



RICK SNYDER  
GOVERNOR

STATE OF MICHIGAN  
DEPARTMENT OF EDUCATION  
LANSING

MICHAEL P. FLANAGAN  
STATE SUPERINTENDENT

December 20, 2012

Richard Franklin, Superintendent  
Athens Area Schools  
4320 K Drive S  
East Leroy, MI 49051-9702

Dennis Stanton, President  
Athens Area Schools Board of Education  
4320 K Drive S  
East Leroy, MI 49051-9702

Dear Superintendent Franklin and Board President Stanton:

Thank you for the submission of your district's Deficit Elimination Plan (DEP) as developed by the district and approved by the local board of education. Attached is a one page summary of the DEP from your electronic submission.

The MDE is granting contingent approval of your DEP. The contingencies are as follows:

- The district is required to post on its website a link to this approved DEP within 30 days of this approval letter. The link should be posted along with the standard required transparency information.
- The district is required to submit any revisions made to the current year budget along with the corresponding board resolution adopting the revised budget. If the budget revision impacts the DEP, the DEP should be revised and submitted as well. Revisions must be submitted no later than one week after they are adopted by the board.
- The district is required to submit Monthly Budgetary Control Reports to the MDE. Please use the tab labeled "Month1Summary2013" of the electronic DEP form used to prepare your DEP for this purpose.

STATE BOARD OF EDUCATION

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608 WEST ALLEGAN STREET • P.O. BOX 30008 • LANSING, MICHIGAN 48909  
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Richard Franklin  
Dennis Stanton  
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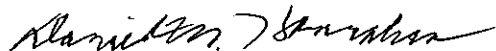
- If a deficit continues to exist at fiscal year end 2012-13, the district will be required to submit an updated DEP by July 31, 2013, or 30 days after the state school aid budget is passed, whichever comes later.
- If a deficit continues to exist at fiscal year end 2012-13, the district will be required to submit its pupil count information no later than one week after the fall count.

Please notify us if significant changes occur which would invalidate this plan as approved.

If you have any questions, please contact Jeff Kolb, Office of State Aid and School Finance, at (517) 373-1908 or kolbj2@michigan.gov.

I look forward to your submissions and continued cooperation.

Sincerely,



Dan Hanrahan, Director  
Office of State Aid and School Finance

cc: Kendra Falk, Vice President, Athens Area Schools Board of Education  
Dan Loew, Secretary, Athens Area Schools Board of Education  
Kacie Brunner, Treasurer, Athens Area Schools Board of Education  
John Knowles, Trustee, Athens Area Schools Board of Education  
Joel Chapman, Trustee, Athens Area Schools Board of Education  
Craig Fairchild, Trustee, Athens Area Schools Board of Education  
Shirley Dowd, Executive Assistant, Finance, Athens Area Schools  
Terance Lungler, Superintendent, Calhoun ISD  
Tom Bean, Assistant Superintendent of Finance, Calhoun ISD  
Jeff Kolb, MDE, Office of State Aid and School Finance  
Local Audits Unit

## Athens Area Schools

Account		Preliminary Actual 2011-12	Board Adopted Budget 2012-13	Yearly Increase (Decrease)	% Increase (Decrease)
	Beginning Fund Equity:	<b>\$264,046</b>	<b>(\$21,185)</b>		
	Add: Revenues				
11x	Local Sources	\$567,581	\$570,344	\$2,763	0.49%
51x	Local Rec'd Thru Another Public Sch.	\$155,343	\$211,537	\$56,194	36.17%
2xx	Other Political Sub.	\$88,820	\$89,000	\$180	0.20%
3xx	State Sources	\$4,198,582	\$3,938,637	(\$259,944)	-6.19%
4xx	Federal Sources	\$203,996	\$168,505	(\$35,491)	-17.40%
52x-6xx	Incoming Transfers & Other	\$22,025	\$6,000	(\$16,025)	-72.76%
	<b>TOTAL REVENUES, ETC.</b>	<b>\$5,236,345</b>	<b>\$4,984,023</b>	<b>(\$252,322)</b>	<b>-4.82%</b>
	<b>TOTAL RESOURCES AVAILABLE</b>	<b>\$5,500,391</b>	<b>\$4,962,838</b>	<b>(\$537,554)</b>	<b>-9.77%</b>
	Less: Expenditures				
1xx	Classroom Inst.	\$3,550,182	\$3,061,491	(\$488,691)	-13.77%
	Support Services:				
21x	Pupil	\$112,715	\$84,907	(\$27,808)	-24.67%
22x	Inst. Staff	\$111,394	\$98,928	(\$12,466)	-11.19%
23x	Gen. Adm.	\$211,254	\$186,323	(\$24,931)	-11.80%
24x	Sch. Adm.	\$196,318	\$190,854	(\$5,464)	-2.78%
25x	Business	\$159,255	\$154,966	(\$4,289)	-2.69%
26x	Operation & Maintenance	\$505,908	\$452,110	(\$53,798)	-10.63%
27x	Transportation	\$355,957	\$349,115	(\$6,842)	-1.92%
28x	Central	\$80,998	\$76,261	(\$4,737)	-5.85%
29x	Other	\$134,102	\$133,717	(\$385)	-0.29%
3xx	Community Services	\$18,668	\$24,682	\$6,014	32.22%
41,42,43	Outgoing Transfers	\$2,368	\$3,600	\$1,232	52.06%
45x	Facilities Acq	\$0	\$2,500	\$2,500	100.00%
51x	Debt Service	\$80,068	\$51,284	(\$28,784)	-35.95%
6xx	Fund Modifications	\$2,390	\$2,390	\$0	0.00%
	<b>TOTAL EXP. &amp; OUTGOING TRANSFERS</b>	<b>\$5,521,577</b>	<b>\$4,873,128</b>	<b>(\$648,449)</b>	<b>-11.74%</b>
	<b>ENDING FUND BALANCE</b>	<b>(\$21,185)</b>	<b>\$89,710</b>	<b>\$110,895</b>	<b>-523.45%</b>