

Revenue and Expenditure Report
SPECIAL EDUCATION FUND
8/31/2025

Revenue	AUGUST Activity	Open Encumbrance	Year to Date	Adopted Budget
100 Revenue from Local Sources	131,764	-	228,340	3,879,280
300 Revenue from State Sources	-	-	-	3,589,240
400 Revenues from Federal Sources	8,268	-	8,268	2,284,364
500 Incoming Transfers and Other Transactions	-	-	-	1,891,118
600 Fund Modifications (Other Operating Transfers In)	-	-	-	3,250,000
Total Revenue	140,032	-	236,608	14,894,002

Expense				
122 Instruction	122,520	1,645	218,524	2,741,172
212 Early On	10,324	-	18,236	464,751
213 Health Services	54,240	210	77,783	847,651
214 Psychological Services	12,659	1,187	20,184	374,987
215 Speech Pathology and Audiology Services	28,870	-	41,928	1,037,818
216 Social Work Services	14,713	-	20,135	375,939
217 Visual Aid Services	-	-	-	20,000
218 Teacher Consultant-Special Education Programs	3,312	-	3,400	-
221 Improvement of Instruction	-	600	-	11,250
226 Supervision and Direction of Instructional Staff	76,023	627	119,378	500,214
231, 232, 252 Board of Education, Fiscal, Executive	23,995	-	50,757	263,825
241 Office of the Principal	23,749	-	41,150	225,494
249 Graduation Supplies and Materials	-	-	-	1,000
259 Other Business Services	409	-	7,066	11,658
261 Operations Buildings Services	23,949	-	70,972	293,757
271 Pupil Transportation Services	41,911	-	64,661	1,246,580
281 Planning, Research, Development, and Evaluation	20,414	-	35,827	176,060
284 Information Management Services	3,538	804	3,792	19,500
299 Staff Appreciation	-	-	-	2,000
371 Non-Public School Pupils	-	-	-	40,000
411 Payments to LEAs	-	-	-	2,210,753
441 Payments to Other Govern. Entities	915	-	915	49,000
456 Building Improvements Services	454,301	1,020	475,625	3,538,500
511 Debt Services	-	-	-	407,558
Total Expense	915,841	6,093	1,270,334	14,859,464

Revenues over Expenses

(1,033,726)

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Revenue and Expenditure Report
ROOC FUND
8/31/2025

Revenue

	August Activity	Open Encumbrance	Year to Date	Adopted Budget
INTEREST	-	-	-	200
PRODUCTION	605	-	605	39,700
DONATIONS	535	-	535	10,600
GRANTS	-	-	-	-
SERVICES	81,708	-	81,708	1,020,000
STATE	-	-	-	70,923
Total Revenue	82,848	-	82,848	1,141,423

Expense

232	Program Administration	18,879	-	43,009	204,774
252	Fiscal Services	2,148	-	3,577	19,597
259	Other Business Services	-	-	3,314	3,314
261	Operations Buildings Services	4,150	66	27,350	94,858
271	Transportation	4,324	-	11,504	66,658
284	Technology	-	-	-	1,000
289	Consumers	5,516	51	8,040	77,409
290	Staff Retention	-	-	-	500
321	Summer Work Program	23,088	-	50,159	63,073
391	Direct Care Workers and Supervision	53,570	-	84,680	544,282
	Total Expense	111,676	117	231,633	1,075,465

Revenues over Expenses

(148,785)

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Revenue and Expenditure Report
GENERAL FUND
8/31/2025

Revenue		August Activity	Open Encumbrance	Year to Date	Adopted Budget
100	Revenue from Local Sources	51,456	-	84,537	1,430,507
300	Revenue from State Sources	-	-	-	6,718,722
400	Revenues from Federal Sources	-	-	-	974,431
500	LEAs	3,125	-	6,250	329,498
600	Fund Modifications (Transfers In)	-	-	-	-
	Total Revenue	54,581	-	90,787	9,453,159

Expense					
125	Compensatory Education	-	-	-	3,641
211	Truancy	-	-	-	5,000
212	Guidance Services	-	-	-	30,000
213	Behavioral Services	18,733	-	33,455	313,062
216	Social Work Services	201,532	-	230,586	759,438 ***
221	Improvement of Instruction	77,417	630	121,357	1,041,470
226	Supervision of Instructional Staff	30,354	378	50,349	339,171
231	Board of Education	10,555	-	14,826	88,961
232	Executive Administration	54,644	584	103,816	551,590
252	Fiscal Services	27,946	250	52,284	343,055
259	Other Business Services	164	-	2,042	3,879
261	Operations Buildings Services	8,081	-	19,298	126,558
266	Security Services	-	-	-	1500
283	Staff/Personnel Services	-	-	-	5,000
284	Information Management Services	2,940	9,062	78,804	326,250
285	Pupil Accounting	10,781	-	21,335	104,352
299	Other Support Services	2,808	86	3,748	3,500
311	Community Services Direction	21,011	-	38,582	209,983
331	Community Activities	427	4,789	2,907	113,585
351	Custody and Care of Children	95,851	14,707	149,344	668,649
411	Payments to LEAs GSRP	87,019	-	87,019	3,096,496
445	TRAILS GRANT SEC 31 P	-	-	-	223,214
456	Building Improvements Services	-	-	-	15,000
626	Fund Modifications (Transfers Out)	-	-	-	530,000
	Total Expense	650,261	30,487	1,009,751	8,903,354

Revenues over Expenses

(918,965)

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*** 50% of 25-26 DHHS contract paid early to meet grant spending deadline.

Revenue and Expenditure Report
CAREER TECH FUND
8/31/2025

Revenue		August Activity	Open Encumbrance	Year to Date	Adopted Budget
4000	PERKINS	-	-	-	163,254
3440	61 A	-	-	-	360,640
3550	61 B	-	-	-	447,792
3790	61 C	-	-	-	2,915
0000	CTE	-	-	-	851,100
	Total Revenue	-	-	-	1,825,701

Expense		August Activity	Open Encumbrance	Year to Date	Adopted Budget
4000	PERKINS	4,823	-	4,823	163,254
3440	61 A	4,652	3,093	9,764	360,640
3550	61 B	2,611	-	2,611	447,792
3790	61 C	-	1,507	-	2,915
0000	CTE	65,579	-	108,493	1,040,441
	Total Expense	77,664	4,600	125,691	2,015,042

Revenues over Expenses (125,691)

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Activity Details



ACCOUNT NAME	General Fund
INVESTMENT TYPE DESC	MILAF+ MAX Class
TRADE DATE	Aug 29, 2025
SETTLEMENT DATE	Sep 02, 2025
TRANS DESC	Accrual Income Div Reinvestment - Distributions
TRANSACTION TYPE	Accrual Income Div Reinvestment
QUANTITY OF SHARES	15,072.34
SHARE PRICE	\$1.00
TOTAL AMOUNT	\$15,072.34

Activity Details

ACCOUNT NAME	General Fund
INVESTMENT TYPE DESC	MILAF+ MAX Class
TRADE DATE	Aug 29, 2025
SETTLEMENT DATE	Sep 02, 2025
TRANS DESC	Accrual Income Div Reinvestment - Distributions
TRANSACTION TYPE	Accrual Income Div Reinvestment
QUANTITY OF SHARES	15,072.34
SHARE PRICE	\$1.00
TOTAL AMOUNT	\$15,072.34

A/P Check Register

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Check Date: 8/1/2025 to 8/31/2025

Vendor #	Vendor Name	Batch #	Check Date	Check #	Checks	Direct Deposit	Total
142229	INTERNATIONAL PLASTICS	9219	08/07/2025	106610	(63.68)	0.00	(63.68)
			Vold by KLM on 8/7/2025				
20310	UNITED WAY OF ROSCOMMON COUNTY	93	08/01/2025	106643	2.00	0.00	2.00
141663	TOWN & COUNTRY STORAGE	641	08/01/2025	106652	330.00	0.00	330.00
15585	PELION BENEFITS, INC.	642	08/04/2025	106653	10,394.49	0.00	10,394.49
13651	MIO AUSABLE SCHOOL DISTRICT	644	08/04/2025	106654	94,979.07	0.00	94,979.07
14631	NMCAA	644	08/04/2025	106655	714.20	0.00	714.20
21181	WEST BRANCH ROSE CITY SCHOOL DISTRICT	644	08/04/2025	106656	1,725.00	0.00	1,725.00
142216	ACD.NET	643	08/07/2025	106657	689.71	0.00	689.71
141873	ALBANESE CONFECTIONERY GROUP INC	643	08/07/2025	106658	75.71	0.00	75.71
141200	AMAZON CAPITAL SERVICES INC	643	08/07/2025	106659	19,404.91	0.00	19,404.91
141731	AMBER AKIN	643	08/07/2025	106662	315.70	0.00	315.70
141720	AMERICAN UNITED LIFE INSURANCE COMPANY	643	08/07/2025	106663	1,848.88	0.00	1,848.88
141145	AUSABLE MEDIA GROUP LLC	643	08/07/2025	106664	246.00	0.00	246.00
142033	CEV MULTIMEDIA LLC	643	08/07/2025	106665	2,750.00	0.00	2,750.00
4100	CONSUMERS ENERGY PAYMENT CENTER	643	08/07/2025	106666	2,317.71	0.00	2,317.71
4470	CRWFD CNTY TRANSP AUTH	643	08/07/2025	106667	1,236.00	0.00	1,236.00
8420	EAST HIGGINS LAKE TRUE VALUE	643	08/07/2025	106668	372.66	0.00	372.66
141691	EMILY GUBANCSIK	643	08/07/2025	106670	121.76	0.00	121.76
6781	FRONTIER	643	08/07/2025	106671	94.50	0.00	94.50
141738	GILL-ROY'S HARDWARE	643	08/07/2025	106672	29.49	0.00	29.49
142113	GOOGLE VOICE INC	643	08/07/2025	106673	95.32	0.00	95.32
7552	GRAYLING COOPERATIVE PRESCHOOL, INC.	643	08/07/2025	106674	51,026.17	0.00	51,026.17
142292	GREAT LAKES WEST	643	08/07/2025	106675	8,073.00	0.00	8,073.00
141969	HARDWOOD HILLS CONSTRUCTION INC	643	08/07/2025	106676	63,657.90	0.00	63,657.90
142318	HEATHER JACKSON	643	08/07/2025	106677	638.84	0.00	638.84
142306	HOCK PAINTING INC	643	08/07/2025	106678	11,410.20	0.00	11,410.20
8520	HOEKSTRA TRANSPORTATION INC	643	08/07/2025	106679	751.02	0.00	751.02
142025	HOUGHTON LAKE COOPERATIVE PRESCHOOL INC	643	08/07/2025	106680	35,696.44	0.00	35,696.44
141743	HULL BUILDING CENTER	643	08/07/2025	106681	27.69	0.00	27.69
141911	INTEGRITY CONSTRUCTION SERVICES	643	08/07/2025	106682	46,146.56	0.00	46,146.56
141970	JE JOHNSON CONTRACTING INC	643	08/07/2025	106683	90,022.00	0.00	90,022.00
141488	KATIE HARRIS	643	08/07/2025	106684	149.80	0.00	149.80
10020	KEENAN THERAPEUTICS PC	643	08/07/2025	106685	1,756.66	0.00	1,756.66
141492	KERRI SMITZ	643	08/07/2025	106686	30.00	0.00	30.00
10690	LAKESHORE LEARNING MTL	643	08/07/2025	106687	1,970.11	0.00	1,970.11
141972	LILLIE MEADOWS	643	08/07/2025	106688	366.10	0.00	366.10
11182	LOGISOFT	643	08/07/2025	106689	392.06	0.00	392.06
12340	MASB	643	08/07/2025	106690	200.60	0.00	200.60
142172	MASTER ELECTRIC INC	643	08/07/2025	106691	66,579.74	0.00	66,579.74
141422	MELISA AKERS	643	08/07/2025	106692	30.00	0.00	30.00
141340	MSPRA	643	08/07/2025	106693	200.00	0.00	200.00
21278	NICOLE GRACE	643	08/07/2025	106694	72.00	0.00	72.00
142050	NORTHERN MICHIGAN GLASS LLC	643	08/07/2025	106695	5,644.80	0.00	5,644.80
141847	NORTHWEST EDUCATION SERVICES	643	08/07/2025	106696	35.09	0.00	35.09
15100	OSCODA COUNTY TREASURER	643	08/07/2025	106697	242.70	0.00	242.70
142014	PORATH CONTRACTING INC	643	08/07/2025	106698	34,773.30	0.00	34,773.30
142293	RITSEMA ASSOCIATES	643	08/07/2025	106699	90,491.76	0.00	90,491.76

A/P Check Register

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Check Date: 8/1/2025 to 8/31/2025

Vendor #	Vendor Name	Batch #	Check Date	Check #	Checks	Direct Deposit	Total
7160	ROSCOMMON AREA PUBLIC SCHOOLS	643	08/07/2025	106700	12,610.68	0.00	12,610.68
142294	SCHEPERS CONCRETE CONSTRUCTION LLC	643	08/07/2025	106701	23,008.83	0.00	23,008.83
141992	SHARON MCMILLAN	643	08/07/2025	106702	11.20	0.00	11.20
15685	SHAWN PETRI	643	08/07/2025	106703	91.59	0.00	91.59
142202	SHAWN TEEGARDIN	643	08/07/2025	106704	315.00	0.00	315.00
18555	SPARTAN STORES LLC	643	08/07/2025	106705	150.14	0.00	150.14
142305	STRAUS MASONRY	643	08/07/2025	106706	6,758.20	0.00	6,758.20
1415	TAMMY BAUDOUX	643	08/07/2025	106707	359.10	0.00	359.10
20970	WM CORPORATE SERVICES INC	643	08/07/2025	106708	171.07	0.00	171.07
21770	XEROX CORP	643	08/07/2025	106709	1,067.29	0.00	1,067.29
21775	XPRESS COPY CENTER	643	08/07/2025	106710	390.00	0.00	390.00
15860	PURCHASE POWER	645	08/07/2025	106711	522.55	0.00	522.55
4860	DATA IMAGE LLC	647	08/11/2025	106712	3,978.48	0.00	3,978.48
20310	UNITED WAY OF ROSCOMMON COUNTY	93	08/15/2025	106713	2.00	0.00	2.00
4440	CRAWFORD AUSABLE SD	650	08/12/2025	106714	8,288.03	0.00	8,288.03
12880	MESSA	99	08/12/2025	106715	7,015.56	0.00	7,015.56
19800	THRUN LAW FIRM P.C.	651	08/12/2025	106716	228.00	0.00	228.00
19631	CHRISTINA TAPPAN	652	08/13/2025	106717	140.74	0.00	140.74
11056	DESIREE LIPSKI	652	08/13/2025	106718	427.60	0.00	427.60
141941	HELEN SHASTAL	652	08/13/2025	106719	497.60	0.00	497.60
20457	KATHRYN VANWORMER WALDIE	652	08/13/2025	106720	79.40	0.00	79.40
142036	KYM NARAYANA	652	08/13/2025	106721	320.50	0.00	320.50
11598	MELISSA MAEDER	652	08/13/2025	106722	310.70	0.00	310.70
20152	TAMMY TYLER	652	08/13/2025	106723	436.70	0.00	436.70
141944	TRACEY STEIN	652	08/13/2025	106724	184.70	0.00	184.70
8392	CHARLTON HESTON ACADEMY	653	08/18/2025	106725	3,555.67	0.00	3,555.67
225	AFLAC	99	08/20/2025	106726	742.20	0.00	742.20
141422	MELISSA AKERS	654	08/20/2025	106727	229.60	0.00	229.60
141200	AMAZON CAPITAL SERVICES INC	649	08/21/2025	106728	6,513.87	0.00	6,513.87
142253	ANTHONY BAIR	649	08/21/2025	106730	62.20	0.00	62.20
142107	AXIUM SERVICES INC	649	08/21/2025	106731	10,880.42	0.00	10,880.42
141858	CARROT TOP INDUSTRIES INC	649	08/21/2025	106732	174.17	0.00	174.17
3729	CLINTON COUNTY RESA	649	08/21/2025	106733	30.00	0.00	30.00
16940	COUNTY OF ROSCOMMON COUNTY TREASURER	649	08/21/2025	106734	328.65	0.00	328.65
4400	CRAF CENTER	649	08/21/2025	106735	2,400.00	0.00	2,400.00
141894	CULLIGAN WATER CONDITIONING	649	08/21/2025	106736	30.00	0.00	30.00
4900	DEAN TRANSPORTATION INC	649	08/21/2025	106737	30,888.80	0.00	30,888.80
5385	DTE ENERGY	649	08/21/2025	106738	192.79	0.00	192.79
5821	EPS SECURITY	649	08/21/2025	106739	1,079.88	0.00	1,079.88
142317	EVERWAY	649	08/21/2025	106740	10,838.21	0.00	10,838.21
6598	FOX BRIGHT SOLUTIONS LLC	649	08/21/2025	106741	649.00	0.00	649.00
6781	FRONTIER	649	08/21/2025	106742	110.40	0.00	110.40
141738	GILL-ROY'S HARDWARE	649	08/21/2025	106743	63.04	0.00	63.04
8700	HOME DEPOT CREDIT SERVICES	649	08/21/2025	106744	38.98	0.00	38.98
8791	HOUGHTON LAKE COMMUNITY SCHOOL	649	08/21/2025	106745	3,747.25	0.00	3,747.25
6195	IAN FAULKNER	649	08/21/2025	106746	33.50	0.00	33.50
9160	IMPACT OFFICE PRODUCTS	649	08/21/2025	106747	115.99	0.00	115.99
9385	IOSCO RESA	649	08/21/2025	106748	129,751.41	0.00	129,751.41
15344	JESSICA PARTAKA	649	08/21/2025	106749	165.40	0.00	165.40
9025	JIM GENDERNA LIK	649	08/21/2025	106750	69.20	0.00	69.20
19892	KATHRYN TOONSTRA	649	08/21/2025	106751	39.20	0.00	39.20
141488	KATIE HARRIS	649	08/21/2025	106752	431.83	0.00	431.83
10020	KEENAN THERAPEUTICS PC	649	08/21/2025	106753	1,431.46	0.00	1,431.46

Specialized Data Systems, Inc.

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A/P Check Register

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COOR ISD

Check Date: 8/1/2025 to 8/31/2025

Vendor #	Vendor Name	Batch #	Check Date	Check #	Checks	Direct Deposit	Total
141880	KINGSCOTT ASSOCIATES INC	649	08/21/2025	106754	7,734.29	0.00	7,734.29
10690	LAKESHORE LEARNING MTL	649	08/21/2025	106755	12,714.98	0.00	12,714.98
141422	MELISA AKERS	649	08/21/2025	106757	822.54	0.00	822.54
12880	MESSA	649	08/21/2025	106758	91,748.19	0.00	91,748.19
141775	MICHELLE EWALD	649	08/21/2025	106762	66.94	0.00	66.94
12985	MICHIGAN NEGOTIATORS ASSOCIATION	649	08/21/2025	106763	275.00	0.00	275.00
15652	NANCY PERSING	649	08/21/2025	106764	86.60	0.00	86.60
21278	NICOLE GRACE	649	08/21/2025	106765	4,915.20	0.00	4,915.20
14631	NMCAA	649	08/21/2025	106766	296.61	0.00	296.61
141765	NORTHERN MICHIGAN EVENT BANQUET CENTER LLC	649	08/21/2025	106767	2,661.45	0.00	2,661.45
141634	NORTHERN MICHIGAN SCHOOL BUSINESS OFFICIALS	649	08/21/2025	106768	60.00	0.00	60.00
14890	OGE MAW COUNTY PUBLIC TRANSIT	649	08/21/2025	106769	138.00	0.00	138.00
15149	OTSEGO COUNTY TREASURER	649	08/21/2025	106770	1.49	0.00	1.49
15880	PITNEY BOWES INC	649	08/21/2025	106771	199.18	0.00	199.18
16100	PRO-ED	649	08/21/2025	106772	521.40	0.00	521.40
16250	QUILL CORP	649	08/21/2025	106773	145.97	0.00	145.97
141124	REBEKAH SEELOW	649	08/21/2025	106774	30.00	0.00	30.00
19081	ROBERT J GORDON DOFAA-INS PLLC	649	08/21/2025	106775	33.00	0.00	33.00
142299	SALENA LASKOWSKI	649	08/21/2025	106776	228.20	0.00	228.20
17880	SEHI COMPUTER PRODUCTS INC	649	08/21/2025	106777	2,961.65	0.00	2,961.65
141133	SHANNON REA	649	08/21/2025	106778	252.60	0.00	252.60
18150	SHRED EXPERTS LLC	649	08/21/2025	106779	210.00	0.00	210.00
141649	STAPLES	649	08/21/2025	106780	17.29	0.00	17.29
18782	STATE OF MICHIGAN	649	08/21/2025	106781	163,914.90	0.00	163,914.90
20900	WALMART BUSINESS CARD	649	08/21/2025	106782	90.62	0.00	90.62
21110	WEINLANDER-FITZHUGH-	649	08/21/2025	106783	9,900.00	0.00	9,900.00
17030	ROSCOMMON COUNTY TRANSPORTATION AU	655	08/21/2025	106784	4,998.00	0.00	4,998.00
142235	AT&T MOBILITY	656	08/21/2025	106785	38.23	0.00	38.23
17030	ROSCOMMON COUNTY TRANSPORTATION AU	656	08/21/2025	106786	2,490.00	0.00	2,490.00
20571	VERIZON WIRELESS	656	08/21/2025	106787	984.08	0.00	984.08
142321	PITNEY BOWES BANK INC RESERVE ACCOUNT	658	08/25/2025	106788	2,000.00	0.00	2,000.00
15860	PURCHASE POWER	658	08/25/2025	106789	1,026.61	0.00	1,026.61
19978	TSA CONSULTING GROUP INC	93	08/29/2025	106790	4,230.00	0.00	4,230.00
20310	UNITED WAY OF ROSCOMMON COUNTY	93	08/29/2025	106791	2.00	0.00	2.00
141720	AMERICAN UNITED LIFE INSURANCE COMPANY	99	08/26/2025	106792	356.96	0.00	356.96
141105	HEALTH EQUITY	94	08/01/2025	201705496	0.00	2,833.51	2,833.51
20245	US TREASURY	94	08/01/2025	201705496	0.00	44,846.80	44,846.80
20245	US TREASURY	94	08/01/2025	201705500	0.00	53.52	53.52
141103	ORS	94	08/08/2025	201705500	0.00	80,449.45	80,449.45
142166	JPMORGAN CHASE BANK NA	648	08/04/2025	201705500	0.00	489.25	489.25
141105	HEALTH EQUITY	94	08/15/2025	201705500	0.00	2,383.51	2,383.51
20245	US TREASURY	94	08/15/2025	201705500	0.00	42,561.02	42,561.02
20245	US TREASURY	96	08/22/2025	201705500	0.00	2,745.21	2,745.21
142167	BMO	646	08/05/2025	201705500	0.00	8,560.10	8,560.10
141103	ORS	94	08/22/2025	201705507	0.00	78,870.31	78,870.31
141785	ORS UAAL	94	08/20/2025	201705508	0.00	42,589.07	42,589.07
141105	HEALTH EQUITY	94	08/29/2025	201705508	0.00	2,583.51	2,583.51
141106	MICHIGAN DEPT OF TREASURY	94	08/29/2025	201705510	0.00	22,055.83	22,055.83
20245	US TREASURY	94	08/29/2025	201705511	0.00	43,819.54	43,819.54

A/P Check Register

Printed: 09/02/2025 10:19:26AM

COOR ISD

Check Date: 8/1/2025 to 8/31/2025

Vendor #	Vendor Name	Batch #	Check Date	Check #	Checks	Direct Deposit	Total
Report Totals					\$1,236,174.73	\$374,840.63	\$1,611,015.36