

2010 Budget and Salary/Compensation Transparency Reporting

Report Date: 05/13/10

INTRODUCTION

Section 18 (2) of the Public Act 94 of 1979, The State School Aid Act, has been amended, which requires each school district and intermediate school district to post certain information on its website within 30 days after a board adopts its annual operating budget or any subsequent revision to that budget. The Annual Budget & Transparency Reporting is an opportunity to communicate our community on how we utilize the resources that are provided to us.

The following information is required to be posted on our website:

1. The annual operating budget and subsequent budget revisions.
2. Using data that has already been collected and submitted to the Michigan Department of Education (MDE), a summary of district or intermediate district expenditures for the most recent fiscal year for which they are available, expressed in the following two (2) pie charts which were provided for the general fund of the district or intermediate district by the Center for Educational Performance and Information (CEPI):
 - (a) A chart of personnel expenditures broken down into the following subcategories:
 - (1) Salaries and Wages
 - (2) Employee benefit costs, including, but not limited to, medical, dental, vision, life, disability, and long term care benefits.
 - (3) Retirement benefits costs
 - (4) All other personnel costs
 - (b) A chart of all district expenditures, broken into the following subcategories:
 - (1) Instruction
 - (2) Support Services
 - (3) Business and administration
 - (4) Operations and Maintenance
3. Links to all of the following:
 - (a) The current collective bargaining agreement for each bargaining unit
 - (b) Each health care benefits plan, including, but not limited to, medical, dental, vision, disability, long-term care, or any other type of benefits that would constitute health care services, offered to any bargaining unit or employee in the district
 - (c) The audit report of the audit conducted for the most recent fiscal year for which it is available.
4. The total salary and a description and cost of each fringe benefit included in the compensation package for the superintendent of the district or intermediate district and for each employee of the district whose salary exceeds \$100,000
5. The annual amount spent on dues paid to associations
6. The annual amount spent on lobbying services

Section 1 - Annual Operating Budget and Subsequent Revisions

[Fiscal Year 2010-2011 Board Approved Budget](#)

Section 2a and 2b - Summary of Expenditures - Expressed in Pie Charts

[Fiscal Year 2008-2009 Personnel Expenditures](#)

[Fiscal Year 2008-2009 District Expenditures](#)

Section 3a, 3b and 3c - Listing of the Collective bargaining Agreements, Health Care Plans and Audit Report

[Current Collective Bargaining Agreements](#)

[Health Care Benefits Plans](#)

[Links to Audit Report](#)

Section 4 - Salary and Benefit Description of Superintendent and Employees with Salary Exceeding \$100,000

[Link to List of Qualifying Employees](#)

Section 5 - Annual Amount Spent on Dues paid to Associations

[Link to List of Qualifying Expenditures](#)

Section 6 - Annual Amount Spent on Lobbying or Lobbying Services

Mid-Michigan Leadership Academy has not spent any funds on lobbying or lobbying services in 2008-09 or 2009-10.



Mid-Michigan Leadership Academy
 730 W. Maple Street
 Lansing, Michigan 48906

A Resolution of Mid-Michigan Leadership Academy Board of Directors

RESOLVED, that this resolution shall be the initial general appropriations act of Mid-Michigan Leadership Academy for the fiscal year 2010-11.

	General Fund	Food Service
Revenues		
Local	21,000	4,200
State	1,716,176	2,600
Federal	282,153	93,500
Other & Incoming Transfers	120,224	-
Total Revenues	2,139,553	100,300
Expenditures		
<i>Instruction</i>		
Basic Instruction	626,462	-
Added Needs	239,092	-
<i>Support Services</i>		
Pupil Support Services	217,417	-
Instructional Staff	120,001	-
General Administration	121,553	-
School Administration	119,102	-
Business Services	114,237	-
Operations & Maintenance	267,947	-
Transportation	69,000	-
Central Support	107,999	-
Food Service	-	100,300
<i>Community Services</i>	950	-
<i>Outgoing Payments and Financing Uses</i>	93,378	-
Total Expenditures	2,097,138	100,300
Excess Revenue Over/(Under) Expenditures	42,415	-
Beginning Balance (July 1, 2010)	116,215	-
Projected Ending Balance (June 30, 2011)	158,630	-

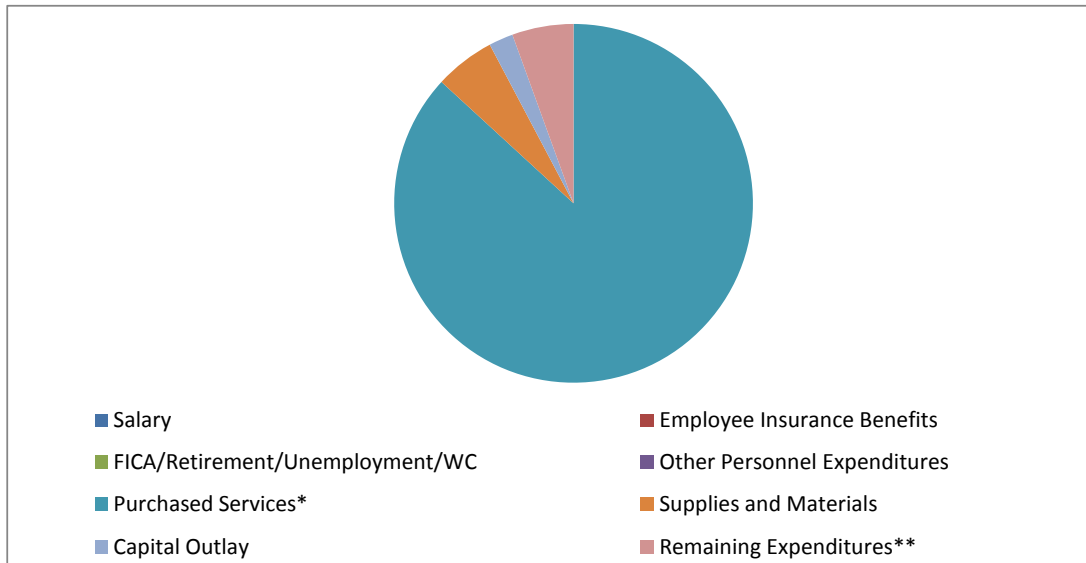
Secretary's Certification:

I certify that the foregoing resolution was duly adopted by Mid Michigan Leadership Academy Board of Directors at a properly noticed open meeting held on the 21st day of June 2010 where a quorum was present.

By: Leah A Perkins acting as
 Secretary of the Board of Directors

Mid-Michigan Leadership Academy (33904)
FY 2009 General Fund

Budget Transparency Reporting:
Personnel Expenditures



Personnel Expenditures		
Salary (1xxx)	\$0	0.00%
Employee Insurance Benefits (21xx)	\$0	0.00%
FICA/Retirement/Unemployment/WC (28xx)	\$0	0.00%
Other Personnel Expenditures (22xx-24xx, 29xx)	\$0	0.00%
Total Personnel Expenditures	\$0	0.00%

Remaining Expenditures		
Professional and Technical Purchased Services (31xx)	\$1,604,941	79.34%
Client/Pupil Transportation Purchased Services (33xx)	\$59,525	2.94%
Other Purchased Services (32xx, 34xx - 4xxx)	\$91,894	4.54%
Supplies and Materials (5xxx)	\$110,044	5.44%
Capital Outlay (6xxx)	\$44,374	2.19%
Other Expenditures (7xxx)	\$112,050	5.54%
Payments to Other Public School Districts (82xx)	\$0	0.00%
Fund Modifications (81xx)	\$0	0.00%
Other Transactions (83xx - 89xx)	\$0	0.00%
Total General Fund Expenditures	\$2,022,827	100.00%

* For charting purposes, Purchased Services is defined as object codes 3xxx-4xxx and 82xx.

** For charting purposes, Other Expenditures is defined as object codes 7xxx, 81xx and 83xx-89xx.

Report based on district's 2009 Financial Information Database (FID) submission.

Caution should be used when using these financial data. Sound conclusions can only be drawn when the data elements are used in proper context. As one example; many districts outsource some or all educational functions to other entities. As a result, the district may not incur direct employee salary and benefits for certain functions. The costs instead will appear in the purchased service category. While a district that hires its entire staff as district employees will include all the associated costs under a combination of salary and benefit accounts.

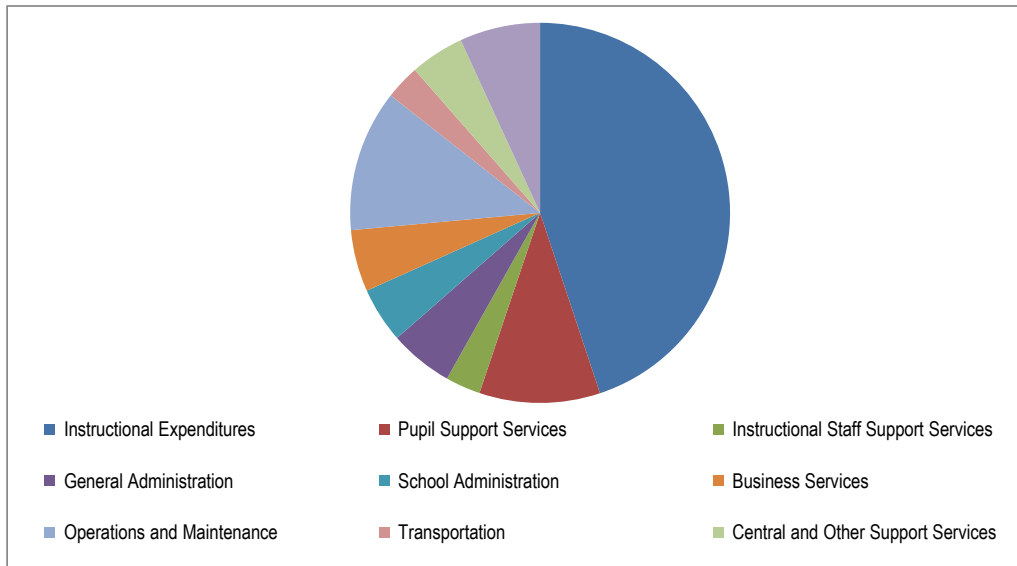
The personnel expenditure costs reported to the charts above are based on object codes as submitted to the Financial Information Database (FID). Districts are required by law (MCL 380.1281) to follow a common chart of accounts published as the Michigan Public School Accounting Manual when reporting financial data. Definitions for each of the object codes listed in the charts above may be found in the Manual available at: http://www.michigan.gov/documents/appendix_33974_7.pdf

Additional district financial information can be found on-line at www.michigan.gov/cepi.

Mid-Michigan Leadership Academy (33904)

FY 2009 General Fund

Budget Transparency Reporting: Operating Expenditures



Operating Expenditures		
Instructional Expenditures (1xx, 293)	\$908,090	44.89%
Pupil Support Services (21x)	\$207,874	10.28%
Instructional Staff Support Services (22x)	\$60,326	2.98%
General Administration (23x)	\$109,482	5.41%
School Administration (24x)	\$95,446	4.72%
Business Services (25x)	\$106,509	5.27%
Operations and Maintenance (26x)	\$243,890	12.06%
Transportation (27x)	\$59,525	2.94%
Central and Other Support Services (28x, 291, 292, 295, 299)	\$92,995	4.60%
Total Current Operating Expenditures	\$1,884,136	93.14%

Remaining Expenditures		
Community Services (3xx)	\$939	0.05%
Facilities Acquisitions (45x), Debt Service (51x) and Capital Outlay	\$137,751	6.81%
Other Transactions (41x-44x, 49x)	\$0	0.00%
Fund Modifications (6xx)	\$0	0.00%
Total General Fund Expenditures	\$2,022,827	100.00%

*For charting purposes, Remaining Expenditures is defined as function codes 3xx through 6xx.

Report based on district's 2009 Financial Information Database (FID) submission.

Caution should be used when using these financial data. Sound conclusions can only be drawn when the data elements are used in proper context. The operational expenditure costs reported to the charts above are based on function codes as submitted to the Financial Information Database (FID). Districts are required by law (MCL 380.1281) to follow a common chart of accounts published as the Michigan Public School Accounting Manual when reporting financial data. Definitions for each of the object codes listed in the charts above may be found in the Manual available at: http://www.michigan.gov/documents/appendix_33974_7.pdf

Please note that Capital Outlay, an object category, was extracted from functional categories and reported with Facilities Acquisitions and Debt Service.

More district financial information can be found on-line at www.michigan.gov/cepi.

Current Bargaining Agreements and Employer Sponsored Health Care Plans

	All Employees
Health	Physicians Health Plan
Dental	Delta Dental
Vision	VSP
Life Insurance	Assurant Employee Benefits
Long Term Disability	Assurant Employee Benefits

All employees are contracted employees with the exception of the Superintendent/Principal. However, all employees have the same benefits and no employees belong to a union.



**DeltaPreferred Option standard
Summary of Dental Plan Benefits For Group#0007474-0001
MIDWEST MANAGEMENT GROUP**

This Summary of Dental Plan Benefits should be read in conjunction with your Dental Care Certificate. Your Dental Care Certificate will provide you with additional information about your Delta Dental plan, including information about plan exclusions and limitations. In the event that you seek treatment from a dentist that does not participate in any of Delta Dental's programs, you may be responsible for more than the percentage indicated below.

Control Plan - Delta Dental Plan of Michigan

Benefit Year - April 1 through March 31

Covered Services -	Plan Pays	You Pay
Class I Benefits		
Diagnostic and Preventive Services - Used to diagnose and/or prevent dental abnormalities or disease (includes exams, cleanings and fluoride treatments)	100%	0%
Emergency Palliative Treatment - Used to temporarily relieve pain	100%	0%
Radiographs - X-rays	100%	0%
Class II Benefits		
Oral Surgery Services - Extractions and dental surgery, including preoperative and postoperative care	80%	20%
Endodontic Services - Used to treat teeth with diseased or damaged nerves (for example, root canals)	80%	20%
Periodontic Services - Used to treat diseases of the gums and supporting structures of the teeth	80%	20%
Relines and Repairs - Relines and repairs to bridges and dentures	80%	20%
Minor Restorative Services - Used to repair teeth damaged by disease or injury (for example, fillings)	80%	20%
Class III Benefits		
Major Restorative Services - Used when teeth can't be restored with another filling material (for example, crowns)	50%	50%
Prosthetic Services - Used to replace missing natural teeth (for example, bridges and dentures)	50%	50%
Orthodontics (to age 19)	50%	50%

- ~ Oral exams, prophylaxes (cleanings), and fluoride treatment (to age 19) are payable twice per calendar year.
- ~ Bitewing X-rays are payable once per calendar year and full mouth X-rays are payable once in any five-year period.
- ~ Composite resin (white) restorations and porcelain crowns are not Covered Services on posterior teeth.

Having Delta Dental coverage makes it easy for our enrollees to get dental care almost everywhere in the world! You can now receive expert dental care when you're outside of the United States through our partnership with International SOS Assistance, Inc. This partnership gives you access to the International SOS (I-SOS) worldwide network of dentists and dental clinics. English-speaking I-SOS operators are available around the clock to answer questions and help you schedule care. For more information, check our Web site or contact your benefits representative to get a copy of our I-SOS information sheet.

Maximum Payment - \$1,000 per person total per benefit year on Class I, Class II and Class III Benefits.

Deductible - \$50 deductible per person total per benefit year limited to a maximum deductible of \$150 per family per benefit year on Class II and Class III Benefits. The deductible does not apply to Class I Benefits.

Waiting Period - Employees who are eligible for dental benefits are covered on the first day of the month following 30 days of employment.

Eligible People - All full-time employees of the contractor and all individuals who are eligible for and elect continuation coverage pursuant to the Consolidated Omnibus Budget Reconciliation Act of 1985 if applicable.

Also eligible are your legal spouse, your dependent children to the end of the calendar year in which they turn 19, and your dependent unmarried children who are eligible to be claimed by you as a dependent under the U.S. Internal Revenue code during the current calendar year.

Benefits will cease on the last day of the month in which the employee is terminated.

An Eyecare Plan With You in Mind



Are you really seeing your best? Or are you simply used to the view? With good vision, your experiences are clearer. Sharper. Brighter.

**85% of all
you experience
is through
your eyes**

Besides helping you see better, routine eye exams can detect a number of serious health conditions such as glaucoma, cataracts and diabetes. Even cancer. Plus, eye exams for kids can spot problems that can impact learning and development.

New patients always welcome.



**Eyecare
is important.**

VSP network doctors are located right where you need them — close to work, home and shopping centers. They provide exceptional care and offer a wide selection of frames and contact lenses to choose from — all at one convenient location. Their commitment to care and service grows with you and your family for a lifetime of care.

No ID cards. No claim forms. Easy as 1, 2, 3.

1. Find a VSP network doctor at vsp.com or call 800-877-7195.
2. Make an appointment and tell the doctor you are a VSP member.
3. Your doctor and VSP will handle the rest.

Visit vsp.com today.

What's important to you? Do you need an evening appointment? Interested in a doctor who focuses on sports eyewear or children? Want an online savings statement after you visit a VSP doctor? Searching for information on conditions of the eye? Visit vsp.com. You'll like what you see.

Your eyecare plan is brought to you by Michigan Chamber of Commerce and VSP

Plan III

Your Coverage from a VSP Doctor

Exam covered in full every 12 months

Prescription Glasses

Lenses covered in full every 12 months

- Single vision, lined bifocal, lined trifocal lenses
- Polycarbonate lenses for dependent children.

Frame every 24 months

- Frame of your choice covered up to \$ 120.
- Plus, 20% off any out-of-pocket costs.

~OR~

Contact Lens Care every 12 months

When you choose contacts instead of glasses, your \$120 allowance applies to the cost of your contacts and the contact lens exam (fitting and evaluation). This exam is in addition to your vision exam to ensure proper fit of contacts.

Current soft contact lens wearers may qualify for a special contact lens program that includes a contact lens evaluation and initial supply of replacement lenses. Learn more from your doctor or vsp.com.

Your Copays

Exam \$10 copay

Prescription Glasses \$25 copay

Contacts No copay applies

Extra Discounts and Savings

Laser Vision Correction Discounts

Prescription Glasses

- Up to 20% savings on lens extras such as scratch resistant and anti-reflective coatings and progressives
- 20% off additional prescription glasses and sunglasses*

Contacts*

- 15% off cost of contact lens exam (fitting and evaluation)
- * Available from the same VSP doctor who provided your eye exam within the last 12 months

Dollar for dollar you get the best value from your VSP benefit when you visit a VSP network doctor. If you decide not to see a VSP doctor, copays still apply. You'll also receive a lesser benefit and typically pay more out-of-pocket. You are required to pay the provider in full at the time of your appointment and submit a claim to VSP for partial reimbursement. If you decide to see a provider not in the VSP network, call us first at 800-877-7195.

VSP guarantees service from VSP network doctors only.

In the event of a conflict between this information and your organization's contract with VSP, the terms of the contract will prevail.

**"Highest in Overall
Member Satisfaction Among
National Vision Plans"**

2004 National Vision Plan Member Satisfaction Study. Study based on 766 respondents who are members of large national vision care plans. Study conducted for VSP by J.D. Power and Associates.

