

## Administrative Review

The following steps are taken by a school district of public school academy that choose to contract with an intermediate school district or authorizer:

1. Within 90 days of entering into a contract, the intermediate school district or authorizer must complete the administrative review and issue recommendations concerning those steps the school district or public school academy should consider taking to avoid deficit.
2. The intermediate school district or authorizer must present the recommendations at the next public meeting of the governing body of the school district or public school academy.
3. The intermediate school district or authorizer shall send a copy of the recommendations to the Michigan Department of Education (MDE) and the Michigan Department of Treasury (Treasury).
4. The administrative review will cover:
  - a) Examination of financial practices.
  - b) Staffing review and comparison to other school districts and public school academies, as applicable.
  - c) Wage review and comparison to other school districts and public school academies in the area, as applicable.
  - d) Benefit cost as a percentage of wages examination and comparison to other school districts and public school academies in the area, as applicable.
  - e) Building student capacity review.
  - f) Non-instructional costs by function code and comparison to school districts and public school academies, as applicable.
  - g) Enrollment projection and history.
  - h) Deferred maintenance and capital investment needs that include technology equipment and infrastructure.
  - i) Substitute, compensation, and unemployment costs/forecast.
  - j) Pupil transportation cost.
  - k) Current and Future costs of existing bargaining agreements.

\*Treasury may be willing to waive one or more of the required items

5. The intermediate school district or authorizer shall submit quarterly updates to Treasury and MDE on the status of the implementation of the recommendations issued to the school district or public school academy.
6. Treasury will provide an update to the legislature on a quarterly basis.

## Periodic Reporting

Periodic reporting will be required if a school district or public school academy does not contract with an intermediate school district or authorizer within 60 days of the declaration of potential fiscal stress.

Treasury will perform the following:

1. Notify the school district or public school academy that they are required to submit periodic reporting.
2. Provide a reporting template for the financial status reports. The financial status reports will include a 12-18 month cash flow report, and a budget to actual report.
3. Determine the periodic basis for the financial status reports.
4. Conduct a financial review of the school district or public school academy.

The financial status reports will be uploaded to the Department of Treasury website.

## Department of Treasury – Administrative Review/Periodic Reporting School List

Name	Type	Status*	Review
Adams Township School District	Public School		
Bay County PSA	PSA		
Charlevoix Montessori Academy for the Arts	PSA		
Delton Kellogg Schools	Public School		
Fenton Area Public Schools	Public School	Administrative Review	Genesee Intermediate School District
Grattan Academy	PSA		
Grosse Ile Township Schools	Public School	Administrative Review	Wayne County Regional Education Service Agency
Kent City Community Schools	Public School		
Leslie Public Schools	Public School	Reporting	
Manistique Area Schools	Public School		
Mar Lee School District	Public School		
Mayville Community School District	Public School		
Montague Area Public Schools	Public School	Administrative Review	Muskegon Area ISD
Multicultural Academy	PSA	Administrative Review	Bay Mills Community College
North Star Academy	PSA		
Taylor International Academy	PSA	Reporting	
Weston Preparatory Academy	PSA	Administrative Review	Oakland ISD
Williamston Community Schools	Public School	Reporting	

\*Status will not be confirmed until April 26, 2016

4/21/2016



DRAFT - SUBJECT TO FINAL APPROVAL

**Michigan Department of Treasury**  
Budget to Actual Template

District Code:	
District Name:	
As of Date:	

Accounting Codes		A BUDGET (Last Approved)	B ACTUAL Year-to Date	C % of Budget Used	D PROJECTED To-Year-End	E(B+D) TOTAL PROJECTED	F(E-A) VARIANCE	G(F/A) % VARIANCE	Variance Explanation
	<b>Beginning Fund Equity</b>	\$0.00	\$0.00	#DIV/0!	\$0.00	\$0.00	\$0.00	#DIV/0!	
	<b>Add: Revenues</b>								
11X	Local Sources	\$0.00	\$0.00	#DIV/0!	\$0.00	\$0.00	\$0.00	#DIV/0!	
51X	Local Rec'd Thru Other Public Schl	\$0.00	\$0.00	#DIV/0!	\$0.00	\$0.00	\$0.00	#DIV/0!	
2xx	Local Thru Other Political Sub	\$0.00	\$0.00	#DIV/0!	\$0.00	\$0.00	\$0.00	#DIV/0!	
3xx	State Sources	\$0.00	\$0.00	#DIV/0!	\$0.00	\$0.00	\$0.00	#DIV/0!	
4xx	Federal Sources	\$0.00	\$0.00	#DIV/0!	\$0.00	\$0.00	\$0.00	#DIV/0!	
52x-6xx	Incoming Transfers & Other	\$0.00	\$0.00	#DIV/0!	\$0.00	\$0.00	\$0.00	#DIV/0!	
	<b>Total Current Year Revenues</b>	\$0.00	\$0.00	#DIV/0!	\$0.00	\$0.00	\$0.00	#DIV/0!	
	<b>TOTAL RESOURCES AVAILABLE</b>	\$0.00	\$0.00	#DIV/0!	\$0.00	\$0.00	\$0.00	#DIV/0!	
	<b>Less: Expenditures</b>								
1xx	Classroom Instruction	\$0.00	\$0.00	#DIV/0!	\$0.00	\$0.00	\$0.00	#DIV/0!	
	<b>Support Services:</b>								
21x	Pupil Support	\$0.00	\$0.00	#DIV/0!	\$0.00	\$0.00	\$0.00	#DIV/0!	
22x	Instructional Staff Supp	\$0.00	\$0.00	#DIV/0!	\$0.00	\$0.00	\$0.00	#DIV/0!	
23x	General Admin.	\$0.00	\$0.00	#DIV/0!	\$0.00	\$0.00	\$0.00	#DIV/0!	
24x	School Admin.	\$0.00	\$0.00	#DIV/0!	\$0.00	\$0.00	\$0.00	#DIV/0!	
25x	Business Admin.	\$0.00	\$0.00	#DIV/0!	\$0.00	\$0.00	\$0.00	#DIV/0!	
26x	Oper/Maintenance	\$0.00	\$0.00	#DIV/0!	\$0.00	\$0.00	\$0.00	#DIV/0!	
27x	Transportation	\$0.00	\$0.00	#DIV/0!	\$0.00	\$0.00	\$0.00	#DIV/0!	
28x	Central Admin.	\$0.00	\$0.00	#DIV/0!	\$0.00	\$0.00	\$0.00	#DIV/0!	
29x	Other	\$0.00	\$0.00	#DIV/0!	\$0.00	\$0.00	\$0.00	#DIV/0!	
3xx	Community Services	\$0.00	\$0.00	#DIV/0!	\$0.00	\$0.00	\$0.00	#DIV/0!	
41,42,43	Outgoing Transfers	\$0.00	\$0.00	#DIV/0!	\$0.00	\$0.00	\$0.00	#DIV/0!	
45x	Facilities Acquisition	\$0.00	\$0.00	#DIV/0!	\$0.00	\$0.00	\$0.00	#DIV/0!	
51x	Debt Service	\$0.00	\$0.00	#DIV/0!	\$0.00	\$0.00	\$0.00	#DIV/0!	
6xx	Fund Modifications	\$0.00	\$0.00	#DIV/0!	\$0.00	\$0.00	\$0.00	#DIV/0!	
	<b>TOTAL EXPEND. &amp; OUTGOING TRNSFRS</b>	\$0.00	\$0.00	#DIV/0!	\$0.00	\$0.00	\$0.00	#DIV/0!	
	<b>ENDING FUND BALANCE</b>	\$0.00			\$0.00	\$0.00	\$0.00	#DIV/0!	

