



Bloomfield Hills School District

Progress Report

Financial Communications Subcommittee

October 20, 2011

The Challenge Posed To This Subcommittee



- Create accurate and informative financial reports for the community.
- Two types of reports were identified:
 - **Public reports:** simple to understand
 - **Financial management reports:** more detailed and useful for financial decision making



This Subcommittee's Strengths: Persistence, Diversity and Mutual Respect



- Met eight times since first meeting on 2/28/2011
- The team is comprised of:
 - Charlie Fleetham – facilitator
 - Numerous community members
 - School administrators and staff
- Guiding principles:
 - committed to fact finding without biases; and
 - do so with respect for personal viewpoints of others.



Participants (Fall 2011)

Florence Atto	Karen Hildebrandt	Deborah Shoultz
Howard Baron	Darrell Johnson	Missy Small
Chris Billel	Barbara Kaufman	John Soave
Aftab Farooq	Brandon Kaufman	Elizabeth Steig
Charlie Fleetham	Tina Kostiuik	Eric Winkelman
Rob Glass	Frank Laurinec	Matt Zellen
Brian Goby	John Roach	



Status of Public Reporting

- **Completed:** School Finance 101 Video
 - Identified sources of revenue
 - Introduction of funds: reported funding levels and activities supported
- **Next steps:**
 - Update video with 2010-2011 data
 - Produce School Finance 201 with more details
 - Produce additional videos as needed

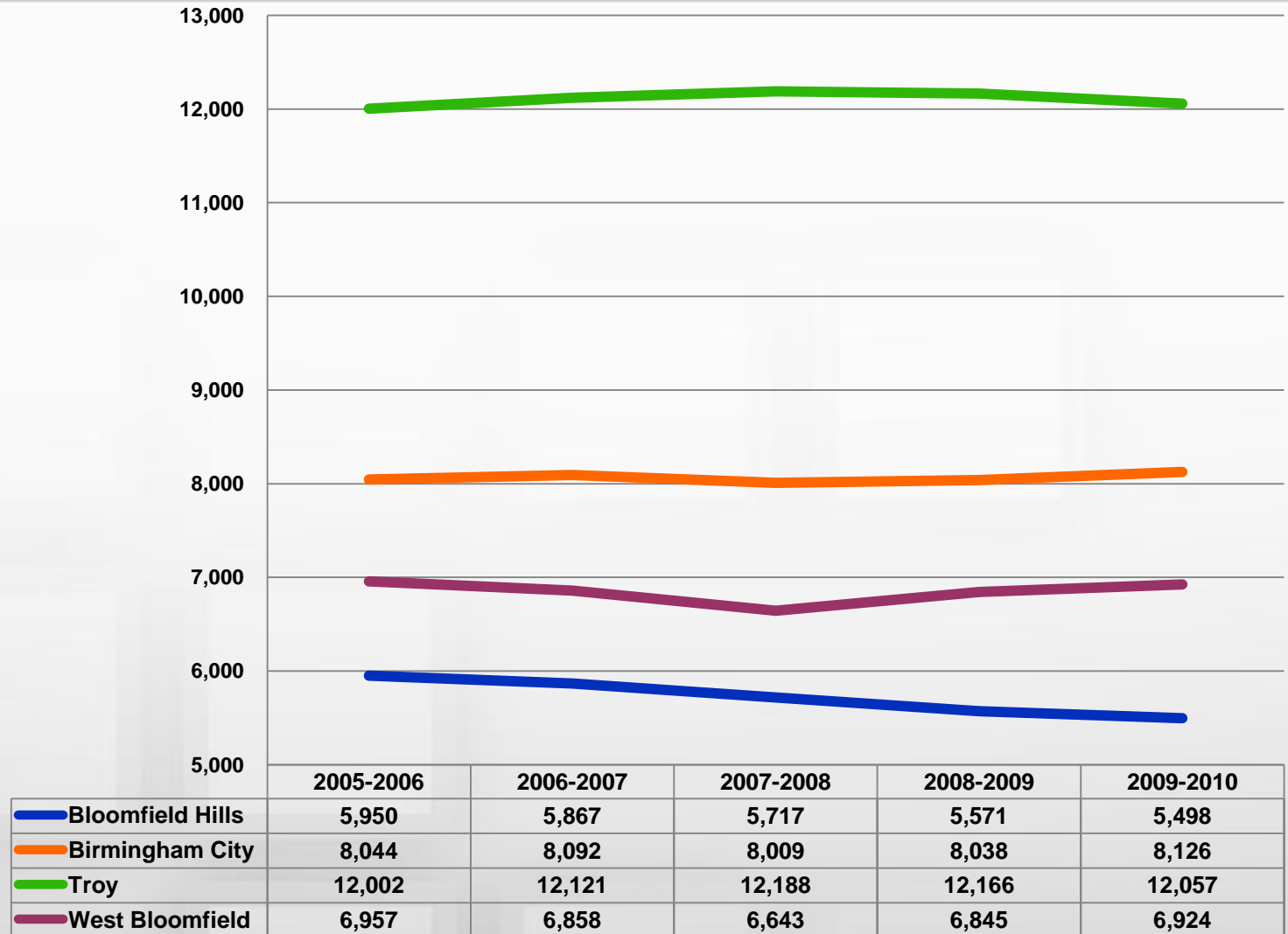
Status of Management Information Reporting



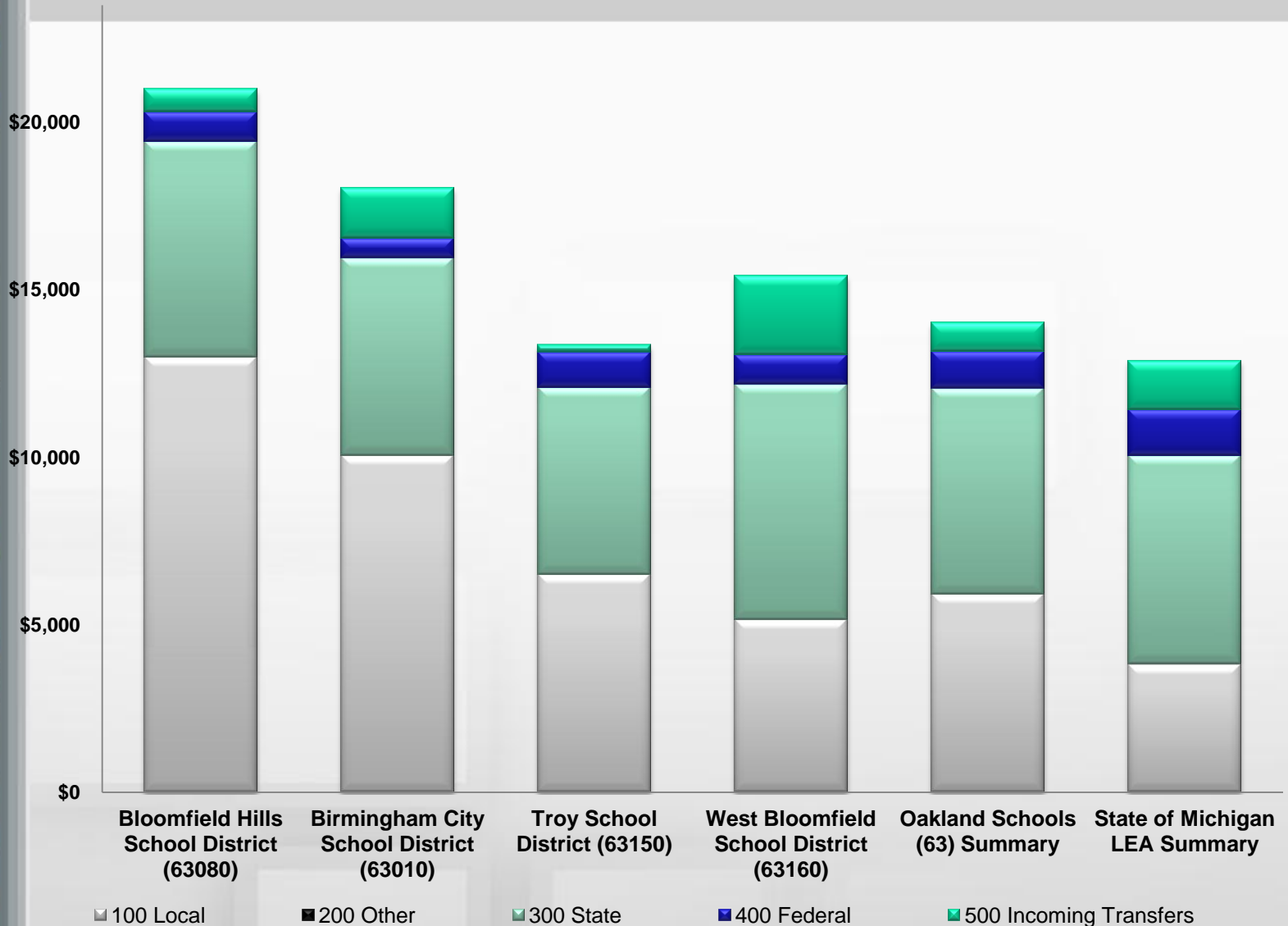
- Completed:
 - Discovered Mackinac Center data had deficiencies
 - Explored State's Financial Information Database (FID)
 - Compared several school districts, Oakland County and State figures in major categories
 - Observed that BHSD student population has been declining, while others have maintained their counts
 - Started discussing benchmarking and variance analysis



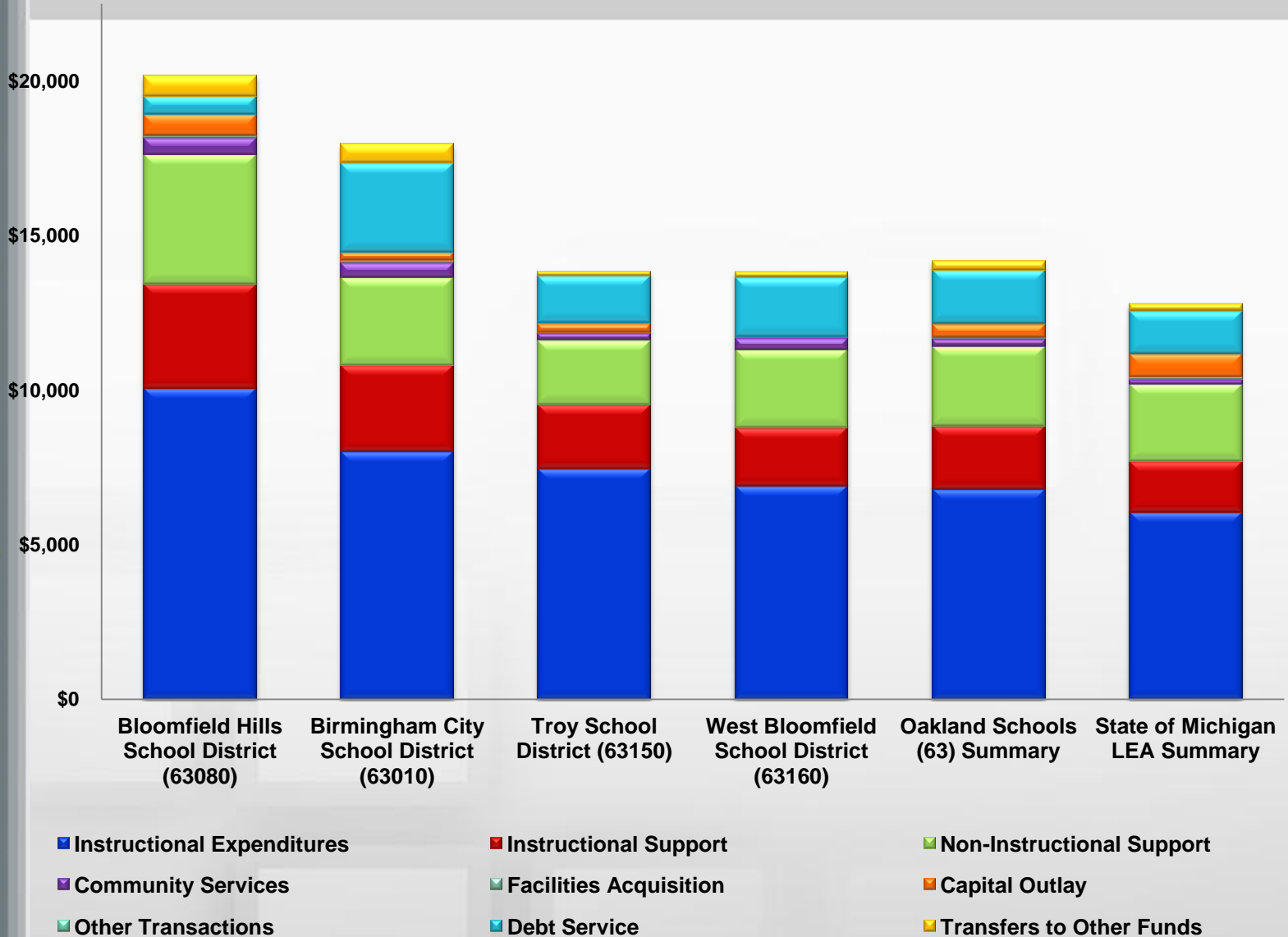
Student population trends



Revenue per student (2009-2010)



Expenditure per student (2009-2010)

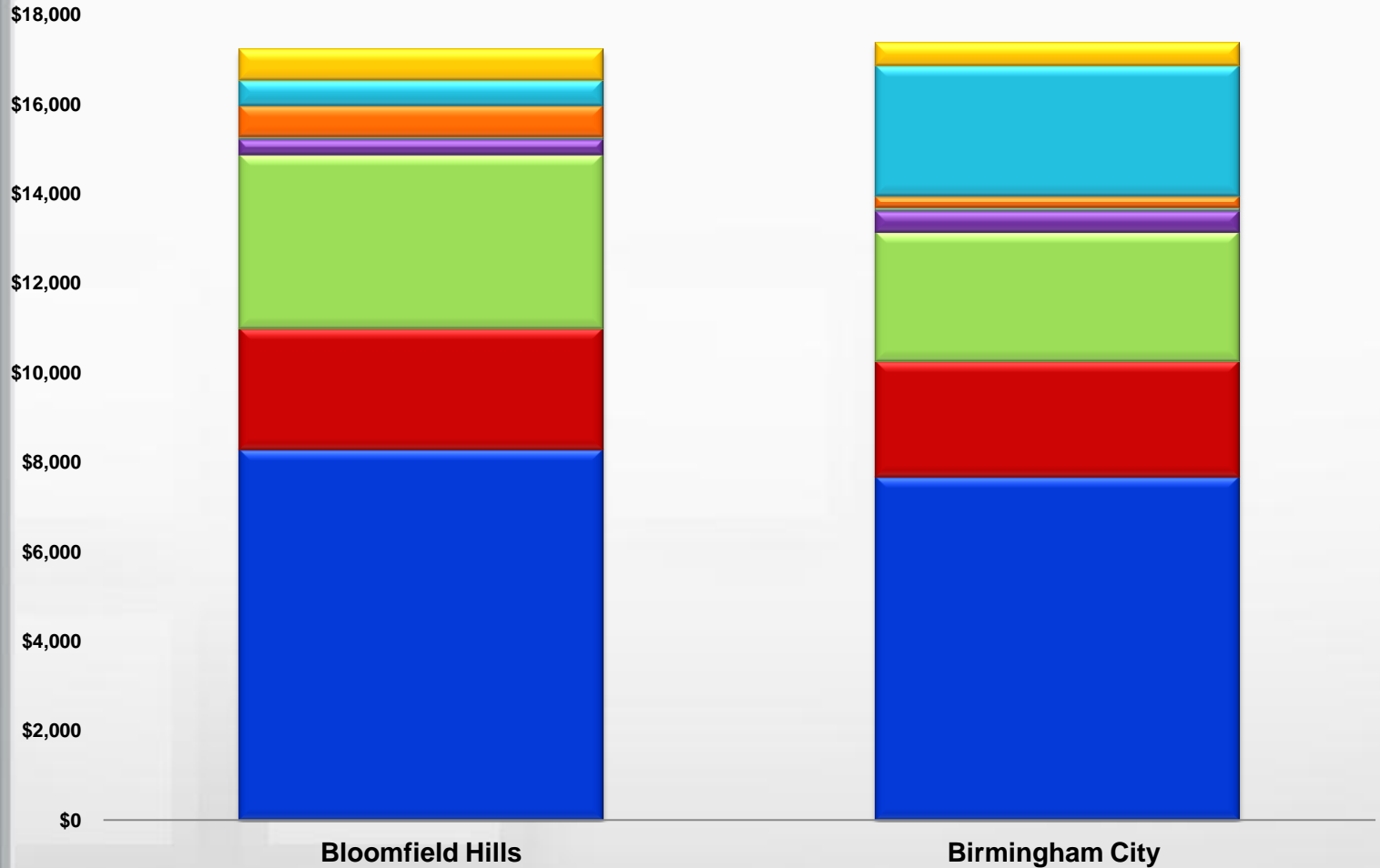


Further refinement of Management Information reporting



- Tina and Karen adjusted costs and student counts for Birmingham and BH for activities not handled the same way by both districts, as follows:
 - Center Programs were dropped from each district
 - Community Recreation and International Academy were dropped from BHSD

Adjusted expenditure per student (2009-2010)



- Instructional Expenditures
- Instructional Support
- Non-Instructional Support
- Community Services
- Facilities Acquisition
- Capital Outlay
- Debt Service
- Transfers to Other Funds
- Other Transactions

Future Challenges for Financial Information reporting



- Develop a comparison with a non-hold harmless district (most likely in Oakland County)
- Expand on variance analysis
- Create accurate and detailed reports useful for:
 - Pre-K
 - Elementary schools
 - Middle schools
 - High schools
 - Center Programs and International Academy



In closing

- We appreciate the District's cooperation with our team!
- We especially applaud the contributions from Tina and Karen!
- Let's keep it going!