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Local Obituaries
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North Huron audit shows surplus

TRACI L. WEISENBACH, *The Huron Daily Tribune*
10/12/2007

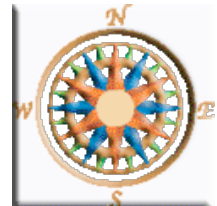
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Schools officials expected to end the 2006-07 year with a deficit close to \$50,000. But the audit report presented to the school board Wednesday night showed something completely different — a surplus of \$163,717.

Nietzke & Faupel PC CPAs conducted the district's audit report and found no violations. The report showed revenues totaling about \$4.46 million and expenditures totaling about \$4.3 million (including transfers to other accounts). The fund balance was \$1.14 million with the surplus added. This is 26 percent of the district's expenditures.

Superintendent Maryann Thompson noted about \$300,000 of the fund balance is designated Evelyn Murphy funds for the media center. Interest money from these donated funds is used to purchase items for the media center each year, which amounts to approximately \$10,000. Many school districts' fund balances are between 10 and 20 percent of the districts' expenditures, but North Huron's fund balance is a higher percentage. However, Thompson said she doesn't consider the percentage to be too much. She said recently schools weren't sure if they'd be receiving state aid payments because of the state's budget

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issues. She said with no state aid payments coming in, the district would've been able to operate until mid-December using its fund balance. After that, the school likely would've had to shut its doors until more funding came in.

"(The fund balance) is crucial for the existence of the school. It's necessary, especially with the state economy being the way it is," she said.

Thompson said the auditors were pleased that North Huron was able to add money to its fund balance for 2006-07. Thompson attributed the surplus to no per-pupil reductions from the state, a bus purchase and the school's water project that came in less expensive than projected, and the district being very conservative in its spending.

In the spring, the board had approved a final budget amendment for 2006-07 with revenues of \$4.45 million and expenditures of \$4.5 million. This would've brought the fund balance to \$925,407. However, these figures were only estimates — the figures aren't official until the audit is completed.

Along with the good news about the budget surplus, the board was pleased to hear the district received thousands of dollars from various donations and grants. Kevin Wiley from the Friends of Kinde presented a \$5,000 check to Principal/Athletic Director Betsy Loegel to put in the athletic fund. The \$5,000 came from Kinde Polka Fest proceeds.

The district recently received two grants. One is a \$12,000 grant from the DTE Energy Foundation for middle school math program enrichment. Thompson said the money will be used for equipment, software and teacher training. Elementary staff and technology Director Sue Herford wrote the grant. The other grant is a \$5,783 special education mini-grant from the Huron Intermediate School District. Within the total amount granted, the elementary staff received \$966; the middle school and high school staff received \$1,000 each; Tonya Kramer received \$939; Tracy Miller received \$1,000; and Deb Walsh received \$878. The money will be used for special education resources. This was a new mini-grant program from the HISD, Thompson said.

The district also received a \$100 donation from the Kinde Reunion for the school lunch program.

The board discussed the garage sale that brought in \$1,900, which will be used for elementary supplies. The sale took place Sept. 15 during the Kinde Polka Fest and included school desks and chairs, dishes, computers, books and other items.

Board members heard a report about the student count, which wasn't such good news. The count totaled 469 students, which is a 35-student decrease from the last school year.

The board set two special meetings for next week: 5:30 p.m. Oct. 15 for the purpose of discussing a personnel issue and 8 p.m. Oct. 17 for the purpose of discussing a future dual superintendency with Port Hope Community School. The board hired the following coaches: Tracy Fischer for grades 3-8 girls' basketball and varsity girls' softball; Steve Schmidt for boys' varsity baseball; Jan LaFave for track; and David



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