000	1,00,000	4	4	4	4	4	9,9597	66
84	ALBANY	4,00,000	5,00,000	1,00,000	1,00,000	4	4	4	4	4	9,9597	66
85	ALBANY	4,00,000	5,00,000	1,00,000	1,00,000	4	4	4	4	4	9,9597	66
86	ALBANY	4,00,000	5,00,000	1,00,000	1,00,000	4	4	4	4	4	9,9597	66
87	ALBANY	4,00,000	5,00,000	1,00,000	1,00,000	4	4	4	4	4	9,9597	66
88	ALBANY	4,00,000	5,00,000	1,00,000	1,00,000	4	4	4	4	4	9,9597	66
89	ALBANY	4,00,000	5,00,000	1,00,000	1,00,000	4	4	4	4	4	9,9597	66
90	ALBANY	4,00,000	5,00,000	1,00,000	1,00,000	4	4	4	4	4	9,9597	66
91	ALBANY	4,00,000	5,00,000	1,00,000	1,00,000	4	4	4	4	4	9,9597	66
92	ALBANY	4,00,000	5,00,000	1,00,000	1,00,000	4	4	4	4	4	9,9597	66
93	ALBANY	4,00,000	5,00,000	1,00,000	1,00,000	4	4	4	4	4	9,9597	66
94	ALBANY	4,00,000	5,00,000	1,00,000	1,00,000	4	4	4	4	4	9,9597	66
95	ALBANY	4,00,000	5,00,000	1,00,000	1,00,000	4	4	4	4	4	9,9597	66
96	ALBANY	4,00,000	5,00,000	1,00,000	1,00,000	4	4	4	4	4	9,9597	66
97	ALBANY	4,00,000	5,00,000	1,00,000	1,00,000	4	4	4	4	4	9,9597	66
98	ALBANY	4,00,000	5,00,000	1,00,000	1,00,000	4	4	4	4	4	9,9597	66
99	ALBANY	4,00,000	5,00,000	1,00,000	1,00,000	4	4	4	4	4	9,9597	66
100	ALBANY	4,00,000	5,00,000	1,00,000	1,00,000	4	4	4	4	4	9,9597	66

ALBANY STATE FINANCIAL REPORT 1972-73 Page 4, Line 9. (5% are payments of Total Annual Expenditures, table 23.)

TABLE 37
EXPENDITURES: Total Capital Outlay

NO.	DISTRICT	NAME	GENERAL FUND		SPECIAL EDUCATION FUND	SPECIAL EDUCATION FUND OPERATING	SPECIAL EDUCATION FUND DAY CARE	NAT. ED. FUND	NAT. ED. FUND	DEVEL. FUND	BLDG. & SITE FUND	OTHER FUNDS	ALL FUNDS	
			OPERATING	FEDERAL	OPERATING	OPERATING	DAY CARE	FUND	FUND	FUND	FUND	FUND	TOTAL	PERCENT
3		ALLEN	4973		4872		8	2	2	34746	2		34756	4
4		ALLEN	180		180		18	2	2				198	7
5		ALLEN	180		180		18	2	2				198	7
6		ALLEN	180		180		18	2	2				198	7
7		ALLEN	180		180		18	2	2				198	7
8		ALLEN	180		180		18	2	2				198	7
9		ALLEN	180		180		18	2	2				198	7
10		ALLEN	180		180		18	2	2				198	7
11		ALLEN	180		180		18	2	2				198	7
12		ALLEN	180		180		18	2	2				198	7
13		ALLEN	180		180		18	2	2				198	7
14		ALLEN	180		180		18	2	2				198	7
15		ALLEN	180		180		18	2	2				198	7
16		ALLEN	180		180		18	2	2				198	7
17		ALLEN	180		180		18	2	2				198	7
18		ALLEN	180		180		18	2	2				198	7
19		ALLEN	180		180		18	2	2				198	7
20		ALLEN	180		180		18	2	2				198	7
21		ALLEN	180		180		18	2	2				198	7
22		ALLEN	180		180		18	2	2				198	7
23		ALLEN	180		180		18	2	2				198	7
24		ALLEN	180		180		18	2	2				198	7
25		ALLEN	180		180		18	2	2				198	7
26		ALLEN	180		180		18	2	2				198	7
27		ALLEN	180		180		18	2	2				198	7
28		ALLEN	180		180		18	2	2				198	7
29		ALLEN	180		180		18	2	2				198	7
30		ALLEN	180		180		18	2	2				198	7
31		ALLEN	180		180		18	2	2				198	7
32		ALLEN	180		180		18	2	2				198	7
33		ALLEN	180		180		18	2	2				198	7
34		ALLEN	180		180		18	2	2				198	7
35		ALLEN	180		180		18	2	2				198	7
36		ALLEN	180		180		18	2	2				198	7
37		ALLEN	180		180		18	2	2				198	7
38		ALLEN	180		180		18	2	2				198	7
39		ALLEN	180		180		18	2	2				198	7
40		ALLEN	180		180		18	2	2				198	7
41		ALLEN	180		180		18	2	2				198	7
42		ALLEN	180		180		18	2	2				198	7
43		ALLEN	180		180		18	2	2				198	7
44		ALLEN	180		180		18	2	2				198	7
45		ALLEN	180		180		18	2	2				198	7
46		ALLEN	180		180		18	2	2				198	7
47		ALLEN	180		180		18	2	2				198	7
48		ALLEN	180		180		18	2	2				198	7
49		ALLEN	180		180		18	2	2				198	7
50		ALLEN	180		180		18	2	2				198	7
51		ALLEN	180		180		18	2	2				198	7
52		ALLEN	180		180		18	2	2				198	7
53		ALLEN	180		180		18	2	2				198	7
54		ALLEN	180		180		18	2	2				198	7
55		ALLEN	180		180		18	2	2				198	7
56		ALLEN	180		180		18	2	2				198	7
57		ALLEN	180		180		18	2	2				198	7
58		ALLEN	180		180		18	2	2				198	7
59		ALLEN	180		180		18	2	2				198	7
60		ALLEN	180		180		18	2	2				198	7
61		ALLEN	180		180		18	2	2				198	7
62		ALLEN	180		180		18	2	2				198	7
63		ALLEN	180		180		18	2	2				198	7
64		ALLEN	180		180		18	2	2				198	7
65		ALLEN	180		180		18	2	2				198	7
66		ALLEN	180		180		18	2	2				198	7
67		ALLEN	180		180		18	2	2				198	7
68		ALLEN	180		180		18	2	2				198	7
69		ALLEN	180		180		18	2	2				198	7
70		ALLEN	180		180		18	2	2				198	7
71		ALLEN	180		180		18	2	2				198	7
72		ALLEN	180		180		18	2	2				198	7
73		ALLEN	180		180		18	2	2				198	7
74		ALLEN	180		180		18	2	2				198	7
75		ALLEN	180		180		18	2	2				198	7
76		ALLEN	180		180		18	2	2				198	7
77		ALLEN	180		180		18	2	2				198	7
78		ALLEN	180		180		18	2	2				198	7
79		ALLEN	180		180		18	2	2				198	7
80		ALLEN	180		180		18	2	2				198	7
81		ALLEN	180		180		18	2	2				198	7
82		ALLEN	180		180		18	2	2				198	7
83		ALLEN	180		180		18	2	2				198	7
84		ALLEN	180		180		18	2	2				198	7
85		ALLEN	180		180		18	2	2				198	7
86		ALLEN	180		180		18	2	2				198	7
87		ALLEN	180		180		18	2	2				198	7
88		ALLEN	180		180		18	2	2				198	7
89		ALLEN	180		180		18	2	2				198	7
90		ALLEN	180		180		18	2	2				198	7
91		ALLEN	180		180		18	2	2				198	7
92		ALLEN	180		180		18	2	2				198	7
93		ALLEN	180		180		18	2	2				198	7
94		ALLEN	180		180		18	2	2				198	7
95		ALLEN	180		180		18	2	2				198	7
96		ALLEN	180		180		18	2	2				198	7
97		ALLEN	180		180		18	2	2				198	7
98		ALLEN	180		180		18	2	2				198	7
99		ALLEN	180		180		18	2	2				198	7
100		ALLEN	180		180		18	2	2				198	7

SOURCE: ANNUAL FINANCIAL REPORT (FORM 100-407) 1972-73, PAGE 5, LINE 15. (All are percents of Total Annual Expenditures, Table 22.)

TABLE 38
EXPENDITURES: Total Community Services

NO.	DISTRICT	NAME	GENERAL FUND	SERIAL EMERGENCY FUND	W.C. ED.	COOP. ED.	DEPT. RET.	BLDG. & SITE	OTHER	ALL FUNDS
			OPERATING	OPERATING	FUND	FUND	FUND	FUND	FUND	TOTAL
1	1	BLVD	3	860	2	2	2	2	2	592
2	2	BLVD	137	212	2	2	2	2	2	137
3	3	BLVD	177	212	2	2	2	2	2	177
4	4	BLVD	177	212	2	2	2	2	2	177
5	5	BLVD	177	212	2	2	2	2	2	177
6	6	BLVD	177	212	2	2	2	2	2	177
7	7	BLVD	177	212	2	2	2	2	2	177
8	8	BLVD	177	212	2	2	2	2	2	177
9	9	BLVD	177	212	2	2	2	2	2	177
10	10	BLVD	177	212	2	2	2	2	2	177
11	11	BLVD	177	212	2	2	2	2	2	177
12	12	BLVD	177	212	2	2	2	2	2	177
13	13	BLVD	177	212	2	2	2	2	2	177
14	14	BLVD	177	212	2	2	2	2	2	177
15	15	BLVD	177	212	2	2	2	2	2	177
16	16	BLVD	177	212	2	2	2	2	2	177
17	17	BLVD	177	212	2	2	2	2	2	177
18	18	BLVD	177	212	2	2	2	2	2	177
19	19	BLVD	177	212	2	2	2	2	2	177
20	20	BLVD	177	212	2	2	2	2	2	177
21	21	BLVD	177	212	2	2	2	2	2	177
22	22	BLVD	177	212	2	2	2	2	2	177
23	23	BLVD	177	212	2	2	2	2	2	177
24	24	BLVD	177	212	2	2	2	2	2	177
25	25	BLVD	177	212	2	2	2	2	2	177
26	26	BLVD	177	212	2	2	2	2	2	177
27	27	BLVD	177	212	2	2	2	2	2	177
28	28	BLVD	177	212	2	2	2	2	2	177
29	29	BLVD	177	212	2	2	2	2	2	177
30	30	BLVD	177	212	2	2	2	2	2	177
31	31	BLVD	177	212	2	2	2	2	2	177
32	32	BLVD	177	212	2	2	2	2	2	177
33	33	BLVD	177	212	2	2	2	2	2	177
34	34	BLVD	177	212	2	2	2	2	2	177
35	35	BLVD	177	212	2	2	2	2	2	177
36	36	BLVD	177	212	2	2	2	2	2	177
37	37	BLVD	177	212	2	2	2	2	2	177
38	38	BLVD	177	212	2	2	2	2	2	177
39	39	BLVD	177	212	2	2	2	2	2	177
40	40	BLVD	177	212	2	2	2	2	2	177
41	41	BLVD	177	212	2	2	2	2	2	177
42	42	BLVD	177	212	2	2	2	2	2	177
43	43	BLVD	177	212	2	2	2	2	2	177
44	44	BLVD	177	212	2	2	2	2	2	177
45	45	BLVD	177	212	2	2	2	2	2	177
46	46	BLVD	177	212	2	2	2	2	2	177
47	47	BLVD	177	212	2	2	2	2	2	177
48	48	BLVD	177	212	2	2	2	2	2	177
49	49	BLVD	177	212	2	2	2	2	2	177
50	50	BLVD	177	212	2	2	2	2	2	177
51	51	BLVD	177	212	2	2	2	2	2	177
52	52	BLVD	177	212	2	2	2	2	2	177
53	53	BLVD	177	212	2	2	2	2	2	177
54	54	BLVD	177	212	2	2	2	2	2	177
55	55	BLVD	177	212	2	2	2	2	2	177
56	56	BLVD	177	212	2	2	2	2	2	177
57	57	BLVD	177	212	2	2	2	2	2	177
58	58	BLVD	177	212	2	2	2	2	2	177
59	59	BLVD	177	212	2	2	2	2	2	177
60	60	BLVD	177	212	2	2	2	2	2	177
61	61	BLVD	177	212	2	2	2	2	2	177
62	62	BLVD	177	212	2	2	2	2	2	177
63	63	BLVD	177	212	2	2	2	2	2	177
64	64	BLVD	177	212	2	2	2	2	2	177
65	65	BLVD	177	212	2	2	2	2	2	177
66	66	BLVD	177	212	2	2	2	2	2	177
67	67	BLVD	177	212	2	2	2	2	2	177
68	68	BLVD	177	212	2	2	2	2	2	177
69	69	BLVD	177	212	2	2	2	2	2	177
70	70	BLVD	177	212	2	2	2	2	2	177
71	71	BLVD	177	212	2	2	2	2	2	177
72	72	BLVD	177	212	2	2	2	2	2	177
73	73	BLVD	177	212	2	2	2	2	2	177
74	74	BLVD	177	212	2	2	2	2	2	177
75	75	BLVD	177	212	2	2	2	2	2	177
76	76	BLVD	177	212	2	2	2	2	2	177
77	77	BLVD	177	212	2	2	2	2	2	177
78	78	BLVD	177	212	2	2	2	2	2	177
79	79	BLVD	177	212	2	2	2	2	2	177
80	80	BLVD	177	212	2	2	2	2	2	177
81	81	BLVD	177	212	2	2	2	2	2	177
82	82	BLVD	177	212	2	2	2	2	2	177
83	83	BLVD	177	212	2	2	2	2	2	177
84	84	BLVD	177	212	2	2	2	2	2	177
85	85	BLVD	177	212	2	2	2	2	2	177
86	86	BLVD	177	212	2	2	2	2	2	177
87	87	BLVD	177	212	2	2	2	2	2	177
88	88	BLVD	177	212	2	2	2	2	2	177
89	89	BLVD	177	212	2	2	2	2	2	177
90	90	BLVD	177	212	2	2	2	2	2	177
91	91	BLVD	177	212	2	2	2	2	2	177
92	92	BLVD	177	212	2	2	2	2	2	177
93	93	BLVD	177	212	2	2	2	2	2	177
94	94	BLVD	177	212	2	2	2	2	2	177
95	95	BLVD	177	212	2	2	2	2	2	177
96	96	BLVD	177	212	2	2	2	2	2	177
97	97	BLVD	177	212	2	2	2	2	2	177
98	98	BLVD	177	212	2	2	2	2	2	177
99	99	BLVD	177	212	2	2	2	2	2	177
100	100	BLVD	177	212	2	2	2	2	2	177

SOURCE: ANNUAL FINANCIAL REPORT (F300-354274), 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 EMERGENCY FUND		W. C. ED.	COOP. ED.	DEPT. RET.	BLDG. & SITE		OTHER	ALL FUNDS	
			OPERATING	FEDERAL	OPERATING	INT. CASE				FUND	FUND		FUND	FUND
1	0	BLVD	2	212	2	212	2	2	2	2	2	2	2	2
2	1	BLVD	2	212	2	212	2	2	2	2	2	2	2	2
3	2	BLVD	2	212	2	212	2	2	2	2	2	2	2	2
4	3	BLVD	2	212	2	212	2	2	2	2	2	2	2	2
5	4	BLVD	2	212	2	212	2	2	2	2	2	2	2	2
6	5	BLVD	2	212	2	212	2	2	2	2	2	2	2	2
7	6	BLVD	2	212	2	212	2	2	2	2	2	2	2	2
8	7	BLVD	2	212	2	212	2	2	2	2	2	2	2	2
9	8	BLVD	2	212	2	212	2	2	2	2	2	2	2	2
10	9	BLVD	2	212	2	212	2	2	2	2	2	2	2	2
11	10	BLVD	2	212	2	212	2	2	2	2	2	2	2	2
12	11	BLVD	2	212	2	212	2	2	2	2	2	2	2	2
13	12	BLVD	2	212	2	212	2	2	2	2	2	2	2	2
14	13	BLVD	2	212	2	212	2	2	2	2	2	2	2	2
15	14	BLVD	2	212	2	212	2	2	2	2	2	2	2	2
16	15	BLVD	2	212	2	212	2	2	2	2	2	2	2	2
17	16	BLVD	2	212	2	212	2	2	2	2	2	2	2	2
18	17	BLVD	2	212	2	212	2	2	2	2	2	2	2	2
19	18	BLVD	2	212	2	212	2	2	2	2	2	2	2	2
20	19	BLVD	2	212	2	212	2	2	2	2	2	2	2	2
21	20	BLVD	2	212	2	212	2	2	2	2	2	2	2	2
22	21	BLVD	2	212	2	212	2	2	2	2	2	2	2	2
23	22	BLVD	2	212	2	212	2	2	2	2	2	2	2	2
24	23	BLVD	2	212	2	212	2	2	2	2	2	2	2	2
25	24	BLVD	2	212	2	212	2	2	2	2	2	2	2	2
26	25	BLVD	2	212	2	212	2	2	2	2	2	2	2	2
27	26	BLVD	2	212	2	212	2	2	2	2	2	2	2	2
28	27	BLVD	2	212	2	212	2	2	2	2	2	2	2	2
29	28	BLVD	2	212	2	212	2	2	2	2	2	2	2	2
30	29	BLVD	2	212	2	212	2	2	2	2	2	2	2	2
31	30	BLVD	2	212	2	212	2	2	2	2	2	2	2	2
32	31	BLVD	2	212	2	212	2	2	2	2	2	2	2	2
33	32	BLVD	2	212	2	212	2	2	2	2	2	2	2	2
34	33	BLVD	2	212	2	212	2	2	2	2	2	2	2	2
35	34	BLVD	2	212	2	212	2	2	2	2	2	2	2	2
36	35	BLVD	2	212	2	212	2	2	2	2	2	2	2	2
37	36	BLVD	2	212	2	212	2	2	2	2	2	2	2	2
38	37	BLVD	2	212	2	212	2	2	2	2	2	2	2	2
39	38	BLVD	2	212	2	212	2	2	2	2	2	2	2	2
40	39	BLVD	2	212	2	212	2	2	2	2	2	2	2	2
41	40	BLVD	2	212	2	212	2	2	2	2	2	2	2	2
42	41	BLVD	2	212	2	212	2	2	2	2	2	2	2	2
43	42	BLVD	2	212	2	212	2	2	2	2	2	2	2	2
44	43	BLVD	2	212	2	212	2	2	2	2	2	2	2	2
45	44	BLVD	2	212	2	212	2	2	2	2	2	2	2	2
46	45	BLVD	2	212	2	212	2	2	2	2	2	2	2	2
47	46	BLVD	2	212	2	212	2	2	2	2	2	2	2	2
48	47	BLVD	2	212	2	212	2	2	2	2	2	2	2	2
49	48	BLVD	2	212	2	212	2	2	2	2	2	2	2	2
50	49	BLVD	2	212	2	212	2	2	2	2	2	2	2	2
51	50	BLVD	2	212	2	212	2	2	2	2	2	2	2	2
52	51	BLVD	2	212	2	212	2	2	2	2	2	2	2	2
53	52	BLVD	2	212	2	212	2	2	2	2	2	2	2	2
54	53	BLVD	2	212	2	212	2	2	2	2	2	2	2	2
55	54	BLVD	2	212	2	212	2	2	2	2	2	2	2	2
56	55	BLVD	2	212	2	212	2	2	2	2	2	2	2	2
57	56	BLVD	2	212	2	212	2	2	2	2	2	2	2	2
58	57	BLVD	2	212	2	212	2	2	2	2	2	2	2	2
59	58	BLVD	2	212	2	212	2	2	2	2	2	2	2	2
60	59	BLVD	2	212	2	212	2	2	2	2	2	2	2	2
61	60	BLVD	2	212	2	212	2	2	2	2	2	2	2	2
62	61	BLVD	2	212	2	212	2	2	2	2	2	2	2	2
63	62	BLVD	2	212	2	212	2	2	2	2	2	2	2	2
64	63	BLVD	2	212	2	212	2	2	2	2	2	2	2	2
65	64	BLVD	2	212	2	212	2	2	2	2	2	2	2	2
66	65	BLVD	2	212	2	212	2	2	2	2	2	2	2	2
67	66	BLVD	2	212	2	212	2	2	2	2	2	2	2	2
68	67	BLVD	2	212	2	212	2	2	2	2	2	2	2	2
69	68	BLVD	2	212	2	212	2	2	2	2	2	2	2	2
70	69	BLVD	2	212	2	212	2	2	2	2	2	2	2	2
71	70	BLVD	2	212	2	212	2	2	2	2	2	2	2	2
72	71	BLVD	2	212	2	212	2	2	2	2	2	2	2	2
73	72	BLVD	2	212	2	212	2	2	2	2	2	2	2	2
74	73	BLVD	2	212	2	212	2	2	2	2	2	2	2	2
75	74	BLVD	2	212	2	212	2	2	2	2	2	2	2	2
76	75	BLVD	2	212	2	212	2	2	2	2	2	2	2	2
77	76	BLVD	2	212	2	212	2	2	2	2	2	2	2	2
78	77	BLVD	2	212	2	212	2	2	2	2	2	2	2	2
79	78	BLVD	2	212	2	212	2	2	2	2	2	2	2	2
80	79	BLVD	2	212	2	212	2	2	2	2	2	2	2	2
81	80	BLVD	2	212	2	212	2	2	2	2	2	2	2	2
82	81	BLVD	2	212	2	212	2	2	2	2	2	2	2	2
83	82	BLVD	2	212	2	212	2	2	2	2	2	2	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	TOTAL	%	RANK
27		GGEBC	2		2	138			2		2		2		2	466	0	2.5
39		KCOBUR	2		2	28			2		2		2		2	278	0	2.5
40		WAS-TH	2		2	41			2		2		2		2	278	0	2.5
81		WAS-TH	2		2	234			2		2		2		2	234	0	2.5

SOURCE: ANNUAL FINANCIAL REPORT (FORM 35-4274), 1972-73, PAGE 5, 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	TOTAL	%	RANK
4		ALPENA	2		2				2		2		2		2	219	0	37.5
9		BAY	2		2				2		2		2		2	334,228	10	7.5
11		BERY	2		2				2		2		2		2	19,791	7	15.5
12		BRANCH	2		2				2		2		2		2	176,558	7	15.5
13		CALHAN	2		2				2		2		2		2	32,475	25	1
14		CHRYSLER	2		2				2		2		2		2	56,765	6	22
15		CLARK	2		2				2		2		2		2	12,553	7	15.5
16		CLARK	2		2				2		2		2		2	12,553	7	15.5
17		CLINTON	2		2				2		2		2		2	22,748	3	30.5
18		CLINTON	2		2				2		2		2		2	21,855	0	37.5
23		CLINTON	2		2				2		2		2		2	33,672	9	9
25		GENSEE	2		2				2		2		2		2	67,856	5	26
26		GENSEE	2		2				2		2		2		2	17,195	6	22
27		GENSEE	2		2				2		2		2		2	17,195	6	22
28		GENSEE	2		2				2		2		2		2	17,195	6	22
29		GENSEE	2		2				2		2		2		2	17,195	6	22
30		GENSEE	2		2				2		2		2		2	17,195	6	22
31		GENSEE	2		2				2		2		2		2	17,195	6	22
32		GENSEE	2		2				2		2		2		2	17,195	6	22
33		GENSEE	2		2				2		2		2		2	17,195	6	22
34		GENSEE	2		2				2		2		2		2	17,195	6	22
35		GENSEE	2		2				2		2		2		2	17,195	6	22
36		GENSEE	2		2				2		2		2		2	17,195	6	22
37		GENSEE	2		2				2		2		2		2	17,195	6	22
38		GENSEE	2		2				2		2		2		2	17,195	6	22
39		GENSEE	2		2				2		2		2		2	17,195	6	22
40		GENSEE	2		2				2		2		2		2	17,195	6	22
41		GENSEE	2		2				2		2		2		2	17,195	6	22
42		GENSEE	2		2				2		2		2		2	17,195	6	22
43		GENSEE	2		2				2		2		2		2	17,195	6	22
44		GENSEE	2		2				2		2		2		2	17,195	6	22
45		GENSEE	2		2				2		2		2		2	17,195	6	22
46		GENSEE	2		2				2		2		2		2	17,195	6	22
47		GENSEE	2		2				2		2		2		2	17,195	6	22
48		GENSEE	2		2				2		2		2		2	17,195	6	22
49		GENSEE	2		2				2		2		2		2	17,195	6	22
50		GENSEE	2		2				2		2		2		2	17,195	6	22
51		GENSEE	2		2				2		2		2		2	17,195	6	22
52		GENSEE	2		2				2		2		2		2	17,195	6	22
53		GENSEE	2		2				2		2		2		2	17,195	6	22
54		GENSEE	2		2				2		2		2		2	17,195	6	22
55		GENSEE	2		2				2		2		2		2	17,195	6	22
56		GENSEE	2		2				2		2		2		2	17,195	6	22
57		GENSEE	2		2				2		2		2		2	17,195	6	22
58		GENSEE	2		2				2		2		2		2	17,195	6	22
59		GENSEE	2		2				2		2		2		2	17,195	6	22
60		GENSEE	2		2				2		2		2		2	17,195	6	22
61		GENSEE	2		2				2		2		2		2	17,195	6	22
62		GENSEE	2		2				2		2		2		2	17,195	6	22
63		GENSEE	2		2				2		2		2		2	17,195	6	22
64		GENSEE	2		2				2		2		2		2	17,195	6	22
65		GENSEE	2		2				2		2		2		2	17,195	6	22
66		GENSEE	2		2				2		2		2		2	17,195	6	22
67		GENSEE	2		2				2		2		2		2	17,195	6	22
68		GENSEE	2		2				2		2		2		2	17,195	6	22
69		GENSEE	2		2				2		2		2		2	17,195	6	22
70		GENSEE	2		2				2		2		2		2	17,195	6	22
71		GENSEE	2		2				2		2		2		2	17,195	6	22
72		GENSEE	2		2				2		2		2		2	17,195	6	22
73		GENSEE	2		2				2		2		2		2	17,195	6	22
74		GENSEE	2		2				2		2		2		2	17,195	6	22
75		GENSEE	2		2				2		2		2		2	17,195	6	22
76		GENSEE	2		2				2		2		2		2	17,195	6	22
77		GENSEE	2		2				2		2		2		2	17,195	6	22
78		GENSEE	2		2				2		2		2		2	17,195	6	22
79		GENSEE	2		2				2		2		2		2	17,195	6	22
80		GENSEE	2		2				2		2		2		2	17,195	6	22
81		GENSEE	2		2				2		2		2		2	17,195	6	22
82		GENSEE	2		2				2		2		2		2	17,195	6	22
83		GENSEE	2		2				2		2		2		2	17,195	6	22
84		GENSEE	2		2				2		2		2		2	17,195	6	22
85		GENSEE	2		2				2		2		2		2	17,195	6	22
86		GENSEE	2		2				2		2		2		2	17,195	6	22
87		GENSEE	2		2				2		2		2		2	17,195	6	22
88		GENSEE	2		2				2		2		2		2	17,195	6	22
89		GENSEE	2		2				2		2		2		2	17,195	6	22
90		GENSEE	2		2				2		2		2		2	17,195	6	22
91		GENSEE	2		2				2		2		2		2	17,195	6	22
92		GENSEE	2		2				2		2		2		2	17,195	6	22
93		GENSEE	2		2				2		2		2		2	17,195	6	22
94		GENSEE	2		2				2		2		2		2	17,195	6	22
95		GENSEE	2		2				2		2		2		2	17,195	6	22
96		GENSEE	2		2				2		2		2		2	17,195	6	22
97		GENSEE	2		2				2		2		2		2	17,195	6	22
98		GENSEE	2		2				2		2		2		2	17,195	6	22
99		GENSEE	2		2				2		2		2		2	17,195	6	22
100		GENSEE	2		2				2		2		2		2	17,195	6	22

SOURCE: ANNUAL FINANCIAL REPORT (FORM 35-4274), 1972-73, PAGE 5, LINE 27. (% are percents of Total Annual Expenditures, Table 42.)

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.

SPECIAL EDUCATION PERSONNEL (EXCLUDING AIDES)

[illegible]

Source: Special Education Report (Form IS-4096), 1972-73, page 2. + means above \$ 10,800 and - means below \$ 10,800 per year. (56 are percents of total Expenditures = Table 42)

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						MA+		Step	Determ.	Neg. Org.	Health Insurance			
	Min.	Rank	Max.	Rank	Min.	Rank	Min.	Rank	Max.	Rank	Min.	Rank	Max.	Rank				Ins.	Car.	From	Rank
ALBEN							No Salary Schedule								Annual	No	No	Yes	B.C.	450	47
ALPENA	9000	12.5	12750	31	9	39	9600	19	13750	42.5	9	47.5	16300	19	Annual	No	Yes	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								Annual	Yes	LOC	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	No	Yes	MESSA	228	53
CHELSEA	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
CLARE	8736	22	12666	33	10	29	9336	32	14666	30	10	38.5	16396	18	Annual	Yes	LOC	Yes	B.C.	606	19.5
CLINTON	9100	12.5	13650	14.5	10	29	10010	5	15015	21	10	38.5	17062	11.5	Annual	Yes	MEA	Yes	Comb.	0	55
DELTA	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
DICK	8150	49	12582	35	9	39	8920	46	13771	41	9	47.5	14960	37	Annual	No	No	Yes	MESSA	606	19.5
EATON	8925	18	12790	29	9	39	9450	24.5	14935	24	12	13.5	15460	37	Annual	Yes	LOC	Yes	MESSA	540	41
GENESE	8765	22	11852	45	6	46.5	9265	34	13788	11	12	13.5	16288	20	Annual	Yes	MEA	Yes	Comb.	0	55
GLADWIN	9100	12.5	13650	14.5	10	29	10010	5	15015	21	10	38.5	17062	11.5	Annual	Yes	MEA	Yes	Comb.	0	55
GOCEBC	8200	47	12750	31	11	15.5	9350	30.5	13200	48	11	25.5	13200	49	Annual	Yes	LOC	Yes	Comb.	606	19.5
GRATON	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
HILLS	9064	10	13233	20	7	43.5	8500	51	No Schedule						Board	No	No	Yes	B.C.	240	52
COPPER	8600	39.5	12930	26	11	15.5	9743	11	14819	27	8	49	17448	8	Annual	No	No	Yes	B.C.	576	35.5
HURON	8900	18	12050	42.5	9	39	9000	42	13854	40	11	25.5	13854	47	Annual	No	No	Yes	B.C.	838	1
INGHAM	9065	9	14504	6	10	29	9590	23	14000	38	10	38.5	14600	40	Annual	Yes	MEA	No			
IONIA	9100	12.5	11830	47	6	46.5	9790	9	16498	6	12	13.5	17224	9	Annual	Yes	LOC	Yes	Comb.	606	19.5
ISOSCO	8450	34.5	15080	3	12	6.5	10010	5	15015	21	10	38.5	17778	6	Annual	Yes	MEA	Yes	B.C.	589	32
JACKSON	8975	15	14178	11	12	6.5	9603	18	15846	9	12	13.5	15808	24	Annual	Yes	LOC	Yes	B.C.	576	35.5
KEOC							Refused to Answer								Annual	No	No	Yes	MESSA	606	19.5
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								Annual	No	No	Yes		400	49
LAFER	9169	4	13754	13	10	29	9811	8	14717	29	10	38.5	15680	27	Annual	Yes	MEA	No			
LENEXE	8225	45	13825	12	13	2	8905	47	15105	16	13	5	15965	22	Annual	Yes	MEA	Yes	Comb.	606	19.5
LIVING							No Salary Schedule								Annual	No	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
MANTEE							No Salary Schedule								Annual	No	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	32	15147	14	12	13.5	17566	7	Annual	Yes	MEA	Yes	MESSA	624	7
MEGSA	8587	29	12125	41	10	29	9159	28	14014	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								Annual	No	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
MUSKIE	9150	5	14921	4	12	6.5	9699	17	16607	5	13	5	16920	13	Board	Yes	MEA	Yes	Comb.	606	19.5
NEMAGO	8600	39.5	14448	9	16	1	9975	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	No	Yes	B.C.	576	35.5
OCEANA	8400	39.5	15255	36.5	11	15.5	9000	42	13525	44	11	25.5	16325	42	Annual	No	No	Yes	MESSA	526	42
OTTAWA	8400	39.5	Refused to Answer				Refused to Answer								Annual	Yes	MEA	Yes	MESSA	576	35.5
COOR	8400	39.5	12600	34	10	29	9000	42	13500	45	10	38.5	14850	38	Annual	Yes	MEA	Yes	MESSA	719	5.5
SAGINAW	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.	8648	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								Annual	No	No	Yes	B.C.	480	44.5
SHIWA	9567	16	13500	16	11	15.5	9510	22	14144	34	12	13.5	15463	32	Annual	Yes	MEA	Yes	B.C.	756	3
TUSCLA	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.	756	3
WEXFED	8500	32	12750	31	10	29	8950	45	13450	46	10	38.5	13450	48	Annual	No	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.

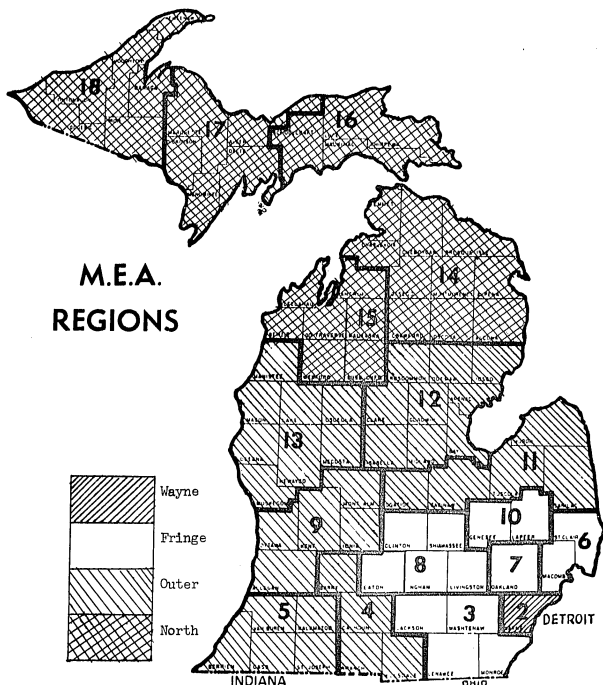
TABLE 45
MA MAXIMUM SALARIES, 1973-74

MICHIGAN EDUCATION ASSOCIATION			INTERMEDIATE SCHOOL DISTRICTS				
REGIONS ¹	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	16,543	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	JACKSON	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	CLINTON	14,877	15,864	Yes	MEA
			SHIawas	14,144		Yes	MEA
			EATON	14,935		Yes	MEA
			INGHAM	16,498		Yes	LOC
			LIVING	no		No	None
9	Outer	14,018	OTTAWA	no	14,405	Yes	MEA
			MONTICL	13,750		Yes	MEA
			KENT	14,450		Yes	MEA
			IONIA	15,015		Yes	MEA
			ALLEGH	no		No	None
12	Outer	13,996	COOR	13,500	14,835	Yes	MEA
			IOSCO	15,808		Yes	LOC
			CLARE	15,015		Yes	MEA
			GLADWIN	15,015		Yes	MEA
			MIDLAND	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	No	None
			MASON	15,147		Yes	MEA
			MUSKEG	no		No	None
			MUSKEG	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
			MEHOM	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	GOGEBE	13,200	13,527	Yes	LOC
			COPPER	13,854		No	None
16	North	12,955	EUP	14,466	14,466	Yes	LOC
15	North	12,644	TRAVRS	15,083	14,267	Yes	LOC
			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)-----
14,750		Outer (23)	None (9)		Medium (17)	
14,500						High (20)
14,250						
14,000	Low (15)	North (12)		No (8)	Low (18)	

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

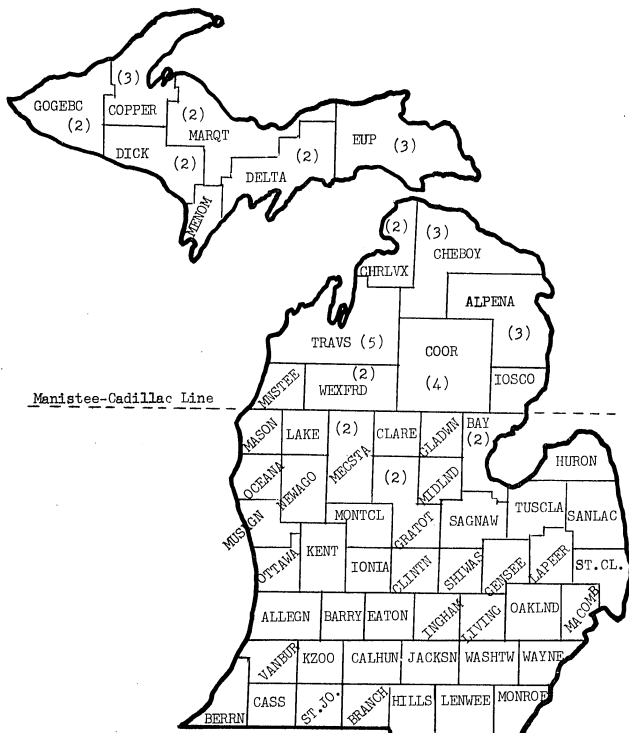
The first Intermediate School District consolidation combined Charlevoix and Emmett Counties in 1963. Figure 1 shows that by 1972 36 districts had consolidated into 15 districts north of the Manistee-Cadillac line, containing from 1 to 5 counties each. Only three consolidations had taken place south 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-401
4-73Michigan Department of Education
400 Capitol Building
Box 600 Lansing, Michigan 48902
☐ 1973-74 Budget
☒ 1972-73 Financial

☐ Check One Only

INTERMEDIATE SCHOOL DISTRICT REPORT FOR STATE AID

Name INTERMEDIATE SCHOOL DISTRICT	INTERMEDIATE CODE NUMBER	Telephone - Area Code	Local No.
	Address	City	Zip Code

NOTE: Each ISD must complete this form for: (1) 1973-74 Budget, and (2) 1972-73 Financial. Please indicate if the report is for "Budget" or "Financial" reporting purposes by checking the box provided in the upper right hand corner of each page.

MAILING INSTRUCTIONS: 1973-74 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 balance OCTOBER 1, 1973 to the STATE address indicated above.

GENERAL INFORMATION

The Intermediate School District (ISD) Accounting Manual adopted in 1969 provides the basic fund and descriptive information to complete this report. Budgets should be prepared and expenditures reported in accordance with the fund, account, 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.

1. DAY CARE TRAINING CENTER expenditures are identified as those expenditures that relate directly to the day care training center. These expenditures are reported in the special education fund, account, and activity classification. Detailed identification of expenditures should be part of the intermediate records and audit.
2. OPERATING column would include those expenditures identified with the normal special education fund, account, and activity classification. Detailed identification of expenditures should be part of the intermediate records and audit.

PART I - INSTRUCTIONS:

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

FINANCIAL: All parts must be completed using the modified accrual method of accounting. The division by service group has been omitted from this form. However, division by service group should be provided in your financial statement. Your groupings can be found in Section 20, page 3 of the ISD Manual.

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 in fund equity, please indicate the year when error occurred and what the adjustment is correcting, e.g., taxes written off, overstatement of instructional salaries, etc.

PART III - REVENUES: All revenues received by the intermediate district for each 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.), these details should be provided for additional funds within the district may have. Tax rates 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 408, 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 360 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 correct section for all general fund capital expenditure other than local taxes, i.e., miscellaneous revenue, gifts, state aid, etc.

PART VI - CERTIFICATION: Self explanatory.

DCASIS
(Page 3)Michigan Department of Education
DEPARTMENT SERVICES(Check One Only)
☐ 1973-74 Budget
☒ 1977-78 Financial

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

ACCOUNT TITLE	GENERAL FUND	SPECIAL EDUCATION FUND	TECHNICAL EDUCATION FUND	COOPERATIVE EDUCATION FUND	DEBT RESERVANT FUND	BUILDING AMPLIFICATION FUND	OTHER FUNDS	TOTAL ALL FUNDS
ACCT. NO.	Operating	Federal	Operating	Operating	Operating	Operating	Operating	Operating
1 ASSETS								
2 4101 Petty Cash	6,840		20,764	632	210			28,519
3 4102 Cash in Bank	2,641,641	847,265	19,724,032	283,926	4,393,437	102,271	9,188,841	163,006
4 4103 Accounts Receivable	1,600,671	3,632,611	5,432,000	76,431	1,333,000	269,218	12,753,818	922,456
5 4104 Accounts Receivable	1,682,011	700,180	3,146,300	76,431	884,007	269,218	26,151,611	21,854,728
6 4105 Inventories	79,202		3,000	700	33,010		13,661	81,663
7 4106 Due From Other Funds	654,728	44,452	400,908	1,962	11,281	18,428	164,731	1,300
8 4107 Prepaid Expenses	44,330		12,490	18,428	18,428		18,428	1,292,356
9 4108 Prepaid Expenses	44,330		12,490	18,428	18,428		18,428	1,292,356
10 4109 Prepaid Expenses	44,330		12,490	18,428	18,428		18,428	1,292,356
11 4110 Prepaid Expenses	44,330		12,490	18,428	18,428		18,428	1,292,356
12 4111 Prepaid Expenses	44,330		12,490	18,428	18,428		18,428	1,292,356
13 4112 Prepaid Expenses	44,330		12,490	18,428	18,428		18,428	1,292,356
14 4113 Prepaid Expenses	44,330		12,490	18,428	18,428		18,428	1,292,356
15 4114 Prepaid Expenses	44,330		12,490	18,428	18,428		18,428	1,292,356
16 4115 Prepaid Expenses	44,330		12,490	18,428	18,428		18,428	1,292,356
17 4116 Prepaid Expenses	44,330		12,490	18,428	18,428		18,428	1,292,356
18 4117 Prepaid Expenses	44,330		12,490	18,428	18,428		18,428	1,292,356
19 4118 Prepaid Expenses	44,330		12,490	18,428	18,428		18,428	1,292,356
20 4119 Prepaid Expenses	44,330		12,490	18,428	18,428		18,428	1,292,356
21 4120 Prepaid Expenses	44,330		12,490	18,428	18,428		18,428	1,292,356
22 4121 Prepaid Expenses	44,330		12,490	18,428	18,428		18,428	1,292,356
23 4122 Prepaid Expenses	44,330		12,490	18,428	18,428		18,428	1,292,356
24 4123 Prepaid Expenses	44,330		12,490	18,428	18,428		18,428	1,292,356
25 4124 Prepaid Expenses	44,330		12,490	18,428	18,428		18,428	1,292,356
26 4125 Prepaid Expenses	44,330		12,490	18,428	18,428		18,428	1,292,356
27 4126 Prepaid Expenses	44,330		12,490	18,428	18,428		18,428	1,292,356
28 4127 Prepaid Expenses	44,330		12,490	18,428	18,428		18,428	1,292,356
29 4128 Prepaid Expenses	44,330		12,490	18,428	18,428		18,428	1,292,356
30 4129 Prepaid Expenses	44,330		12,490	18,428	18,428		18,428	1,292,356
31 4130 Prepaid Expenses	44,330		12,490	18,428	18,428		18,428	1,292,356
32 4131 Prepaid Expenses	44,330		12,490	18,428	18,428		18,428	1,292,356
33 4132 Prepaid Expenses	44,330		12,490	18,428	18,428		18,428	1,292,356
34 4133 Prepaid Expenses	44,330		12,490	18,428	18,428		18,428	1,292,356
35 4134 Prepaid Expenses	44,330		12,490	18,428	18,428		18,428	1,292,356
36 4135 Prepaid Expenses	44,330		12,490	18,428	18,428		18,428	1,292,356
37 4136 Prepaid Expenses	44,330		12,490	18,428	18,428		18,428	1,292,356
38 4137 Prepaid Expenses	44,330		12,490	18,428	18,428		18,428	1,292,356
39 4138 Prepaid Expenses	44,330		12,490	18,428	18,428		18,428	1,292,356
40 4139 Prepaid Expenses	44,330		12,490	18,428	18,428		18,428	1,292,356
41 4140 Prepaid Expenses	44,330		12,490	18,428	18,428		18,428	1,292,356
42 4141 Prepaid Expenses	44,330		12,490	18,428	18,428		18,428	1,292,356
43 4142 Prepaid Expenses	44,330		12,490	18,428	18,428		18,428	1,292,356
44 4143 Prepaid Expenses	44,330		12,490	18,428	18,428		18,428	1,292,356
45 4144 Prepaid Expenses	44,330		12,490	18,428	18,428		18,428	1,292,356
46 4145 Prepaid Expenses	44,330		12,490	18,428	18,428		18,428	1,292,356
47 4146 Prepaid Expenses	44,330		12,490	18,428	18,428		18,428	1,292,356
48 4147 Prepaid Expenses	44,330		12,490	18,428	18,428		18,428	1,292,356
49 4148 Prepaid Expenses	44,330		12,490	18,428	18,428		18,428	1,292,356
50 4149 Prepaid Expenses	44,330		12,490	18,428	18,428		18,428	1,292,356
51 4150 Prepaid Expenses	44,330		12,490	18,428	18,428		18,428	1,292,356
52 4151 Prepaid Expenses	44,330		12,490	18,428	18,428		18,428	1,292,356
53 4152 Prepaid Expenses	44,330		12,490	18,428	18,428		18,428	1,292,356
54 4153 Prepaid Expenses	44,330		12,490	18,428	18,428		18,428	1,292,356
55 4154 Prepaid Expenses	44,330		12,490	18,428	18,428		18,428	1,292,356
56 4155 Prepaid Expenses	44,330		12,490	18,428	18,428		18,428	1,292,356
57 4156 Prepaid Expenses	44,330		12,490	18,428	18,428		18,428	1,292,356
58 4157 Prepaid Expenses	44,330		12,490	18,428	18,428		18,428	1,292,356
59 4158 Prepaid Expenses	44,330		12,490	18,428	18,428		18,428	1,292,356
60 4159 Prepaid Expenses	44,330		12,490	18,428	18,428		18,428	1,292,356
61 4160 Prepaid Expenses	44,330		12,490	18,428	18,428		18,428	1,292,356
62 4161 Prepaid Expenses	44,330		12,490	18,428	18,428		18,428	1,292,356
63 4162 Prepaid Expenses	44,330		12,490	18,428	18,428		18,428	1,292,356
64 4163 Prepaid Expenses	44,330		12,490	18,428	18,428		18,428	1,292,356
65 4164 Prepaid Expenses	44,330		12,490	18,428	18,428		18,428	1,292,356
66 4165 Prepaid Expenses	44,330		12,490	18,428	18,428		18,428	1,292,356
67 4166 Prepaid Expenses	44,330		12,490	18,428	18,428		18,428	1,292,356
68 4167 Prepaid Expenses	44,330		12,490	18,428	18,428		18,428	1,292,356
69 4168 Prepaid Expenses	44,330		12,490	18,428	18,428		18,428	1,292,356
70 4169 Prepaid Expenses	44,330		12,490	18,428	18,428		18,428	1,292,356
71 4170 Prepaid Expenses	44,330		12,490	18,428	18,428		18,428	1,292,356
72 4171 Prepaid Expenses	44,330		12,490	18,428	18,428		18,428	1,292,356
73 4172 Prepaid Expenses	44,330		12,490	18,428	18,428		18,428	1,292,356
74 4173 Prepaid Expenses	44,330		12,490	18,428	18,428		18,428	1,292,356
75 4174 Prepaid Expenses	44,330		12,490	18,428	18,428		18,428	1,292,356
76 4175 Prepaid Expenses	44,330		12,490	18,428	18,428		18,428	1,292,356
77 4176 Prepaid Expenses	44,330		12,490	18,428	18,428		18,428	1,292,356
78 4177 Prepaid Expenses	44,330		12,490	18,428	18,428		18,428	1,292,356
79 4178 Prepaid Expenses	44,330		12,490	18,428	18,428		18,428	1,292,356
80 4179 Prepaid Expenses	44,330		12,490	18,428	18,428		18,428	1,292,356
81 4180 Prepaid Expenses	44,330		12,490	18,428	18,428		18,428	1,292,356
82 4181 Prepaid Expenses	44,330		12,490	18,428	18,428		18,428	1,292,356
83 4182 Prepaid Expenses	44,330		12,490	18,428	18,428		18,428	1,292,356
84 4183 Prepaid Expenses	44,330		12,490	18,428	18,428		18,428	1,292,356
85 4184 Prepaid Expenses	44,330		12,490	18,428	18,428		18,428	1,292,356
86 4185 Prepaid Expenses	44,330		12,490	18,428	18,428		18,428	1,292,356
87 4186 Prepaid Expenses	44,330		12,490	18,428	18,428		18,428	1,292,356
88 4187 Prepaid Expenses	44,330		12,490	18,428	18,428		18,428	1,292,356
89 4188 Prepaid Expenses	44,330		12,490	18,428	18,428		18,428	1,292,356
90 4189 Prepaid Expenses	44,330		12,490	18,428	18,428		18,428	1,292,356
91 4190 Prepaid Expenses	44,330		12,490	18,428	18,428		18,428	1,292,356
92 4191 Prepaid Expenses	44,330		12,490	18,428	18,428		18,428	1,292,356
93 4192 Prepaid Expenses	44,330		12,490	18,428	18,428		18,428	1,292,356
94 4193 Prepaid Expenses	44,330		12,490	18,428	18,428		18,428	1,292,356
95 4194 Prepaid Expenses	44,330		12,490	18,428	18,428		18,428	1,292,356
96 4195 Prepaid Expenses	44,330		12,490	18,428	18,428		18,428	1,292,356
97 4196 Prepaid Expenses	44,330		12,490	18,428	18,428		18,428	1,292,356
98 4197 Prepaid Expenses	44,330		12,490	18,428	18,428		18,428	1,292,356
99 4198 Prepaid Expenses	44,330		12,490	18,428	18,428		18,428	1,292,356
100 4199 Prepaid Expenses	44,330		12,490	18,428	18,428		18,428	1,292,356
101 4200 Prepaid Expenses	44,330		12,490	18,428	18,428		18,428	1,292,356
102 4201 Prepaid Expenses	44,330		12,490	18,428	18,428		18,428	1,292,356
103 4202 Prepaid Expenses	44,330		12,490	18,428	18,428		18,428	1,292,356
104 4203 Prepaid Expenses	44,330		12,490	18,428	18,428		18,428	1,292,356
105 4204 Prepaid Expenses	44,330		12,490	18,428	18,428		18,428	1,292,356
106 4205 Prepaid Expenses	44,330		12,490	18,428	18,428		18,428	1,292,356
107 4206 Prepaid Expenses	44,330		12,490	18,428	18,428		18,428	1,292,356
108 4207 Prepaid Expenses	44,330		12,490	18,428	18,428		18,428	1,292,356
109 4208 Prepaid Expenses	44,330		12,490	18,428	18,428		18,428	1,292,356
110 4209 Prepaid Expenses	44,330		12,490	18,428	18,428		18,428	1,292,356
111 4210 Prepaid Expenses	44,330		12,490	18,428	18,428		18,428	1,292,356
112 4211 Prepaid Expenses	44,330		12,490	18,428	18,428		18,428	1,292,356
113 4212 Prepaid Expenses	44,330		12,490	18,428	18,428		18,428	1,292,356
114 4213 Prepaid Expenses	44,330		12,490	18,428	18,428		18,428	1,292,356
115 4214 Prepaid Expenses	44,330		12,490	18,428	18,428		18,428	1,292,356
116 4215 Prepaid Expenses	44,330		12,490	18,428	18,428		18,428	1,292,356
117 4216 Prepaid Expenses	44,330		12,490	18,428	18,428		18,428	1,292,356
118 4217 Prepaid Expenses	44,330		12,490	18,428	18,428		18,428	1,292,356
119 4218 Prepaid Expenses	44,330		12,490	18,428	18,428		18,428	1,292,356
120 4219 Prepaid Expenses	44,330		12,490	18,428	18,428		18,428	1,292,356
121 4220 Prepaid Expenses	44,330		12,490	18,428	18,428		18,428	1,292,356
122 4221 Prepaid Expenses	44,330		12,					

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☒ 1971-72 Fiscal

PART III - REVENUES (To The Nearest Dollar)

PART II - REVENUES (To The Board's Order)												
LINE NO.	INDEBT CODE	ACCOUNT TITLE	GENERAL FUND		SPECIAL EDUCATION FUND		COOPERATIVE EDUCATION FUND		REVENUE FUND		TOTAL ALL FUNDS	
			Operating	Federal	Operating	Federal	Operating	Federal	Operating	Federal	Operating	Federal
1	1	INTERMEDIATE DISTRICT SERV										
2	1	1000	20		70							
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160	1	1000	20		70							
161	1	100										

Appendix A, (Continued)

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PART IV - TRANSFERS TO THE NEAREST DOLLAR			NAME OF INTERMEDIATE SCHOOL DISTRICT			CODE NUMBER			
LINE/PROJECT NO.	ACCOUNT TITLE	GENERAL FUND	SPECIAL EDUCATION FUND	VOCATIONAL TECHNICAL EDUCATION FUND	COOPERATIVE EDUCATION FUND	RETIREMENT FUND	BUILDING AND SITE FUND	OTHER FUND	TOTAL ALL FUNDS
1	Operating	Operating	Operating	Operating	Operating	Operating	Operating	Operating	Operating
2	Federal	Federal	Federal	Federal	Federal	Federal	Federal	Federal	Federal
3	TRANSFERS (See 150 Manual Sec. 40)								
4	TRANSFERS TO OTHER FUND								
5	INCOMING TRANSFERS								
6	Total Incoming Transfers From Other School Districts or Administrative Units	226,105	42,793	1,368,134	2,955	96,662	93,200	3,077	1,833,716
7	Amounts Received From Other School Districts or Administrative Units								
8	Child Accounting Audit	41,063					3,607		44,670
9	Employee Personnel Services	10,440		916					10,640
10	Student Testing	3,603							3,603
11	Financial and Accounting Services	788,629					737,518		1,525,977
12	Teacher Institution Fees	5,436					178,516		22,992
13	Other Administrative Services (Describe)	170,444					171,471		341,915
14	TOTAL INCOMING TRANSFERS	969,781	2,800	10,005	3,008	229,564	932,702		2,231,184
15	OUTGOING TRANSFERS								
16	Total Outgoing Transfers To Other School Districts or Administrative Units	1,388,901	2,800	10,921	3,008	18,131	7,000		50,935
17	General Fund	492,484	204	5,838		18,131	598,204		1,464,543
18	Special Education Fund	31,226	5,954			20,873	850,978		1,231,255
19	Vocational Technical Education Fund	3,100	21,076	31,000		1,711			61,411
20	Cooperative Education Fund	3,128				53,233	10,000		131,427
21	TOTAL OUTGOING TRANSFERS	590,560	27,634	45,838	10,216	141,395	489,648	220,000	3,038,399
22	TOTAL INTRA SCHOOL DISTRICT FUND TRANSFERS (Add Lines 16 - 21)	2,205,473	73,217	1,419,893	16,179	1,040,149	489,648	1,466,156	2,231,977
23	OUTGOING TRANSFERS (Add Lines 22 and 21)								
24	General Fund	204		459,155	10,216	31,726	8,379	21,476	498,900
25	Special Education Fund	18,658		2,800					54,458
26	Vocational Technical Education Fund	18,631		103,943					122,971
27	Cooperative Fund	10,100		844,401					1,094,659
28	TOTAL OUTGOING TRANSFERS TO OTHER FUNDS (Add Lines 24 - 27)	1,307		1,267,000		77,322	94,522	94,522	2,038,851
29	OUTGOING TRANSFERS TO OTHER FUNDS (Add Lines 24 - 27)	55,943	2,320	1,272,444	14,550	1,191,255	59,700	76,425	3,038,399
30	Outgoing Transfers Accounts To Other School Districts or Administrative Units	175,657	350,484	20,670,287	231,199	4,825,086	3,084	25,000	135,739
31	TOTAL OUTGOING TRANSFERS (Add Lines 29 and 30)	231,600	352,804	22,242,761	233,709	6,016,341	62,784	101,425	183,122
32	TOTAL REVENUES AND TRANSFERS (Add Line 22 minus Line 31)	1,973,873	-279,187	20,822,848	-217,130	-5,861,728	997,365	1,364,725	22,339,400
33	TOTAL REVENUES AND TRANSFERS (Add Line 22 minus Line 31)	16,931,806	4,463,829	28,874,362	3,420,371	7,193,299	1,228,975	6,284,116	1,087,020
34	TOTAL ALL FUNDS - LINE 32 MUST EQUAL LINE 33								

COMMENTS: Further Explanation of Any of the Above Items is Necessary, Attach Extra Sheets.

TOTAL ALL FUNDS - LINE 32 MUST EQUAL LINE 33

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

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PART V - EXPENDITURES (To The Nearest Dollar)

FUND NO.	ACCT NO.	ACCT CENTER	ACCOUNT TITLE	GENERAL FUND		SPECIAL EDUCATION FUND		VOCATIONAL TECHNICAL FUND		COOPERATIVE EDUCATION FUND		DEBT RETIREMENT FUND		BUILDING RENT AND SITE FUND		OTHER FUND		TOTAL ALL FUNDS
				Operating	Federal	Operating	Gr. Cate	Operating	Gr. Cate	Operating	Gr. Cate	Operating	Gr. Cate	Operating	Gr. Cate	Operating	Gr. Cate	
5	1	100	INSTRUCTION	1,163,449	79,524	984,128	137,141	124,282								70,727		2,889,102
5	1	101	Salaries and Benefits	816,024	242,953	7,375,972	33,127	16,031								2,123		8,899,102
5	1	102	TOTAL: General Instruction	816,024	242,953	7,375,972	33,127	16,031								2,123		8,899,102
5	4	103	TOTAL: Direct Services	6,776	48,383	202,856	14,185	57,215										320,915
5	4	104	TOTAL: Business and Commerce	212		7,230		143,713										151,975
5	4	105	TOTAL: Vocational Technical	815,402	280,469	2,423		2,423								897,292		3,168,441
5	4	106	TOTAL: Vocational Support	498,577	767,142	3,824,374	24,109	27,238								20,122		2,289,928
5	4	107	TOTAL: Adult Education	1,498,577	2,423	3,824,374	24,109	27,238								20,122		2,289,928
5	4	108	TOTAL: Adult Support Services	2,480,769	501,315	819,164	377,033	21,022								143,456		2,700,704
5	11	109	TOTAL: Teacher Instruction Support	953,197	671,377	27,238	25,993	139,478								5,456		2,170,294
5	11	110	TOTAL: Instructional Support	6,768,185	3,470,270	2,085,768	3,793,480	292,297								1,153,394		18,224,488
5	12	111	ADMINISTRATION	2,612,433	78,112	1,084,262	29,123	192,418								32,295		3,425,463
5	12	112	Administrative Services	218,972	28,112	86,123	11,310	31,130								805		242,422
5	12	113	Supplies	2,393,461	49,999	998,139	18,013	161,288								16,790		3,182,844
5	12	114	Other	518,110	4,201	82,416	4,164	20,910								7,531		17,022
5	12	115	TOTAL: Administration	2,911,543	72,312	1,066,680	33,487	223,426								24,126		3,638,900
5	12	116	TOTAL: Administration (Line 1-16)	5,076,185	185,476	1,345,833	100,321	276,497								8,883		12,749,726
5	21	117	TOTAL: Attendance and Child Accounting	219,331	59,577	2,971	9,444									1,012		292,555
5	21	118	TOTAL: Health	18,636	73,347	41,073	29,817	4,290								543		227,818
5	21	119	TOTAL: Physical Education	52,856	71,620	453,251	476,707	17,178								7,072		1,171,654
5	21	120	TOTAL: Physical Education (Line 1-3)	101,492	142,967	494,322	506,524	22,133								2,780		2,218,272
5	21	121	TOTAL: Maintenance of Physical Plant	529,141	12,185	1,014,545	64,123	16,188										2,584,101
5	24	122	FIXED CHARGES	26,630	108,822	126,211	33,593	14,242								6,105		341,721
5	24	123	Contributions to Employees Retirement	19,738	33,010	9,348	2,953	19,201										56,861
5	24	124	Payments for Social Security	220,577	15,442	58,821	67,141	120,450										352,411
5	24	125	Interest on Long-Term Debt	1,100	2,050	2,050	2,050	2,050										6,200
5	24	126	Interest on Short-Term Loans	34,510	4,050	24,870	30,450	30,450										84,860
5	24	127	Other Fixed Charges	30,300	3,200	47,952	20,582									7,719		153,027
5	24	128	Interest on Debt	810,200	2,000	2,000	138,307	126,866										1,077,433
5	24	129	TOTAL: FIXED CHARGES (Line 1-13)	1,453,263	233,472	1,406,127	352,428	353,228								7,763		3,479,397

COMMENTS: Funds Expenditure of Any of the Above Items (If additional space is necessary, attach extra sheet.)

1973-74 Budget
 1972-73 Financial
 (Check One Only)

 Michigan Department of Education
 DEPARTMENT SERVICES

PAGE LINE NO.	ACCT. CODE	ACCOUNT TITLE	GENERAL FUND			SPECIAL EDUCATION FUND	VOCATIONAL EDUCATION FUND	COOPERATIVE EDUCATION FUND	DEBT REVENUE FUND	BUILDING FUND	OTHER FUNDS	TOTAL FUND
			Operating	...	Federal	Operating
1	1	DATA PROCESSING	1,231,064		276		2,332	84,409				1,319,026
2	2	Salaries	251,602				6,590	3,487				303,650
3	3	Contracted Services	250,322				1,001	1,001				505,376
4	4	Supplies	250,322									105,976
5	5	Dues	2,852					1,477				5,453
6	6		72,106									72,106
7	7	TOTAL DATA PROCESSING (Lines 2-7)	1,024,856		276		10,132	17,585				2,132,471
8	8	EXPENDITURES	16,402,132		4,276,482	24,705,452	4,905,192	754,112	2,172	16,426	1,358,264	51,822,212
9	9	CAPITAL OUTLAY										
10	10	Site Acquisition and Improvements	8,200			30,164	33,110	76,271		240,387	19,342	421,688
11	11	New Buildings and Additions	16,043			574,041				9,812,422	21,472	10,261,493
12	12	Renovating & Improvements to Buildings	31,350		12	2,230	24	24				3,422,507
13	13	Equipment	263,864		68,874	44,874	92	92				348,896
14	14	TOTAL CAPITAL OUTLAY (Lines 10-14)	263,864		68,874	1,108,044	125,622	78,000		15,296,173	101,972	18,201,749
15	15	TOTAL: Food Services	20,803		45,773	2,054						68,630
16	16	TOTAL: Student Body Activities	33,377		92,164	38,110	83,202			947	9,872	247,450
17	17	TOTAL: Student Body Activities			242							947
18	18	Redemption of State Bonds										
19	19	Interest on Bonded Debt										
20	20	Premium on Retirement of Bonds										
21	21	Retirement Expenses										
22	22	Other										
23	23	TOTAL DEBT FUND EXPEND. (Lines 20-24)										
24	24	TOTAL DEBT FUND EXPEND. (Lines 20-24)										
25	25	TOTAL DEBT FUND EXPEND. (Lines 20-24)										
26	26	TOTAL DEBT FUND EXPEND. (Lines 20-24)										
27	27	TOTAL DEBT FUND EXPEND. (Lines 20-24)										
28	28	TOTAL DEBT FUND EXPEND. (Lines 20-24)										
29	29	TOTAL DEBT FUND EXPEND. (Lines 20-24)										
30	30	TOTAL DEBT FUND EXPEND. (Lines 20-24)										
31	31	TOTAL DEBT FUND EXPEND. (Lines 20-24)										

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 _____
 Superintendent or _____ (Signature)
 Authorized Official
 Contact Person _____ Telephone _____
 Area Code Local No. _____

DS-4096
4/73Michigan Department of Education
DEPARTMENT SERVICES
Box 420, 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

1. **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 _____

11. PERSONNEL AND ACTUAL COSTS See page 1 for column instructions.

L I N E	PROGRAMS	NUMBER OF APPROVED PERSONNEL SEPT. 29				TOTAL SALARIES (To the nearest dollar)				APPROVED EQUIPMENT COST SUM OF COLUMNS 8-10.	TOTAL PROGRAM COST SUM OF COLUMNS 8-11.
		10,000 and Above		5,000 Above		1,000 Above		Below 1,000			
		1-2	3-4	5-6	7-8	9-10	11-12	13-14	15-16		
1.	MENTALLY HANDICAPPED:										
2.	Type "A" Teachers										
3.	Type "B" Teachers										
4.	Ment. Hand. Consultant										
5.	PHYSICALLY HANDICAPPED:										
6.	Type 1 Deaf Only										
7.	Hard of Hearing Only										
8.	Deaf and H.H.										
9.	Blind Only										
10.	P.S. Only										
11.	Blind and P.S.										
12.	Crippled or P.H.										
13.	Type 1 TOTAL										
14.	Type 2 Home and Hosp'd										
15.	Type 3 Speech Consultants										
16.	Type 4 Teacher Consultants:										
17.	A. Blind & P.S.										
18.	B. Deaf & H.H.										
19.	C. Crippled or P.H.										
20.	Type 4 TOTAL										
21.	EMOTIONALLY DISTURBED:										
22.	Teacher Consultants										
23.	Classroom Teachers										
24.	Emotionally Disturbed TOTAL										
25.	OTHER PERSONNEL:										
26.	Social Workers										
27.	School Diagnosticians										
28.	Director-Full Time										
29.	Supervisor-Full Time										
30.	Occupational Therapist										
31.	Physical Therapist										
32.	Other Prof-Personnel										
33.	Producers of Materials for Visually Handicapped										
34.	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)