

C'ville audit shows a budget surplus

By Sue Mason
staff writer

The Clarenceville School District is continuing a trend it started three years ago — building up its surplus.

That was the good news contained in a report from the district's auditing firm of Plante and Moran, presented to the school board last week.

Since a low point of \$81,390 in 1984, the district has been able to build its reserves up to \$324,650, about 3 percent of what it spends.

That's a few percentage points shy of the 5 to 10 percent auditors like to see.

"They felt we did a good job and praised the school district for its bookkeeping," said Superintendent

Michael Shibley. "And Edward Salisz (assistant superintendent for business affairs) through his management of the budget has quadrupled the fund equity in three years."

The good news came in the form of more-than-expected revenue.

A large chunk — more than \$45,000 — came from the state in higher state school aid and reimbursement for transportation costs.

But the district racked up an additional \$22,815 in investment income, the result of using consolidated tax anticipation notes, Salisz said.

By getting its local tax revenue up front and in a lump sum, the district was able to invest the money and bring in \$29,000 more in interest than anticipated, he said.

BUT SUCH investment windfalls won't show up in next year's audit report, he added. Because of an IRS ruling, interest earned on these notes is now taxable, making them less palatable for investors.

"The year before (1986) we earned \$68,000 in interest, but because of the CTANs we were able to gain substantially in our investment income," Salisz said. "It's the only area we missed on in the budget, but it doesn't appear it will be that good next year."

"Our Oct. 1 trial budget we were down \$18,000 in investment (income), so we'll go to around \$75,000 (in interest income) because CTANs are out."

Getting money is a concern for the

district. Because the state Legislature has yet to decide how to trim \$20 million from categorical payments to school districts and the interest in different ways of funding education, Clarenceville, like other districts that depend on state school aid, has been left hanging.

"We haven't gotten any categorical aid this year," Salisz said. "We get about \$250,000 in categorical. It's not much, but it's a substantial amount when you're talking about cutbacks."

"We don't see a problem in receiving funds, it's a matter of receiving them on a timely basis. The state used to provide an adequate amount of money before the lottery. Now we're getting more from the lottery

and less from the state."

UNLIKE THE neighboring Redford Union School District, which was cautioned by auditors about including the value of its school bus fleet in its surplus, Clarenceville had no such notation, Salisz said.

The district adjusted its accounting procedures several years ago at Plante and Moran's recommendation in preparation for a change in such practices that takes effect next year, he said.

The auditors also pointed out that while the amount of property value behind each Clarenceville student continues to increase, the district is still well below the average for other

Oakland County school districts.

Likewise, while its local property tax revenue has slowly increased, the amount of state school aid it receives has remained relatively constant the last two years and is beginning to show a downward trend, an indication of higher property values, the auditors said.

"We're below most other school districts in Oakland County in expenditures and revenue, and we're doing OK, but not as well as they are," Salisz said.

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Certification legislation eyed

State Sen. Jack Faxon, D-Farmington Hills, announced Tuesday that legislation drafted to create a certification process for school psychologists has passed both chambers of the Michigan Legislature and is awaiting the governor's signature.

Senate Bill 224 will allow the Michigan State Board of Education to certify school psychologists using the same credentialing language and procedures used for other professional educators.

The current system under which the 700 school psychologists are regulated was adopted sometime prior to 1978. Since then, the role of the

school psychologist has changed substantially, according to Faxon. Faxon continued to say that this role is "becoming more complex with changes in special education, societal problems intensifying, and increased expectations for higher academic achievement being made on students."

Studies indicate that 96,000 students in Michigan's schools are annually referred by their teachers and parents for school-based psychological services. Many of these students are "at risk," displaying learning or emotional handicaps such as low self-esteem, disruptive behaviors,

depression, substance abuse as well as teen pregnancy, early dropout, and juvenile delinquency problems.

According to Elaine Stanfield, spokesperson for the Michigan Association of School Psychologists, "the outcomes of school psychologists' decisions have a potentially positive impact on the lives of these students and their parents in terms of educational achievement, vocational opportunity and other life long choices. School psychologists can make a difference in the futures of children."

Certification rules to implement the legislation will be forthcoming from the state board of education

upon approval of the bill by the governor. It is anticipated that these rules will require that school psychologists remain current on professional practices and establish revocation guidelines in the case of felony convictions or moral turpitude involving youth. Similar rules are in place for teachers and administrators.

In a joint statement, Faxon and Stanfield agreed that "certification will improve the professional identity of school psychologists and can enhance the long-term dependability of school-based psychological services."

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