

# Auditor OKs schools' books

By Casey Hans  
staff writer

The Farmington school district is in good financial shape and continues to carry at least 10 percent of its budget in equity as a buffer for troubled times, which may come with school finance reform.

"You've got to believe no matter what kind of finance reform . . . it's going to affect Farmington," said Fred Haller, partner with the Southfield accounting firm of Plante & Moran, which does the district's annual financial statement.

The statement, released Oct. 18, shows the district carrying \$7.4 million in reserves plus another \$2 million buffer for finance reform, which would affect districts statewide, especially wealthier districts like Farmington.

A statewide referendum on the financing issue is expected next March.

Another \$4.4 million was set aside to cover: unpaid purchase orders, inventories, money for the cafeteria fund, vested termination pay for employees and designated capital improvements.

THESE PLUS the undesignated amount make up the total equity, which shows as \$13.8 million, but school officials stress all of it does not represent cash and is not all spendable.

"The only part spendable is the \$7.4 million and the additional \$2 million for finance reform," said deputy superintendent Michael Flanagan. "To think otherwise would be grossly negligent."

The district's fund equity was scrutinized during a recent bond issue campaign, when it was suggested the district use the money to build

a new elementary school. School officials have said the money cannot, legally, be used for building projects.

Accountants have encouraged the Farmington district to strive to keep 10 percent of the budget set aside in equity. Because of increased property values — and thus increased tax revenue — the district has been able to increase its equity from 5 percent in 1984 to 10 percent today.

The district currently works with a \$74 million budget.

IN ADDITION, accountants have encouraged all school districts in the past year to designate money for possible changes in the way schools are financed, Flanagan added.

Without increased property values in the district, the district may not be in as good shape. The fund equity would be lower this year, because of changes in accounting practices required by law. Some districts will actually show a deficit, Flanagan said.

"There are districts who will be thrown into the red this year under the new accounting rules," he said. "There will be a serious number of districts" affected.

Flanagan tied the importance of education into the financial presentation.

"This doesn't really quantify very well what we do," he said. "Walk into an early childhood center, or our high schools on a daily basis. Walk over to Cloverdale . . .

"You feel very good when you see things on a day to day.

"Dollars and programs are intertwined," he added. "We are happy to be above average in what we spend. It means our programs are above average and the people we can hire and train are above average."

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## "I always expected," Joan Young said, "that the oldest boy would grow up and do something terrible."

"I got a call one night from a local police department that the mother had been jailed for drunk driving. She had the three boys with her in the car. They were five, three, and one. The police wanted me to come and get the kids. Around this same time, the five-year-old killed his puppy."

If you talk with Joan Young, she'll tell you that children are the biggest concern of the Oakland County Probate Court. More than half the court's cases have to do with the well-being of children, with the stability of their lives, with the illegal things some of them do, and with the possibility of their futures.

Joan Young began preparing for the job of probate judge when she started her public service career 19 years ago as

a social worker. She's been a trial lawyer, a family law attorney, and administrator of Oakland County's Circuit Court, Michigan's busiest.

She wants you to think about the children of our communities. She wants you to think about our responsibility to protect those children from abuse and neglect and mistreatment; our responsibility to provide those children with guidance and hope and opportunity. That's so much of what a probate judge's work is all about. And she's ready and prepared to go to work for you.

Put Joan Young to work for you and your family and all the families of Oakland County. Vote for her for Oakland County Probate Judge, Tuesday, November 8.

### TAKE A CHILD WITH YOU WHEN YOU GO TO VOTE.



Joan  
**YOUNG**  
for probate judge

**Rated WELL QUALIFIED by Civic Searchlight and Oakland Citizens League**

Authorized and paid for by Joan Young for Probate Judge Committee, 5435 Corporate Drive, Suite 275, Troy, MI 48068, Ferni Greenwald, Treasurer.

## Senior citizens get discounts

Farmington area seniors can take advantage of discounts ranging from 4 to 40 percent from merchants across the country.

Pictures to be laminated into plastic identification cards will be taken from 10 a.m. to 2 p.m. Friday, Nov. 18, at the Farmington Senior Center at Mercy Center, 28800 11

11th, Farmington Hills. Seniors at least 60 years of age are eligible.

Discounts are offered on a variety of items such as auto parts, rust-proofing, hair care, prescription drugs, eyeglasses.

Call 478-9147, Mercy Center, for more information.

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This year, relax and take the worry out of winter heating. For a few cents a day, you and your family will stay

warm all winter long. The enrollment period has been extended until November 15. So look for this brochure. Just fill it out and send it in. Or call your local Consumers Power office for more information. Do it now. You have nothing to lose—unless you delay.

