DRAFT

2022-2023 Proposed Budget

PREPARED FOR PONTIAC SCHOOL DISTRICT BOARD OF EDUCATION MEMBERS

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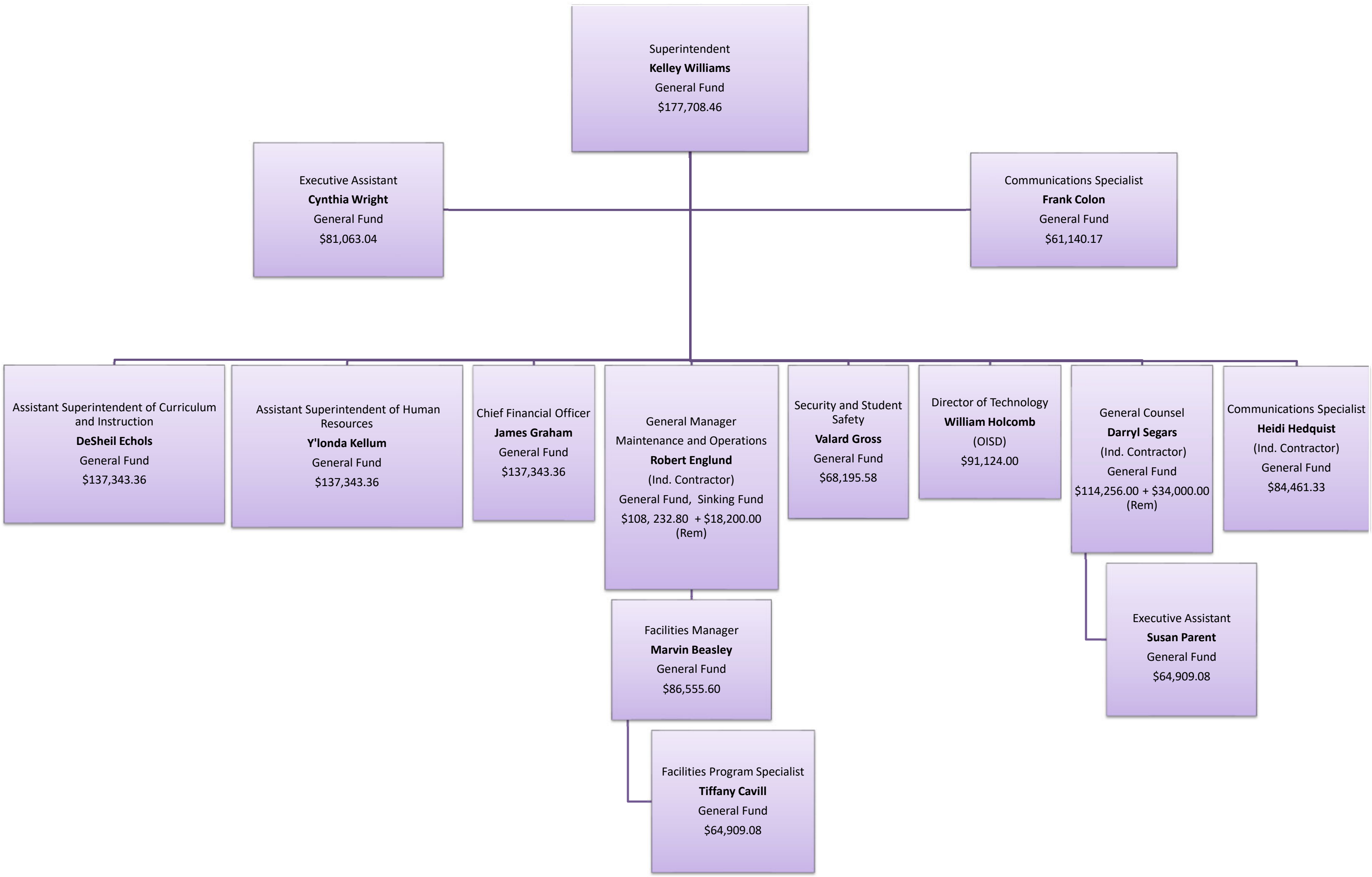
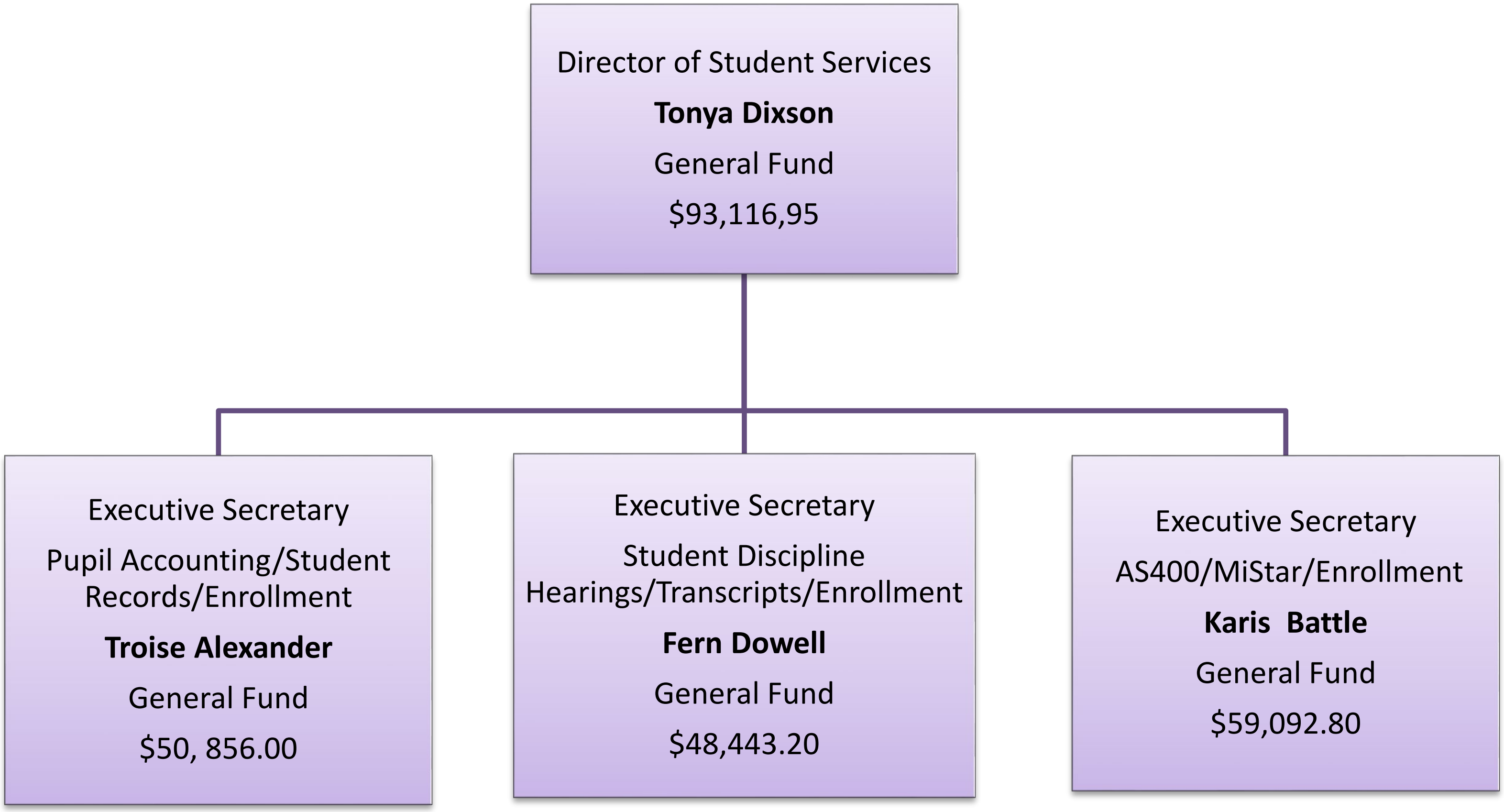
2022 - 2023
Pontiac School District - Organizational Chart




Director of Student Services
Tonya Dixson
General Fund
$93,116,95
Executive Secretary
Pupil Accounting/Student Records/Enrollment
Troise Alexander
General Fund
$50, 856.00
Executive Secretary
Student Discipline Hearings/Transcripts/Enrollment
Fern Dowell
General Fund
$48,443.20
Executive Secretary
AS400/MiStar/Enrollment
Karis Battle
General Fund
$59,092.80

Security and Student Safety

Valard Gross

General Fund

$68,195.58

Security Cordinator

Steven Cunningham

General Fund

$46,989.43

Security Coordinator

Uteeyah Whittaker

General Fund

$46,989.43

Police Authority Officers (18)

(100%) At Risk Grant

Aeriel McNeir-Hildred - $27,625.60

Brian Denham- $27,625.60

Madison Chandler- $28,463.68$28,463.68

Otis Benjamin- $30,186.40

Walter Elam - $30.770.42

Audrey Smith- $31,086.56

Harold Jefferson- $31,086.56

Harold Scandrick- $32,033.28

Walter Elam- $32,995.52

Roderick McQueen- $32,995.52

Gregory Gross - $32,995.52

Crystal Brown- $36,052.96

Antoinette Fike - $36,052.96

Jervon Whorton - $36,052.96

Walther Eaton- $37,123.84

Sherrisa Walker- $38,241.28

Antoinette Alexander - $39,389.76

Edwin Stewart, Jr. - $39,389.76

Office of Curriculum and Instruction

Assistant Superintendent of Curriculum and Instruction
DeSheil Echols
General Fund
$137,343.36

Executive Secretary
Michelle Johnson
General Fund
$67,288.00

Executive Secretary & Homeless Liaison
Wilma Bell
General Fund
$60,944.00

Literacy Supervisor
Vacant
(25%) Title II,
(75%) General Fund

Math Supervisor
Stacey Jackson
(25%) Title II, (75%) General Fund
$94,108.77

Director of Bilingual Education
Ruben Alicea
General Fund
$101,476.72

Data & Assessment Coordinator
Jennifer Dean
(25%) Title II, (75%) General Fund
$86,555.60

Director of Project Execl
Henry Jackson
(100%) 21st Century Grant
$73,411.72

Building Principals & Assistant Principals

Alcott - Burdena Johnson - General Fund - $ 113,831.04
Frost - Nicole Harris - 30%) General Fund, (70%) GSRP -$ 90,851.52
Herrington - Carlita Earl-General Fund - $95,451.06
ILA - Deborah Charaman -General Fund - $93,123.01
ITA - Gregory Spencer -General Fund - $100,610.14
Kennedy - Jaronique Devezin - General Fund - $97,509.44
Owen Suzanne Kavanaugh- General Fund - $116,676.21
PHS - Vacant- General Fund - $
PMS - Byron Morrison - General Fund - $90,547.51
Rogers - Arlee Ewing - General Fund - $105,360.17
Whitman - Letha Powell - General Fund - $93,123.01

Assistant Principals

ITA - Sylvia Sturgis - General Fund - $83,177.54 .45
PHS - Lee Montgomery - General Fund - $91,812.03
PHS - Joseph Auricchio - General Fund- $73,516.89 .14
PMS - Cynthia Rush - General Fund - $77,275.10

Athletic Director
Lee Montgomery
General Fund

Director of Student Services
Tonya Dixson
General Fund
$95,445.00

Director of Special Education Services
Arnella Jaminson
(100%) IDEA Grant
$104,013.84

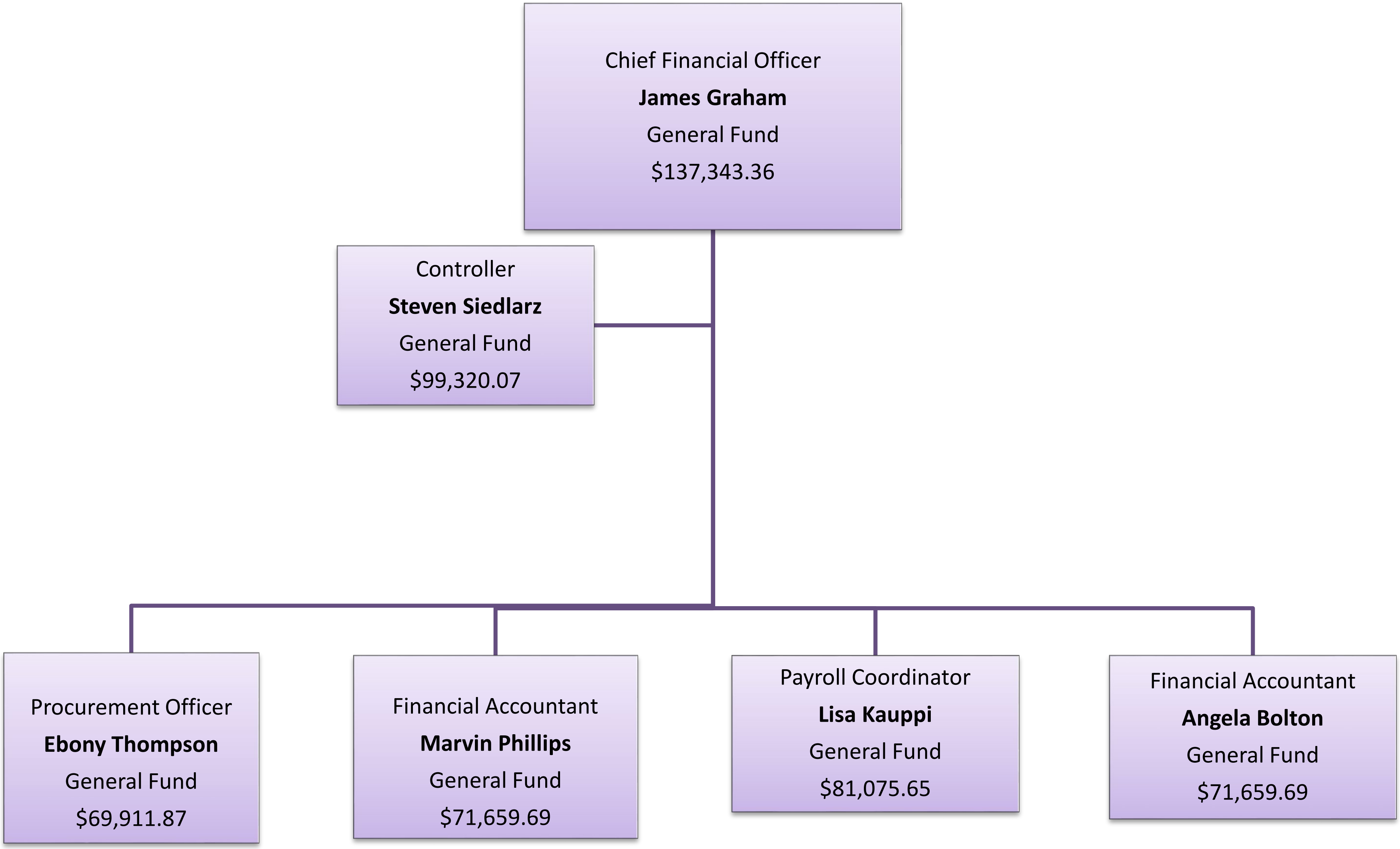
Special Education Services Coordinator
Jennifer Parker
(100%) IDEA Grant
$79,170.87

Grants Compliance & Billing Coordinator
Dyan Perez
(100%) Title I
$102,887.18

Grants Compliance & Billing Program Specialist
Julie Sugg
(100%) Title I
$68,195.58

MTSS Coordinator
Yvette Williams
(100%) Title
$96,897.50

- Assistant Superintendent of Human Resources
  Y'londa Kellum
  General Fund
  $137,343.36
  - HR Generalist
    Ashley Smith
    General Fund
    $77,128.08
  - HR Generalist
    Michelle Fasse
    General Fund
    $77,128.08
  - Benefits Coordinator
    Michael Emerson
    General Fund
    $83,058.90
  - Talent Acquisition Coordinator
    Regina Nicholas
    General Fund
    $59,648.79
  - Frost Desk Receptionist/Security/ HR
    Debra Burkett
    General Fund
    $47,985.60


Chief Financial Officer
James Graham
General Fund
$137,343.36
Controller
Steven Siedlarz
General Fund
$99,320.07
Procurement Officer
Ebony Thompson
General Fund
$69,911.87
Financial Accountant
Marvin Phillips
General Fund
$71,659.69
Payroll Coordinator
Lisa Kauppi
General Fund
$81,075.65
Financial Accountant
Angela Bolton
General Fund
$71,659.69

May, 2022

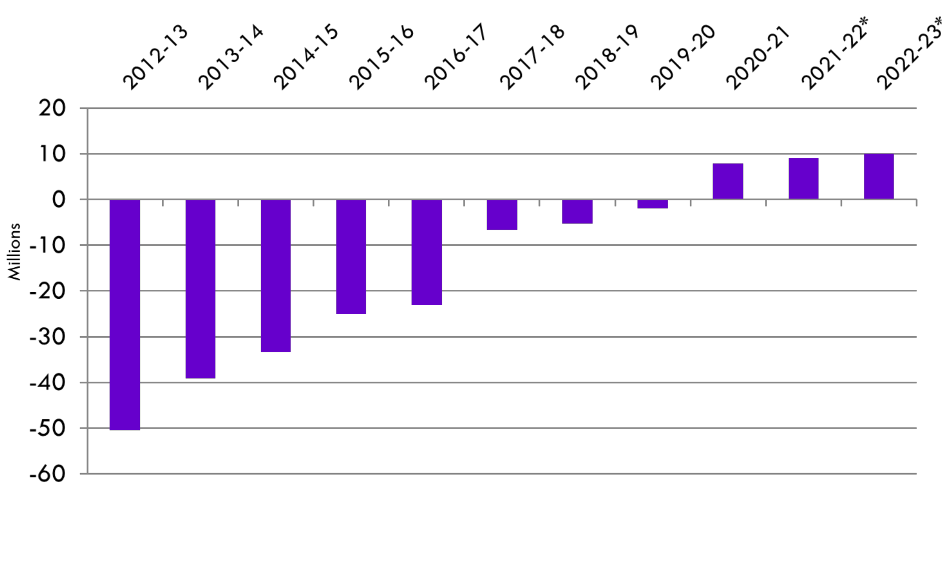
Dear School District of the City of Pontiac Stakeholder:

In the annuals of public education in Michigan, you would be hard pressed to find a public school district that was facing a $51 million financial deficit that not only survived, but eliminated that deficit and did so without financial bailouts. The Pontiac story is simply amazing. This monumental effort was accomplished through hard work, tenacity, faith, solid leadership, help from our community and partners, commitment and sacrifice of employees, and ultimately working all together.

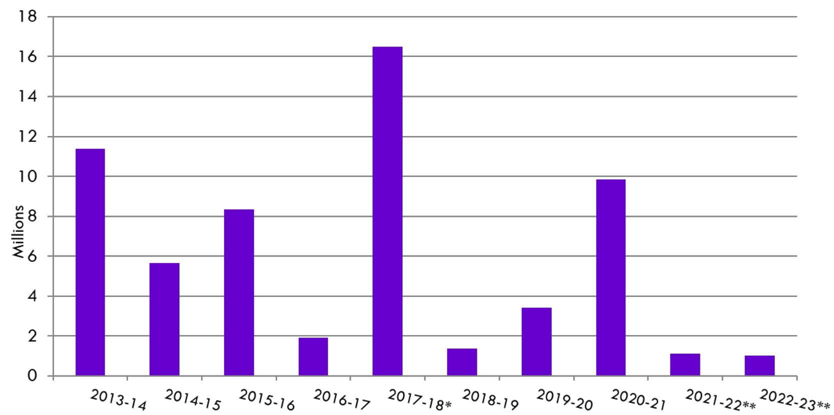
Additionally, in order to assist in the financial stability to the School District of the City of Pontiac, the District entered into a Consent Agreement with the State of Michigan Department of Treasury in October 2013 and has subsequently been released in October 2018. In May, 2017 the District entered into a Partnership Agreement with State of Michigan Department of Education in order to improve the education success of each of our students, and continues to utilize the approved Blue Print Turnaround Model. We also have been fortunate to have bank partners (Huntington Bank and Capital One) that provided much needed capital, as well as emergency loans through the Michigan Department of Treasury.

10 YEAR HISTORICAL TRENDS

Below is a graph that shows the progression of the eliminated General Fund Deficit, and ultimately a budgeted surplus beginning in FY2021:



The reduction in the General Fund Deficit was the result of annual budget surpluses that have occurred every year since FY2014. In other words, Pontiac basically had a "balanced budget" but we had to use any excess dollars annually to reduce the legacy deficit. Below is a chart that shows the annual General Fund surpluses since FY2014:



The Board of Education, Administration, Teachers, Students, Parents and Community Leaders have worked and continue to work tirelessly to shift the District's momentum into a positive direction and the following are just a few of the successes the District has accomplished over the last few years:

- As of June, 2021, eliminated the final portion of the financial deficit (as high as $51 million in 2013) and created a positive fund balance of 10%
- Passed a $147 million bond issue and 0.80 Sinking Fund millage in March of 2020
- Obtain two (2) $20M Emergency Loans in FY2014 & FY2015 – *refinanced in September of 2021, resulting in approximately $5 million in interest savings.*
- Paid off the $2 million in the 2018B General Fund Debt with Capital One bank in June of 2021
- Refinanced the $10.5 million General Fund Debt with Huntington Bank, reducing the principal balance to $8.66 million and saving interest of approximately $1 million.
- Paid off the final balance of the MESSA levy utilizing $243,000 of General Fund dollars, resulting in the elimination of any future MESSA tax levy for the City of Auburn Hills, City of Lake Angelus, City of Pontiac, and Orion Township
- Continued Art & Music instruction in Elementary Schools – *started in FY2017*
- Expanded the International Language Academy (K-5) – *started in FY2017*
- Continued the International Technology Academy (K-12) – *started in FY2016*
- Creation of the 6th Grade Preparatory Academy – *started in FY2019*
- Additional Programs CASA and STEM focus
- Under the new ESSA designations:
    - Owen and Whitman have also been removed from the Priority School list (Spring 2018). They will remain in the partnership agreement to sustain support and improvement.

    - All Pontiac Schools have an overall index score that is above the bottom 5% threshold
- NWEA
    - Students continue to increase their mean RIT scores in Reading and Math from 2015 through 2018.
- Focus on Student Attendance
- Decrease in Student Office Discipline referrals and suspensions
- The Human Resource Department had a successful transition in October 2019, and the Business Office in January of 2020, from a contracted department through Oakland Schools to becoming Pontiac School employees.
- Successfully transitioned to remote student learning due to the Covid-19 Virus, including assisting parents and students with computer access, internet access, and instruction through interaction with teachers and support staff, successfully transitioned into remote working environment for all of our staff to be productive and safe during the school shutdown period.
- Provided a meal distribution program to ensure all of our students received meals during the school shutdown period
- Pontiac School union and non-union wage contracts were revamping in the fall of 2020, resulting in pay increases for all staff and added a formula that ties future wage and step increases to our largest revenue source (18 mills Business Tax, i.e., Non-Homesteads)
- Expansion of our Patient Care Tech Program
- Increased Security and Safety Measures for Students and Staff
- Increased scholarship opportunities for students
- Improved attraction and hiring of staff
- Expanded partnerships for after school programs, etc.
- Increased donations and grants to support our care closet that supplies critical items to students in need
- Expanded technology devices for our students across all grade levels
- Expansion of programming on PSD-TV22
- Significant increase in positive news stories on PSD including positioning of Superintendent Williams and others as subject matter experts
- Creation of new PSD Website
- Added dollars at each school for after school activities
- Creation of several additional career pathways that will begin to launch in 2020-2021
    - PHS beginning College and Career Pathway Program – Manufacturing, Engineering, and Info Tech
    - PMS offering Health Science Pathway Program
- Completed replacement of all school building PA system controllers (started in 2019)
- New Elementary ELA Curriculum Resource – Wit and Wisdom
- IREADY – Blended learning data system that connects the students' individual on-learning experience and classroom learning environments
- Opening of HONOR Health Clinic at Whitman Elementary School
- ITA extending orchestra and choir classes to middle school

- ILA advancing to 5th grade
- Lead teachers assigned to each school to help with professional learning and lead professional learning trainings
- Summer School (Pk-12th grade)
- Educlimber – real time student data platform that includes SEL, academic, attendance, interventions, easily accessible by all staff members
- Opening HONOR clinic at Owen Elementary and then Alcott Elementary for 2022-23
- NEW AP Psychology course at ITA
- After school tutoring programs at various schools
- At risk social worker and/or behavior interventionist at every school to address the social emotional needs of students
- New Math Intervention Resource for grades 6-12 (Agile Minds) to address student learning loss
- Adoption of New ELA Curriculum Resource for grades 6-8 "Wit and Wisdom"

The FY 2023 budget that is proposed within aims to support the educational goals of the Partnership Agreement. Specific new programs, initiatives, and highlights include the following:

- Budget assumes a full year of normal in-person education and operations
- Continue to fund, implement, and support previous initiatives
- Budget plan results in the 10th year in a row of an operating surplus
- Build upon the FY2022 budget, increasing the budgeted FY 2023 General Fund Surplus (Fund Balance) to $10,130,505 or 10.0%
- Reduce the TAN (Tax anticipation Note) borrowing from the current $14.5 million to $11 million, saving interest expense
- Continue Classroom devices and add 1:1 home technology - all students will receive personal technology devices
- Begin project to install an Interactive Display and classroom supplemental audio at Elementary's, PHS, PMS and ITA
- Continue Electronic Locker System at Admin to enhance "touchless" device/package exchanges
- Various Bond and Sinking Fund projects are expected to be start or be completed during the 2022-23 fiscal year:
    - District Wide Playgrounds
    - WHRC/ITA Roof Project
    - PHS Building Infrastructure Improvements
    - PMS Building Infrastructure Improvements
    - PHS Gymnasium Renovation
    - PHS/PMS/ITA Theatre Renovations
    - PHS/PMS Science Lab Updates
    - WHRC Building Infrastructure Improvements
    - Whitman Doors and Window Replacements
- Hospitality and Tourism (CTE Pathway)
- African American Literature Course

- Information Technology (CTE Pathway)

- Communities in Schools at Whitman School
- Additional hours for Bilingual Tutors
- PMS offering Spanish class as an elective for students
- Career Pathway courses and additional secondary elective offerings
- New student and teacher classroom furniture
- Significant increase in athletic spending including the Athletic Director and Secretarial position to become full time, (currently reviewing adding new sports for FY 2023)
- Bringing Custodial Services In-House for the Pontiac High School, Administration Building and Fell Center

BUDGET ASSUMPTIONS

All assumptions are contingent upon the outcome of State and Federal Education Budgets and finalization of FY2022 Audit results.

Facility and Program Plans:

- New grants – None

Student Enrollment Projections (FTE):

Historically, the student enrollment projection had a significant impact on the annual budget since Pontiac was previously funded on a per student basis, as were most school districts in Michigan. However, due to the robust business tax base in the greater Pontiac school district boundary, the amount of revenue generated by the 18 mill non-homestead tax (that is collected by all school districts) is greater than the amount provided by multiplying the amount of student times the State's Per Pupil Allowance. Since the formula no longer applies, Pontiac is considered an "Out of Formula" school district, while the vast majority of school districts in Michigan are considered "In Formula".

However, the student enrollment projection is still important, as it drives the amount of teachers, staff, materials, and space that is needed for students. It should be noted that, while it is true Pontiac has continued to see a decline in the overall student enrollment, the entire State of Michigan has also seen a decline. The official Fall 2021 enrollment was 3,501 FTE's (Full Time Equivalents). The FY 2023 General Fund Budget is based upon an estimate increase of 50 students.

Property Tax Levy:
Since Pontiac is now an Out-of-Formula school district, the annual property tax levy is the main life blood of the budget. The District will levy a combined total of 18.0 mils in non-homestead property taxes. Due to the increase in

the taxable value of non-homestead properties, the property tax levy is expected to generate an increase in property tax revenues of $3,695,801 or a 11.0% increase over FY2022.

It is important to note that taxes are levied based on "taxable value (TV)" not "assessed value (AV)". Assessed Value is supposed to represent about 50% of the true market value of a property. The Taxable Value can never be greater than the Assessed Value. Since the annual increase in the Taxable Value is limited to 5% or inflation, whichever is less, as true property values grow, the gap between Assessed Value and Taxable Value grows.

As happened during the Great Recession, it is always possible that economic declines can cause the AV to plummet and eventually intersect with the TV. Once that occurs, the annual taxes generated will decline accordingly. However, since the current gap between the AV and TV is over 24.9% in the City of Auburn Hills Commercial Tax Base and 16.5% in the City of Pontiac Commercial Tax Base, true commercial market values will need to have a double digit decline until there is an adverse impact of the Pontiac Schools Tax Revenues.

The Headlee Rollback Fraction for the 2022 Tax Levy for the Non-Homestead Millage is .9924 and the Headlee Rollback Fraction for the 2022 Tax Levy for the Sinking Fund is .9985.

Purpose	Voted Millage	2021 "Rolled Back" Millage	2022 "Rolled Back" Millage	Amount to be Levied 2022
Non-Homestead	18.0000	17.5393	17.4060	17.4060
Non-Homestead	00.5000	00.4870	00.4832	00.4832
Non-Homestead*	02.0000	N/A	N/A	00.1108
Sinking Fund	00.8000	00.7992	00.7992	00.7980
Bond 2020	N/A	N/A	N/A	02.0000

*The Non-Homestead ballot question of 2.00 mills will be on the August 2, 2022 ballot. If approved by the voters, the .1108 will be added to the December tax bill so that the PSD receives the full 18 mills on Non-Homestead Property Taxes.

ACCOUNTING STRUCTURE

The FY 2023 Budget has been prepared using the State of Michigan's 1022 Accounting Manual. An explanation of the account number string (xxx-xxx-xxxx-xxxx-xxx-xxxx-xxxxxxxx) is as follows:

XXX – FUND (110 General, 120 Grants, 130 Spec Ed, 150 Athletics, 170 GF Debt, 250 Food, 290 Stud Act, etc.)
XXX – FUNCTION (111 Elementary, 112, Middle School, 113 High School, 241 Principal, 261 Operations, etc.)
XXXX – PROGRAM (Can be used to separate out specific projects)
XXXX – GRANT (Federal, State)
XXX – LOCATION (1 Alcott, 12 Herrington, 54 PMS, 71 PHS, 65 Admin, etc.)
XXXX – RESPONSIBILITY (44 Supt, 66 Finance, 67 HR, 95 Facilities, etc.)
XXXXXXXX – OBJECT (Revenues start with 4, Expenditure start with 5, 1000 level wages, 2000 benefits, etc.)

REVENUE

The FY 2023 General Fund budget reflects total budgeted revenue of $103.1 million which represents a decrease of 2.0% from FY 2022. The District's anticipated revenue can be broken down by the source:

$ 39.2	million in local revenue
16.6	million in state categorical and grants
28.4	million in federal grants
18.9	million in other financing sources
$ 103.1	

<u>Foundation Allowance</u>:
For the few Out-of-Formula Districts, such as Pontiac, there is no foundation allowance.

<u>Local Sources</u>:
For FY 2023, local revenue is projected to be $39.2 million, which can be broken down as follows:

Funding Type	Description	Projected FY 2023 Amount
Property Taxes	• 100% Summer Collection • Collected by eight (8) municipalities based on assessed value of residential & commercial property: ○ Bloomfield Township ○ City of Auburn Hills ○ City of Lake Angelus ○ City of Pontiac ○ City of Sylvan Lake ○ Orion Township ○ Waterford Township ○ West Bloomfield Township • Delinquent Taxes	$37.5 million
Local Grants	• Ballmer, United Way, etc.	$0.7 million
Other Revenue	• E-Rate • Interest on Investments • Facilities Rentals • Waterford MOU	$0.6 million

<u>State Sources</u>:

For FY 2023, state revenue is projected to be $16.6 million, which can be broken down as follows:

Funding Type	Description	Projected FY 2023 Amount
State Aid Unrestricted	• Discretionary Payment: The amount required to ensure the District receives the state required fund Per Pupil Allowance	$ 0.0 million
State Aid Other Unrestricted	• §26a Renaissance Zone	$ 0.05 million
State Aid Categorical	• §21h Partnership Model Districts • Marshall Plan • Competitive School Safety • §31a At Risk • §32d Great Start Readiness • §35a(5) Early Literacy Targeted Instruction • §41 Bilingual Education • §51c Special Education Headlee Obligation • § 61a.1 Vocational Education • §99h First Robotics • §147 MPSERS Offset/UAAL Stabilization • §152a Headlee Data Collection	$16.55 million

Federal Sources:
For FY 2023, federal revenue is projected to be $28.4 million, which can be broken down as follows:

Funding Type	Description	Projected FY 2023 Amount
Title I	• The purpose is to provide funds to schools with high numbers or high percentages of children from low-income families to ensure all children meet challenging state academic standards.	$6.7 million
Title II	• The purpose is to increase the academic achievement of all students by helping improve teacher and principal quality, and increase the number of highly qualified teachers in the classroom.	$0.9 million
ESSER III / ESSER III Flowthrough and PreSchool	• The purpose is to provide Districts with one-time dollars to help fund costs to address learning loss, employee retention, and other approved needs related the Covid-19 Pandemic.	$19.3 million
IDEA	• To ensure that all children with disabilities have available to them a free and appropriate public education that emphasizes special education and related services designed to meet their unique needs and prepare them for further	$1.6 million

	education, employment and independent living (includes pre-school).	
Other Federal Grants	• Title III • Title IV • 21st Century Community Learning (Excel) • JROTC • Medicaid	$1.9 million

Other Financing Sources:

For FY 2023, other financing sources are projected to be $18.9 million, which can be broken down as follows:

Funding Type	Description	Projected FY 2023 Amount
PA 18 County Special Education Tax	• A property tax collected by Oakland County to support low incidence special education programs for students countywide.	$5.1 million
Refinancing and Proceeds of Debt	• Tax Anticipation Note (TAN)is now deemed long-term (maturity greater than 365 days) therefore we show them as proceeds when we draw from it.	$11.0 million
Other	• Indirect Costs (grants/food service) • Funds transfer (Athletics/MESSA debt payment) • CTE Transportation Costs	$2.8 million

EXPENDITURES

The FY 2023 General Fund budget reflects total budgeted expenditures of $102.4 which represents a decrease of 1.6%% from FY 2022.

Personnel Costs:

The FY 2023 proposed budget reflects the following changes in personnel costs:

- No wage or step increases are included in the budget pending ratified contracts. Once contracts have been ratified by both the Board of Education and the Union, any budget impact will be included in the subsequent budget amendment
- All current filled and vacant General Education teaching positions are in the budget. For Special Education, all current filled positions are included in the budget, as well as 50% of the 26 open teaching positions (i.e. 13)
- Blended Public Act 152 hard cap (1.3% increase): Single $7,352, Two Person $15,375 and Family $20,051, actual cap for staff pending contract negotiations

- New Staffing as follows:

LOC	Title	Grade Subject		FTE	GF	Grant
Frost	At Risk SSW	SSW	HRLY	1.00	0.00	1.00
Herrington	Building Substitute Teacher	SUBTCH	HRLY	1.00	0.00	1.00
Herrington	Teacher - CORE	4	SAL	1.00	0.70	0.30
Herrington	Bilingual Paraeducator		HRLY	1.00	0.00	1.00
ITA	Teacher - Core	K (currently K/1)	SAL	1.00	0.50	0.50
ITA	At Risk Social Worker	ATRISW	SAL	1.00	0.00	1.00
ITA	Teacher - SPEC	Spanish 8/12	SAL	0.50	0.50	0.00
ITA	Behavior Intervention Specialist	BISPEC	SAL	1.00	0.00	1.00
ITA	Bilingual Paraeducator		SAL	1.00	0.00	1.00
ITA	Counselor	COUNS	SAL	1.00	1.00	0.00
PHS	At Risk Social Worker	ATRISW	SAL	1.00	0.00	1.00
PHS	Behavior Intervention Specialist	BISPEC	SAL	1.00	0.00	1.00
PHS	Bilingual Paraeducator		HRLY	1.00	0.00	1.00
PHS	Credit Recovery Monitor or Teacher Asst		HRLY	1.00	0.00	1.00
PMS	Bilingual Paraeducator		HRLY	1.00	0.00	1.00
PMS	Building Substitute Teacher	SUBTCH	HRLY	1.00	0.00	1.00
PMS	Teacher - CORE	Science 6	HRLY	1.00	0.86	0.14
Rogers	Teacher - CORE	1	SAL	1.00	0.70	0.30
Rogers	Teacher - CORE	4	SAL	1.00	0.70	0.30
District	IEP Facilitator/Monitor		SAL	0.50	0.00	0.50
District	IEP Facilitator/Monitor		SAL	0.50	0.00	0.50
District	Athletic Director		SAL	1.00	1.00	0.00
District	Athletic Secretary		HRLY	1.00	1.00	0.00
Whitman	Behavior Intervention Specialist	BISPEC	SAL	1.00	0.50	0.50
CTE	Teacher - Spec	Business/Technology	SAL	1.00	0.50	0.50
CTE	Teacher - SPEC	Information Technology	SAL	1.00	0.00	1.00
		Total		24.5	8.0	16.5

- Blended Rate for mandatory fringe benefits:

MPSERS	28.23%
FICA	7.65%
UAAL	15.05%
	50.93%

Non-Personnel Costs (General Fund):

Purchased Services: Budgeted $17.4M, Projected to increase 1.5%

Supplies: Budgeted $12.9M, Projected to increase 7.0%

Equipment & Capital: 9.3M, Projected to decrease 23.5%

Debt Service: Budgeted at $12.9M, projected to decrease by $5.29M ($4M lower TAN borrowing, lower interest, paid off some debt)

Debt Service (General Fund):

The General Fund is responsible for repayment of principal and interest related to State Aid and Tax Anticipation notes issued during the academic year, and any outstanding long-term bonds. The District's current long term-debt includes the two (2) Emergency Loans (ELN) received in FY2013 and FY2015 (refinanced in FY 2021); 2018A Refunding Bonds (refinanced in FY2022), and 2022 TAN (FY2023) both with a maturity of greater than 365, classifying them as long-term debt instruments.

As can be seen in the chart below, the General Fund debt of the District has been substantially reduced, as well as lowered the interest costs

The FY 2023 General Fund Proposed Budget includes Debt Service activity listed below.

			FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	FY 2023 Budget
2014 Emergency Loan						
	Principal				**$5,000**	**$165,000**
	Interest		**$275,379**	**$274,621**	**$275,000**	**$134,260**
		Sub Total	**$275,379**	**$274,621**	**$280,000**	**$299,260**
2015 Emergency Loan						
	Principal			**$5,000**	**$5,000**	**$170,000**
	Interest		**$270,372**	**$269,628**	**$269,865**	**$125,720**
		Sub Total	**$270,372**	**$274,628**	**$274,865**	**$295,720**
2018 A (Huntington Bank)						
	Principal				**$1,920,000**	**$940,000**
	Interest		**$614,250**	**$614,250**	**$614,250**	**$314,878**
		Sub Total	**$614,250**	**$614,250**	**$2,534,250**	**$1,254,878**
2018 B (Capital One Bank)						
	Principal		**$185,000**	**$2,060,000**		
	Interest		**$121,000**	**$129,493**		
		Sub Total	**$306,000**	**$2,305,173**		
2021 Tax Anticipation Note						
	Principal		**$15,545,000**	**$15,500,000**	**$14,500,000**	**$11,000,000**
	Interest		**$267,812**	**$138,006**	**$75,000**	**$75,000**
		Sub Total	**$15,812,812**	**$15,638,006**	**$14,575,000**	**$11,075,000**
TOTAL DEBT SERVICE			**$17,278,813**	**$19,106,678**	**$17,664,115**	**$12,924,858**

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School District of the City of Pontiac

General Fund Budget Summary by Function
FY 2022-23 Proposed Budget

	2020-21 Actual	2021-22 Amendment #1	2022-23 Proposed Budget	Variance
REVENUE				
Local	$ 34,210,623	$ 35,300,566	$ 39,157,854	$ 3,857,288
State	14,586,935	13,817,659	16,629,077	2,811,418
Federal	17,136,598	29,931,770	29,731,300	(200,470)
County & Interdistrict		-	-	
Other Financing Sources	24,903,568	26,139,618	18,973,955	(7,165,663)
TOTAL REVENUE	$ 90,837,724	$ 105,189,613	$ 104,492,186	$ (697,427)
EXPENDITURES				
Instructional Services				
Basic Programs	$ 17,413,971	$ 19,276,835	$ 21,669,396	$ 2,392,560
Added Needs	12,396,864	15,468,376	16,749,720	1,281,344
Adult & Continuing Education	63,637	159,322	107,919	(51,403)
Supporting Services				
Pupil Services	4,655,970	5,668,665	6,205,639	536,974
Instructional Staff Support Services	2,609,420	4,372,543	5,519,694	1,147,150
General Administration	1,083,671	1,570,448	1,641,800	71,352
School Administration	3,039,356	3,340,861	3,459,933	119,071
Business Support	1,293,651	1,244,797	1,264,406	19,609
Operations/Maintenance & Security	8,005,752	8,856,207	9,527,443	671,236
Transportation	2,220,885	4,909,272	5,108,553	199,280
Central Support	3,940,012	3,395,926	6,722,622	3,326,696
Other	198,557	410,596	529,779	119,183
Community Services	338,565	568,614	1,243,240	674,626
Debt Service	3,468,672	3,089,115	1,849,858	(1,239,257)
Capital / Building Improvements	34,244	12,062,500	7,900,000	(4,162,500)
Other Financing	15,681,605	15,130,000	11,075,000	(4,055,000)
Fund Modifications	4,553,533	4,548,746	2,419,237	(2,129,509)
TOTAL EXPENDITURES	$ 80,998,365	$ 104,072,825	$ 102,994,238	$ (1,078,587)
Net Surplus (Shortfall) - Current Year	$ 9,839,360	$ 1,116,788	$ 1,497,948	
Beginning Fund Balance	$ (1,900,416)	$ 7,938,944	$ 9,055,732	
Projected Ending Fund Balance	**$ 7,938,944**	**$ 9,055,732**	**$ 10,553,680**	

School District of the City of Pontiac

General Fund Budget Summary by Object
FY 2022-23 Proposed Budget

	2020-21 Actual	2021-22 Amendment #1	2022-23 Proposed Budget	Variance
REVENUE				
Local	$ 34,210,623	$ 35,300,566	$ 38,662,087	$ 3,361,521
State	14,586,935	13,817,659	15,904,508	2,086,849
Federal	17,136,598	29,931,770	30,951,636	1,019,866
County & Interdistrict Other Financing Sources	24,903,568	26,139,618	18,973,955	(7,165,663)
TOTAL REVENUE	$ 90,837,724	$ 105,189,613	$ 104,492,186	$ (697,427)
EXPENDITURES				
Salaries	$ 23,735,687	$ 27,249,776	$ 32,493,846	$ 5,244,070
Benefits	14,657,951	19,320,182	22,018,504	2,698,322
Purchased Services	12,621,363	17,103,897	17,356,741	252,844
Supplies	2,623,087	3,783,775	4,048,783	
Debt Service	19,150,277	18,219,115	12,924,858	(5,294,257)
Capital	1,855,798	12,114,770	9,266,006	(2,848,764)
Other	6,354,233	6,281,310	4,885,500	(1,395,810)
TOTAL EXPENDITURES	$ 80,998,396	$ 104,072,825	$ 102,994,238	$ (1,343,595)
Net Surplus (Shortfall) - Current Year	$ 9,839,328	$ 1,116,788	$ 1,497,948	
Beginning Fund Balance	$ (1,900,416)	$ 7,938,944	$ 9,055,732	
Projected Ending Fund Balance	**$ 7,938,912**	**$ 9,055,732**	**$ 10,553,680**	

School District of the City of Pontiac

General Fund: Sub Fund 110 Budget Summary by Function
FY 2022-2023 Proposed Budget

	2020-21 Actual	2021-22 Amendment #1	2022-23 Proposed Budget	Variance
REVENUE				
Local	$ 32,750,688	$ 34,098,513	$ 37,949,801	$ 3,851,288
State	4,844,492	4,234,985	5,878,504	1,643,519
Federal	-	-	-	-
County & Interdistrict				
Other Financing Sources	15,994,638	17,575,000	11,125,000	(6,450,000)
TOTAL REVENUE	$ 53,589,818	$ 55,908,498	$ 54,953,306	$ (955,192)
EXPENDITURES				
Instructional Services				
Basic Programs	$ 6,860,391	$ 11,938,637	15,537,516	-
Added Needs	53,945	12,200	68,949	56,749
Adult & Continuing Education	-	-	-	-
Supporting Services				
Pupil Services	$ 812,954	$ 953,870	933,075	(20,794)
Instructional Staff Support Services	1,332,174	1,890,149	2,085,730	195,581
General Administration	1,083,671	1,570,448	1,641,800	71,352
School Administration	1,393,166	3,081,718	3,175,765	94,047
Business Support	1,291,374	1,239,797	1,261,406	21,609
Operations/Maintenance & Security	6,744,425	7,700,577	7,980,329	279,752
Transportation	1,234,354	2,124,891	2,171,596	46,705
Central Support	2,506,623	3,272,558	3,231,070	(41,488)
Other	-	-	-	-
Community Services	$ 441	$ 1,500	1,000	(500)
Capital / Building Improvements	$ 34,244	$ 50,000	50,000	-
Prior Period Adjustments	$ -	$ -	-	-
Other Financing	$ 15,681,605	$ 15,130,000	11,075,000	(4,055,000)
Fund Modifications	$ 4,023,187	$ 3,734,596	2,352,779	(1,381,817)
TOTAL EXPENDITURES	$ 43,052,554	$ 52,700,941	$ 51,566,016	$ (4,733,804)

School District of the City of Pontiac
General Fund - General Operations 110

Fund xxx	Func xxx	Prog xxxx	Grant xxxx	Loc xxx	Resp xxxx	Object xxxxxxxx	Line Item Description	2020-21 Actual	2021-22 Amendment #1	2022-23 Proposed Budget
110	000	0000	0000	000	0000	41110000	Property Tax Levy	32,291,497	33,591,713	37,286,801
110	000	0000	0000	000	0000	41190000	Property Taxes - Delinquent/Other	232,564	150,000	255,000
110	000	0000	0000	000	0000	41312000	GED Testing	0	0	-
110	000	0000	0000	000	0000	41510000	Earnings on Investment	33,733	20,000	50,000
110	000	0000	0000	000	0000	41910000	Facility Rentals	244,945	250,000	275,000
110	000	0000	0000	000	0000	41920000	Private Sources Donations	7,550	0	-
110	000	0000	0000	000	0000	41930000	Gain/Loss Sale of Fixed Assets	2,926	0	-
110	000	0000	9601	000	0065	41950000	ISD IRRE Reimbursement	0	0	-
110	000	0000	0000	000	0000	41990000	Misc Local Revenues	-82,995	80,000	80,000
110	000	0000	0000	000	0000	41991000	Erate	0	0	-
110	000	0000	0000	000	0000	41994000	Middle Cities Insur Surplus	0	0	-
110	000	0000	0000	000	0000	41998000	Waterford MOU	20,469	6,800	3,000
							Total Local Sources	**32,750,688**	**34,098,513**	**37,949,801**
110	000	0000	1010	000	0000	43110000	State Rev-Unrestricted	0	554,000	570,620
110	000	0000	3520	000	0000	43110000	State Rev-Dual Enrollment	0	0	-
110	000	0000	1010	000	0000	43110010	State Rev-Unrstrt St Aid Hold Harmless	323,769	0	-
110	000	0000	2160	000	0000	43110010	State Rev-Unrstrt St Aid HS Pupil Support	0	0	-
110	000	0000	1050	000	0000	43120000	State Payments - Renaissance Zone	49,997	45,000	50,000
110	000	0000	2080	000	0000	43120000	State Revenue-Restricted Sect 147	4,030,168	3,533,985	5,163,884
110	000	0000	3580	000	0000	43120000	State Revenue-Restricted Fin. Analytics	0	0	-
110	000	0000	3700	000	0000	43120000	State Revenue-Headlee Data Collection	100,558	102,000	94,000
110	000	0000	9999	000	0000	43120000	State Revenue-Finance Assistance Program	340,000	0	-
110	000	0000	1050	000	0000	43210000	State Payments -	0	0	-
							Total State Sources	**4,844,492**	**4,234,985**	**5,878,504**
110	000	0000	0000	000	0000	45130160	CFE Transportation	4,543	25,000	25,000
110	000	0000	0000	000	0000	45410000	Extra-Ord Insurance Rmb	0	0	-
110	000	0000	0000	000	0000	45930000	Sale of Property (Land)	0	0	-
110	000	0000	0000	000	0000	45960000	Proceed from Refinancing Debt	0	0	-
110	000	0000	0000	000	0000	45990000	Proceeds TAN/SAN	14,500,000	14,500,000	11,000,000
110	000	0000	0000	000	0000	46120000	Grant Fund Modification	530,347	2,000,000	-
110	000	0000	0000	000	0000	46130000	SE Non-Ctr Fund Modification	0	0	-
110	000	0000	0000	000	0000	46250000	Food Service Fund Modification	57,495	100,000	100,000
110	000	0000	0000	000	0000	46350000	MESSA Levy Fund Modification	902,253	950,000	-
							Total Other Financing Sources	**15,994,638**	**17,575,000**	**11,125,000**
							TOTAL REVENUES	**53,589,818**	**55,908,498**	**54,953,306**
110	110	0000	0000	001	1067	51240000	SAL Teaching (Open/New/At Risk Shift)	-	-	1,955,402
110	111	0000	0000	001	1067	52130000	Group Health and Accident	-	-	360,000
110	111	0000	0000	001	1067	52820000	MPSER-District Paid	-	-	552,010
110	111	0000	0000	001	1067	52823000	MPSER-UAAL	-	-	294,288
110	111	0000	0000	001	1067	52830000	FICA-District Paid	-	-	149,588
							Total Open Teaching Positions	-	-	3,311,289
110	111	0000	0000	898	0898	59999000	Authorized & Unallocated	4,333	0	-
110	111	0000	0000	001	0001	53610000	Printing & Binding	2,605	5,000	5,000
110	111	0000	0000	001	0001	55110000	Teaching/Testing Supplies	2,392	12,000	12,000
110	111	0000	0000	001	0001	55111000	Teaching Supplies	0	0	-
110	111	0000	0000	001	0001	55112000	Teaching Supplies-Art	0	1,000	1,000
110	111	0000	0000	001	0001	55113000	Teaching Supplies-Music	0	1,000	1,000
110	111	0000	0000	001	0001	55114000	Teaching Supplies-Science	0	5,000	5,000
110	111	0000	0000	001	0001	51920000	Stipend for School Clubs		5,000	5,000
110	111	0000	0000	001	0065	53220000	Empl Reim (Conference)	0	0	-
110	111	0000	0000	001	0067	53110000	Contracted Sub Teachers	15,759	20,000	20,000
110	111	0000	0000	001	0067	53111000	Contracted Services Spec	0	0	-
110	111	0000	0000	001	0265	55210000	Textbooks	0	0	-
110	111	0000	0000	001	1067	51240000	SAL Teaching	136,417	414,011	297,141
110	111	0000	0000	001	1067	51631000	Paraprofessionals	6,188	9,000	9,000
110	111	0000	0000	001	1067	51760000	Termination Pay (Severance)	144	0	-
110	111	0000	0000	001	1067	51870000	SAL Temp Teaching	0	3,060	3,060
110	111	0000	0000	001	1067	51920000	SAL Extra Duty Stipends	464	1,020	1,020
110	111	0000	0000	001	1067	51970000	SAL Extra Duty 6 Period	2,635	3,000	3,000

Fund xxx	Func xxx	Prog xxxx	Grant xxxx	Loc xxx	Resp xxxx	Object xxxxxxxx	Line Item Description	2020-21 Actual	2021-22 Amendment #1	2022-23 Proposed Budget
110	111	0000	0000	001	1067	52130000	Group Health and Accident	11,273	48,134	19,332
110	111	0000	0000	001	1067	52820000	MPSER-District Paid	49,180	121,415	88,422
110	111	0000	0000	001	1067	52823000	MPSER-UAAL	27,925	64,729	47,140
110	111	0000	0000	001	1067	52830000	FICA-District Paid	11,658	32,902	23,961
110	111	0000	0000	001	1067	52840000	Workmans Compensation	1,192	0	-
110	111	0000	0000	001	1067	52850000	Unemployment Compensation	535	0	-
110	111	0000	0000	001	1067	52920000	Cash In Lieu Of Benefits	360	8,000	8,000
110	111	0000	0000	001	1067	52990000	Other Benefits	0	0	-
110	111	0000	0000	002	0049	53610000	Printing & Binding	868	5,000	5,000
110	111	0000	0000	002	0049	55110000	Teaching/Testing Supplies	6,558	8,000	8,000
110	111	0000	0000	002	0049	55111000	Teaching Supplies	0	0	-
110	111	0000	0000	002	0049	55112000	Teaching Supplies-Art	48	1,000	1,000
110	111	0000	0000	002	0049	55113000	Teaching Supplies-Music	968	1,000	1,000
110	111	0000	0000	002	0049	55114000	Teaching Supplies-Science	0	5,000	5,000
110	111	0000	0000	002	0049	51920000	Stipend for School Clubs		5,000	5,000
110	111	0000	0000	002	0065	53220000	Empl Reim (Conference)	0	0	-
110	111	0000	0000	002	0067	53110000	Contracted Sub Teachers	109,434	35,000	30,000
110	111	0000	0000	002	0265	55210000	Textbooks	0	0	-
110	111	0000	0000	002	1067	51240000	SAL Teaching	311,869	556,492	692,516
110	111	0000	0000	002	1067	51760000	Termination Pay (Severance)			
110	111	0000	0000	002	1067	51870000	SAL Temp Teaching	0	2,000	2,000
110	111	0000	0000	002	1067	51920000	SAL Extra Duty Stipends	2,697	1,000	1,000
110	111	0000	0000	002	1067	51970000	SAL Extra Duty 6 Period	-3,017	5,000	5,000
110	111	0000	0000	002	1067	52130000	Group Health and Accident	27,536	58,988	39,892
110	111	0000	0000	002	1067	52820000	MPSER-District Paid	105,325	159,356	197,756
110	111	0000	0000	002	1067	52823000	MPSER-UAAL	57,863	84,956	105,428
110	111	0000	0000	002	1067	52830000	FICA-District Paid	26,125	43,184	53,589
110	111	0000	0000	002	1067	52840000	Workmans Compensation	2,417	0	-
110	111	0000	0000	002	1067	52850000	Unemployment Compensation	1,290	0	-
110	111	0000	0000	002	1067	52920000	Cash In Lieu Of Benefits	2,675	6,000	6,000
110	111	0000	0000	003	0003	53610000	Printing & Binding	1,330	5,000	5,000
110	111	0000	0000	003	0003	55110000	Teaching/Testing Supplies	3,449	8,000	8,000
110	111	0000	0000	003	0003	55111000	Teaching Supplies	0	0	-
110	111	0000	0000	003	0003	51920000	Stipend for School Clubs		5,000	5,000
110	111	0000	0000	003	0003	55910000	Office Supplies	0	0	-
110	111	0000	0000	003	0003	55990000	Miscellaneous Supplies & Matl	0	0	-
110	111	0000	0000	003	0067	53110000	Contracted Sub Teachers	4,188	5,000	5,000
110	111	0000	0000	003	0265	55210000	Textbooks	0	0	-
110	111	0000	0000	003	1067	51240000	SAL Teaching	263,400	518,015	603,201
110	111	0000	0000	003	1067	51870000	SAL Temp Teaching	277	3,060	3,060
110	111	0000	0000	003	1067	51920000	SAL Extra Duty Stipends	4,114	1,020	1,020
110	111	0000	0000	003	1067	52130000	Group Health and Accident	29,107	50,761	54,213
110	111	0000	0000	003	1067	52820000	MPSER-District Paid	89,483	147,387	171,435
110	111	0000	0000	003	1067	52823000	MPSER-UAAL	48,097	78,575	91,396
110	111	0000	0000	003	1067	52830000	FICA-District Paid	22,298	39,940	46,457
110	111	0000	0000	003	1067	52840000	Workmans Compensation	1,957	0	-
110	111	0000	0000	003	1067	52850000	Unemployment Compensation	1,202	0	-
110	111	0000	0000	003	1067	52920000	Cash In Lieu Of Benefits	2,972	5,000	5,000
110	111	0000	0000	012	0012	53610000	Printing & Binding	4,424	7,000	7,000
110	111	0000	0000	012	0012	55110000	Teaching/Testing Supplies	3,327	12,000	12,000
110	111	0000	0000	012	0012	55111000	Teaching Supplies	0	0	-
110	111	0000	0000	012	0012	55112000	Teaching Supplies-Art	1,464	1,000	1,000
110	111	0000	0000	012	0012	55113000	Teaching Supplies-Music	342	1,000	1,000
110	111	0000	0000	012	0012	55114000	Teaching Supplies-Science	0	5,000	5,000
110	111	0000	0000	012	0012	51920000	Stipend for School Clubs		5,000	5,000
110	111	0000	0000	012	0012	55610000	Food Supplies/Materials	0	0	-
110	111	0000	0000	012	0012	55910000	Office Supplies	0	0	-
110	111	0000	0000	012	0067	53110000	Contracted Sub Teachers	56,940	25,000	25,000
110	111	0000	0000	012	0265	55210000	Textbooks	0	0	-
110	111	0000	0000	012	1067	51240000	SAL Teaching	215,621	392,513	378,727
110	111	0000	0000	012	1067	51630000	Aides Salary	857	0	-
110	111	0000	0000	012	1067	51840000	SAL Temp Aide	215	0	-
110	111	0000	0000	012	1067	51860000	SAL Sub Ops/Teaching Asst	0	0	-
110	111	0000	0000	012	1067	51870000	SAL Temp Teaching	0	0	-
110	111	0000	0000	012	1067	51920000	SAL Extra Duty Stipends	965	0	-
110	111	0000	0000	012	1067	51970000	SAL Extra Duty 6 Period	3,347	15,000	15,000
110	111	0000	0000	012	1067	52130000	Group Health and Accident	25,266	71,640	34,471
110	111	0000	0000	012	1067	52820000	MPSER-District Paid	75,704	115,041	111,149
110	111	0000	0000	012	1067	52823000	MPSER-UAAL	41,987	61,331	59,256
110	111	0000	0000	012	1067	52830000	FICA-District Paid	18,614	31,175	30,120
110	111	0000	0000	012	1067	52840000	Workmans Compensation	1,739	0	-
110	111	0000	0000	012	1067	52850000	Unemployment Compensation	947	0	-

Fund xxx	Func xxx	Prog xxxx	Grant xxxx	Loc xxx	Resp xxxx	Object xxxxxxxx	Line Item Description	2020-21 Actual	2021-22 Amendment #1	2022-23 Proposed Budget
110	111	0000	0000	012	1067	52920000	Cash In Lieu Of Benefits	1,197	4,000	4,000
110	111	0000	0000	012	1067	52990000	Other Benefits	0	0	-
110	111	0000	0000	019	0019	53610000	Printing & Binding	1,783	6,000	6,000
110	111	0000	0000	019	0019	55110000	Teaching/Testing Supplies	4,234	12,000	12,000
110	111	0000	0000	019	0019	55111000	Teaching Supplies	0	0	-
110	111	0000	0000	019	0019	55112000	Teaching Supplies-Art	62	1,000	1,000
110	111	0000	0000	019	0019	55113000	Teaching Supplies-Music	522	1,000	1,000
110	111	0000	0000	019	0019	55114000	Teaching Supplies-Science	0	5,000	5,000
110	111	0000	0000	019	0019	51920000	Stipend for School Clubs		5,000	5,000
110	111	0000	0000	019	0067	53110000	Contracted Sub Teachers	40,739	20,000	20,000
110	111	0000	0000	019	0265	55210000	Textbooks	0	0	-
110	111	0000	0000	019	1067	51240000	SAL Teaching	224,655	401,251	491,942
110	111	0000	0000	019	1067	51630000	Aides Salary	0	0	-
110	111	0000	0000	019	1067	51760000	Termination Pay (Severance)	0	0	-
110	111	0000	0000	019	1067	51860000	SAL Sub Ops/Teaching Asst			
110	111	0000	0000	019	1067	51870000	SAL Temp Teaching	0	3,060	3,060
110	111	0000	0000	019	1067	51920000	SAL Extra Duty Stipends	964	1,020	1,020
110	111	0000	0000	019	1067	51970000	SAL Extra Duty 6 Period	4,480	3,000	3,000
110	111	0000	0000	019	1067	52130000	Group Health and Accident	26,911	77,539	32,940
110	111	0000	0000	019	1067	52820000	MPSER-District Paid	74,968	115,272	140,874
110	111	0000	0000	019	1067	52823000	MPSER-UAAL	41,741	61,454	75,103
110	111	0000	0000	019	1067	52830000	FICA-District Paid	18,348	31,237	38,175
110	111	0000	0000	019	1067	52840000	Workmans Compensation	1,711	0	-
110	111	0000	0000	019	1067	52850000	Unemployment Compensation	957	0	-
110	111	0000	0000	019	1067	52920000	Cash In Lieu Of Benefits	979	2,000	2,000
110	111	0000	0000	019	1067	52990000	Other Benefits	0	0	-
110	111	0000	0000	020	0020	53610000	Printing & Binding	2,847	7,000	7,000
110	111	0000	0000	020	0020	55110000	Teaching/Testing Supplies	3,396	12,000	12,000
110	111	0000	0000	020	0020	55111000	Teaching Supplies	0	0	-
110	111	0000	0000	020	0020	55112000	Teaching Supplies-Art	0	1,000	1,000
110	111	0000	0000	020	0020	55113000	Teaching Supplies-Music	0	1,000	1,000
110	111	0000	0000	020	0020	55114000	Teaching Supplies-Science	0	5,000	5,000
110	111	0000	0000	020	0020	51920000	Stipend for School Clubs		5,000	5,000
110	111	0000	0000	020	0020	55910000	Office Supplies	0	0	-
110	111	0000	0000	020	0067	53110000	Contracted Sub Teachers	33,252	20,000	20,000
110	111	0000	0000	020	0265	55210000	Textbooks	0	0	-
110	111	0000	0000	020	1067	51240000	SAL Teaching	217,354	403,320	469,413
110	111	0000	0000	020	1067	51760000	Termination Pay (Severance)	449	0	-
110	111	0000	0000	020	1067	51840000	SAL Temp Aide	0	0	-
110	111	0000	0000	020	1067	51870000	SAL Temp Teaching	0	3,060	3,060
110	111	0000	0000	020	1067	51920000	SAL Extra Duty Stipends	2,818	1,020	1,020
110	111	0000	0000	020	1067	51970000	SAL Extra Duty 6 Period	2,006	6,000	6,000
110	111	0000	0000	020	1067	52130000	Group Health and Accident	20,815	75,640	42,530
110	111	0000	0000	020	1067	52820000	MPSER-District Paid	79,161	116,703	135,361
110	111	0000	0000	020	1067	52823000	MPSER-UAAL	43,382	62,217	72,164
110	111	0000	0000	020	1067	52830000	FICA-District Paid	19,678	31,625	36,681
110	111	0000	0000	020	1067	52840000	Workmans Compensation	1,780	0	-
110	111	0000	0000	020	1067	52850000	Unemployment Compensation	988	0	-
110	111	0000	0000	020	1067	52920000	Cash In Lieu Of Benefits	595	3,000	3,000
110	111	0000	0000	020	1067	52990000	Other Benefits	0	0	-
110	111	0000	0000	029	0029	53610000	Printing & Binding	2,605	6,500	6,500
110	111	0000	0000	029	0029	55110000	Teaching/Testing Supplies	3,966	12,000	12,000
110	111	0000	0000	029	0029	55111000	Teaching Supplies	0	0	-
110	111	0000	0000	029	0029	55112000	Teaching Supplies-Art	0	1,000	1,000
110	111	0000	0000	029	0029	55113000	Teaching Supplies-Music	0	1,000	1,000
110	111	0000	0000	029	0029	55114000	Teaching Supplies-Science	0	5,000	5,000
110	111	0000	0000	029	0029	51920000	Stipend for School Clubs		5,000	5,000
110	111	0000	0000	029	0065	53220000	Empl Reim (Conference)	0	0	-
110	111	0000	0000	029	0067	53110000	Contracted Sub Teachers	71,767	10,000	10,000
110	111	0000	0000	029	0265	55210000	Textbooks	0	0	-
110	111	0000	0000	029	1067	51240000	SAL Teaching	204,845	412,645	439,043
110	111	0000	0000	029	1067	51840000	SAL Temp Aide	304	0	-
110	111	0000	0000	029	1067	51870000	SAL Temp Teaching	0	1,500	1,500
110	111	0000	0000	029	1067	51920000	SAL Extra Duty Stipends	835	1,020	1,020
110	111	0000	0000	029	1067	51970000	SAL Extra Duty 6 Period	-6,341	3,000	3,000
110	111	0000	0000	029	1067	52130000	Group Health and Accident	25,346	66,900	41,235
110	111	0000	0000	029	1067	52820000	MPSER-District Paid	68,004	118,048	125,500
110	111	0000	0000	029	1067	52823000	MPSER-UAAL	38,723	62,934	66,907
110	111	0000	0000	029	1067	52830000	FICA-District Paid	16,541	31,990	34,009
110	111	0000	0000	029	1067	52840000	Workmans Compensation	1,614	0	-
110	111	0000	0000	029	1067	52850000	Unemployment Compensation	773	0	-
110	111	0000	0000	029	1067	52920000	Cash In Lieu Of Benefits	816	5,000	5,000

Fund xxx	Func xxx	Prog xxxx	Grant xxxx	Loc xxx	Resp xxxx	Object xxxxxxxx	Line Item Description	2020-21 Actual	2021-22 Amendment #1	2022-23 Proposed Budget
							Total Elementary Education	**3,151,920**	**5,587,658**	**5,810,819**
110	112	0000	0000	898	0898	59999000	Authorized & Unallocated	0	0	-
110	112	0000	0000	049	0049	53610000	Printing & Binding	2,605	5,000	5,000
110	112	0000	0000	049	0049	55110000	Teaching/Testing Supplies	4,685	6,000	6,000
110	112	0000	0000	049	0049	55111000	Teaching Supplies	0	0	-
110	112	0000	0000	049	0049	55112000	Teaching Supplies-Art	0	1,000	1,000
110	112	0000	0000	049	0049	55113000	Teaching Supplies-Music	1,439	1,000	1,000
110	112	0000	0000	049	0049	57410000	Dues And Fees	0	400	400
110	112	0000	0000	049	0067	53110000	Contracted Sub Teachers	41,077	10,000	10,000
110	112	0000	0000	049	0265	55210000	Textbooks	0	0	-
110	112	0000	0000	049	1067	51240000	SAL Teaching	270,654	450,199	658,877
110	112	0000	0000	049	1067	51760000	Termination Pay (Severance)	0	0	-
110	112	0000	0000	049	1067	51870000	SAL Temp Teaching	0		
110	112	0000	0000	049	1067	51920000	SAL Extra Duty Stipends	2,739	2,040	2,040
110	112	0000	0000	049	1067	51970000	SAL Extra Duty 6 Period	8,172	1,500	1,500
110	112	0000	0000	049	1067	52130000	Group Health and Accident	31,200	75,167	52,019
110	112	0000	0000	049	1067	52820000	MPSER-District Paid	94,021	128,091	187,000
110	112	0000	0000	049	1067	52823000	MPSER-UAAL	50,669	68,288	99,694
110	112	0000	0000	049	1067	52830000	FICA-District Paid	22,721	34,711	50,675
110	112	0000	0000	049	1067	52840000	Workmans Compensation	2,108	0	-
110	112	0000	0000	049	1067	52850000	Unemployment Compensation	1,153	0	-
110	112	0000	0000	049	1067	52920000	Cash In Lieu Of Benefits	934	5,000	5,000
110	112	0000	0000	054	0054	53610000	Printing & Binding	5,896	5,000	5,000
110	112	0000	0000	054	0054	55110000	Teaching/Testing Supplies	9,690	18,000	18,000
110	112	0000	0000	054	0054	55111000	Teaching Supplies	0	2,000	2,000
110	112	0000	0000	054	0054	55112000	Teaching Supplies-Art	791	1,000	1,000
110	112	0000	0000	054	0054	55113000	Teaching Supplies-Music	1,119	1,000	1,000
110	112	0000	0000	054	0054	51920000	Stipend for School Clubs		10,000	10,000
110	112	0000	0000	054	0054	55910000	Office Supplies	0	0	-
110	112	0000	0000	054	0054	57410000	Dues And Fees	0	700	700
110	112	0000	0000	054	0065	53220000	Empl Reim (Conference)	0	0	-
110	112	0000	0000	054	0067	53110000	Contracted Sub Teachers	306,258	125,000	125,000
110	112	0000	0000	054	0265	55210000	Textbooks	0	0	-
110	112	0000	0000	054	1067	51240000	SAL Teaching	457,141	1,092,455	872,376
110	112	0000	0000	054	1067	51760000	Termination Pay (Severance)	830	0	-
110	112	0000	0000	054	1067	51870000	SAL Temp Teaching	2,500		
110	112	0000	0000	054	1067	51920000	SAL Extra Duty Stipends	7,016	2,040	2,040
110	112	0000	0000	054	1067	51970000	SAL Extra Duty 6 Period	4,201	4,500	4,500
110	112	0000	0000	054	1067	52130000	Group Health and Accident	39,169	113,703	58,337
110	112	0000	0000	054	1067	52820000	MPSER-District Paid	156,948	310,246	248,118
110	112	0000	0000	054	1067	52823000	MPSER-UAAL	88,076	165,399	132,277
110	112	0000	0000	054	1067	52830000	FICA-District Paid	40,401	84,073	67,237
110	112	0000	0000	054	1067	52840000	Workmans Compensation	3,532	0	-
110	112	0000	0000	054	1067	52850000	Unemployment Compensation	2,083	0	-
110	112	0000	0000	054	1067	52920000	Cash In Lieu Of Benefits	6,032	10,000	10,000
							Total Middle School Education	**1,665,860**	**2,733,512**	**2,637,790**
110	113	0000	0000	057	0049	53610000	Printing & Binding	1,303	5,000	5,000
110	113	0000	0000	057	0049	55110000	Teaching/Testing Supplies	4,137	6,000	6,000
110	113	0000	0000	057	0049	55111000	Teaching Supplies	0	0	-
110	113	0000	0000	057	0049	55112000	Teaching Supplies-Art	1,000	1,000	1,000
110	113	0000	0000	057	0049	55113000	Teaching Supplies-Music	1,003	1,000	1,000
110	113	0000	0000	057	0049	51920000	Stipend for School Clubs		10,000	10,000
110	113	0000	0000	057	0049	57410000	Dues And Fees	0	0	-
110	113	0000	0000	057	0067	53110000	Contracted Sub Teachers	23,375	10,000	10,000
110	113	0000	0000	057	0265	55210000	Textbooks	0	0	-
110	113	0000	0000	057	1067	51240000	SAL Teaching	246,544	611,125	688,107
110	113	0000	0000	057	1067	51760000	Termination Pay (Severance)	0	0	-
110	113	0000	0000	057	1067	51870000	SAL Temp Teaching	207		
110	113	0000	0000	057	1067	51920000	SAL Extra Duty Stipends	3,072	1,530	1,530
110	113	0000	0000	057	1067	51970000	SAL Extra Duty 6 Period	-2,409	2,040	2,040
110	113	0000	0000	057	1067	52130000	Group Health and Accident	22,872	85,422	44,324
110	113	0000	0000	057	1067	52820000	MPSER-District Paid	89,616	173,529	195,260
110	113	0000	0000	057	1067	52823000	MPSER-UAAL	51,147	92,512	104,097
110	113	0000	0000	057	1067	52830000	FICA-District Paid	21,595	47,024	52,913
110	113	0000	0000	057	1067	52840000	Workmans Compensation	2,114	0	-
110	113	0000	0000	057	1067	52850000	Unemployment Compensation	1,046	0	-
110	113	0000	0000	057	1067	52920000	Cash In Lieu Of Benefits	504	8,000	8,000
110	113	0000	0000	071	0065	53220000	Empl Reim (Conference)	0	0	-

Fund xxx	Func xxx	Prog xxxx	Grant xxxx	Loc xxx	Resp xxxx	Object xxxxxxxx	Line Item Description	2020-21 Actual	2021-22 Amendment #1	2022-23 Proposed Budget
110	113	0000	0000	071	0067	53110000	Contracted Sub Teachers	99,376	65,000	65,000
110	113	0000	0000	071	0071	53610000	Printing & Binding	6,971	8,000	8,000
110	113	0000	0000	071	0071	53710000	Tuition Reimb Sec	8,605	18,000	128,000
110	113	0000	0000	071	0071	53711000	Tuition Reimb	0	0	-
110	113	0000	0000	071	0071	55110000	Teaching/Testing Supplies	10,265	19,000	19,000
110	113	0000	0000	071	0071	55111000	Teaching Supplies	0	0	-
110	113	0000	0000	071	0071	55112000	Teaching Supplies-Art	0	1,000	1,000
110	113	0000	0000	071	0071	55113000	Teaching Supplies-Music	1,051	1,000	1,000
110	113	0000	0000	071	0071	51920000	Stipend for School Clubs	0	10,000	10,000
110	113	0000	0000	071	0071	55994000	Graduation Supplies	0	0	-
110	113	0000	0000	071	0071	56420000	New Equip/Furniture-Non Depr	0	0	-
110	113	0000	0000	071	0071	57410000	Dues And Fees	1,000	0	-
110	113	0000	0000	071	0071	58210000	Tuition Payments	183,446	185,000	185,000
110	113	0000	0000	071	0265	55210000	Textbooks	0	0	-
110	113	0000	0000	071	0265	55211000	Textbooks	800	0	-
110	113	0000	0000	071	1067	51240000	SAL Teaching	696,860	1,197,876	1,246,118
110	113	0000	0000	071	1067	51760000	Termination Pay (Severance)	0	5,000	5,000
110	113	0000	0000	071	1067	51870000	SAL Temp Teaching	0		
110	113	0000	0000	071	1067	51920000	SAL Extra Duty Stipends	4,384	10,200	10,200
110	113	0000	0000	071	1067	51970000	SAL Extra Duty 6 Period	17,642	25,000	25,000
110	113	0000	0000	071	1067	52130000	Group Health and Accident	72,486	184,202	76,639
110	113	0000	0000	071	1067	52820000	MPSER-District Paid	249,190	349,509	363,128
110	113	0000	0000	071	1067	52823000	MPSER-UAAL	137,213	186,330	193,591
110	113	0000	0000	071	1067	52830000	FICA-District Paid	62,035	94,713	98,403
110	113	0000	0000	071	1067	52840000	Workmans Compensation	5,886	142,259	142,259
110	113	0000	0000	071	1067	52850000	Unemployment Compensation	3,050	44,870	44,870
110	113	0000	0000	071	1067	52920000	Cash In Lieu Of Benefits	5,267	11,500	11,500
							Total High School Education	**2,032,653**	**3,612,640**	**3,762,979**
110	118	0000	3400	010	0045	51860000	SAL Sub	3,388	3,000	6,500
110	118	0000	3400	010	0045	51690000	SAL Helper			
110	118	0000	3400	010	0045	51970000	SAL Extra Duty 6 Period	2,900		3,000
110	118	0000	3400	010	0045	52130000	Group Health and Accident			
110	118	0000	3400	010	0045	52820000	MPSER-District Paid	1,875	847	2,682
110	118	0000	3400	010	0045	52823000	MPSER-UAAL	932	452	1,430
110	118	0000	3400	010	0045	52830000	FICA-District Paid	799	230	727
110	118	0000	3400	010	0045	52840000	Workmans Compensation	45	0	-
110	118	0000	3400	010	0045	52850000	Unemployment Compensation	19	0	-
110	118	0000	3400	010	0045	52920000	Cash In Lieu Of Benefits	0	300	300
							Total Pre School Education	**9,958**	**4,828**	**14,638**
110	125	0000	3491	045	0045	55990000	Miscellaneous Supplies & Matl	608	0	-
110	125	0000	0000	065	0065	53220000	Empl Reim (Conference)	0	5,200	5,200
110	125	0000	0000	065	0065	53610000	Printing & Binding	868	2,000	2,000
110	125	0000	0000	065	0065	55910000	Office Supplies	0	2,000	2,000
110	125	0000	0000	065	0065	55990000	Miscellaneous Supplies & Matl	0	3,000	3,000
							Total Compensatory Education	**1,476**	**12,200**	**12,200**
110	127	0000	0000	071	1067	51240000	SAL Teacher	35,688	0	36,937
110	127	0000	0000	071	1067	52130000	Group Health and Accident	461	0	1,000
110	127	0000	0000	071	1067	52820000	MPSER-District Paid	9,005	0	10,427
110	127	0000	0000	071	1067	52823000	MPSER-UAAL	4,670	0	5,559
110	127	0000	0000	071	1067	52830000	FICA-District Paid	2,326	0	2,826
110	127	0000	0000	071	1067	52840000	Workmans Compensation	299	0	-
110	127	0000	0000	071	1067	52850000	Unemployment Compensation	20	0	-
							Total Career & Technical	52,469	0	56,749
110	211	0000	0000	065	0065	58220000	Payments to ISD for Srvs (Truancy)	47,550	48,501	49,956
							Total Attendance Services	**47,550**	**48,501**	**49,956**
110	212	0000	0000	020	1067	51920000	SAL Extra Duty Stipends	0	0	-
110	212	0000	0000	049	1067	51220000	SAL Counseling/Guidance	88,724	92,815	91,028
110	212	0000	0000	049	1067	51920000	SAL Extra Duty Stipends	123		
110	212	0000	0000	049	1067	52130000	Group Health and Accident	5,569	7,392	7,895
110	212	0000	0000	049	1067	52820000	MPSER-District Paid	24,973	26,202	25,697
110	212	0000	0000	049	1067	52823000	MPSER-UAAL	12,910	13,969	13,700

Fund xxx	Func xxx	Prog xxxx	Grant xxxx	Loc xxx	Resp xxxx	Object xxxxxxxx	Line Item Description	2020-21 Actual	2021-22 Amendment #1	2022-23 Proposed Budget
110	212	0000	0000	049	1067	52830000	FICA-District Paid	6,226	7,100	6,964
110	212	0000	0000	049	1067	52840000	Workmans Compensation	607	0	-
110	212	0000	0000	049	1067	52850000	Unemployment Compensation	282	0	-
110	212	0000	0000	049	1067	52920000	Cash In Lieu Of Benefits	0	0	-
110	212	0000	0000	054	1067	51220000	SAL Counseling/Guidance	97,698	102,347	84,986
110	212	0000	0000	054	1067	51920000	SAL Extra Duty Stipends	0	0	-
110	212	0000	0000	054	1067	52130000	Group Health and Accident	3,004	2,108	2,318
110	212	0000	0000	054	1067	52820000	MPSER-District Paid	25,107	28,893	23,992
110	212	0000	0000	054	1067	52823000	MPSER-UAAL	14,108	15,403	12,790
110	212	0000	0000	054	1067	52830000	FICA-District Paid	7,233	7,830	6,501
110	212	0000	0000	054	1067	52840000	Workmans Compensation	702	0	-
110	212	0000	0000	054	1067	52850000	Unemployment Compensation	280	0	-
110	212	0000	0000	054	1067	52920000	Cash In Lieu Of Benefits	840	0	-
110	212	0000	0000	057	1067	51220000	SAL Counseling/Guidance	55,467	58,052	57,363
110	212	0000	0000	057	1067	51920000	SAL Extra Duty Stipends	367	0	-
110	212	0000	0000	057	1067	52130000	Group Health and Accident	1,806	2,530	2,783
110	212	0000	0000	057	1067	52820000	MPSER-District Paid	15,694	16,388	16,194
110	212	0000	0000	057	1067	52823000	MPSER-UAAL	8,116	8,737	8,633
110	212	0000	0000	057	1067	52830000	FICA-District Paid	4,149	4,441	4,388
110	212	0000	0000	057	1067	52840000	Workmans Compensation	380	0	-
110	212	0000	0000	057	1067	52850000	Unemployment Compensation	179	0	-
110	212	0000	0000	071	1067	51220000	SAL Counseling/Guidance	213,860	223,699	217,233
110	212	0000	0000	071	1067	51920000	SAL Extra Duty Stipends	0	0	-
110	212	0000	0000	071	1067	52130000	Group Health and Accident	16,870	18,676	20,543
110	212	0000	0000	071	1067	52820000	MPSER-District Paid	60,106	63,150	61,325
110	212	0000	0000	071	1067	52823000	MPSER-UAAL	31,046	33,667	32,694
110	212	0000	0000	071	1067	52830000	FICA-District Paid	15,183	17,113	16,618
110	212	0000	0000	071	1067	52840000	Workmans Compensation	1,469	0	-
110	212	0000	0000	071	1067	52850000	Unemployment Compensation	685	0	-
110	212	0000	0000	071	1067	52920000	Cash In Lieu Of Benefits	1,541	0	-
							Total Guidance Services	**715,304**	**750,509**	**713,645**
110	219	0000	0000	001	1067	51690000	SAL Helper	4,551	12,240	12,240
110	219	0000	0000	001	1067	51691000	SAL Sub Aides	0	5,100	5,100
110	219	0000	0000	001	1067	52820000	MPSER-District Paid	1,281	4,895	4,895
110	219	0000	0000	001	1067	52823000	MPSER-UAAL	654	2,610	2,610
110	219	0000	0000	001	1067	52830000	FICA-District Paid	338	390	390
110	219	0000	0000	001	1067	52840000	Workmans Compensation	31	0	-
110	219	0000	0000	001	1067	52850000	Unemployment Compensation	14	0	-
110	219	0000	0000	003	1067	51690000	SAL Helper	3,935		9,683
110	219	0000	0000	003	1067	52820000	MPSER-District Paid	46		2,734
110	219	0000	0000	003	1067	52823000	MPSER-UAAL	25		1,457
110	219	0000	0000	003	1067	52830000	FICA-District Paid	301		741
110	219	0000	0000	003	1067	52840000	Workmans Compensation	27		
110	219	0000	0000	003	1067	52850000	Unemployment Compensation	12		
110	219	0000	0000	012	1067	51690000	SAL Helper	7,337	6,120	6,120
110	219	0000	0000	012	1067	52820000	MPSER-District Paid	2,092	1,728	1,728
110	219	0000	0000	012	1067	52823000	MPSER-UAAL	1,055	921	921
110	219	0000	0000	012	1067	52830000	FICA-District Paid	555	468	468
110	219	0000	0000	012	1067	52840000	Workmans Compensation	50	0	-
110	219	0000	0000	012	1067	52850000	Unemployment Compensation	23	0	-
110	219	0000	0000	019	1067	51690000	SAL Helper	4,316	15,096	15,096
110	219	0000	0000	019	1067	52820000	MPSER-District Paid	1,208	4,262	4,262
110	219	0000	0000	019	1067	52823000	MPSER-UAAL	619	2,272	2,272
110	219	0000	0000	019	1067	52830000	FICA-District Paid	328	1,155	1,155
110	219	0000	0000	019	1067	52840000	Workmans Compensation	30	0	-
110	219	0000	0000	019	1067	52850000	Unemployment Compensation	13	0	-
110	219	0000	0000	020	0020	53130000	Staff Development/PMRM	0	0	-
110	219	0000	0000	020	1067	51690000	SAL Helper	3,053	10,710	10,710
110	219	0000	0000	020	1067	52820000	MPSER-District Paid	912	3,023	3,023
110	219	0000	0000	020	1067	52823000	MPSER-UAAL	444	1,612	1,612
110	219	0000	0000	020	1067	52830000	FICA-District Paid	233	819	819
110	219	0000	0000	020	1067	52840000	Workmans Compensation	21	0	-
110	219	0000	0000	020	1067	52850000	Unemployment Compensation	9	0	-
110	219	0000	0000	029	1067	51690000	SAL Helper	2,526	12,240	12,240
110	219	0000	0000	029	1067	52820000	MPSER-District Paid	805	3,455	3,455
110	219	0000	0000	029	1067	52823000	MPSER-UAAL	395	1,842	1,842
110	219	0000	0000	029	1067	52830000	FICA-District Paid	211	936	936
110	219	0000	0000	029	1067	52840000	Workmans Compensation	20	0	-
110	219	0000	0000	029	1067	52850000	Unemployment Compensation	9	0	-
110	219	0000	0000	049	1067	51690000	SAL Helper	4,547	12,240	12,240

Fund xxx	Func xxx	Prog xxxx	Grant xxxx	Loc xxx	Resp xxxx	Object xxxxxxxx	Line Item Description	2020-21 Actual	2021-22 Amendment #1	2022-23 Proposed Budget
110	219	0000	0000	049	1067	52820000	MPSER-District Paid	1,009	3,455	3,455
110	219	0000	0000	049	1067	52823000	MPSER-UAAL	491	1,842	1,842
110	219	0000	0000	049	1067	52830000	FICA-District Paid	348	936	936
110	219	0000	0000	049	1067	52840000	Workmans Compensation	31	0	-
110	219	0000	0000	049	1067	52850000	Unemployment Compensation	14	0	-
110	219	0000	0000	054	1067	51690000	SAL Helper	3,171	14,178	14,178
110	219	0000	0000	054	1067	52820000	MPSER-District Paid	917	4,002	4,002
110	219	0000	0000	054	1067	52823000	MPSER-UAAL	461	2,134	2,134
110	219	0000	0000	054	1067	52830000	FICA-District Paid	243	1,085	1,085
110	219	0000	0000	054	1067	52840000	Workmans Compensation	22	0	-
110	219	0000	0000	054	1067	52850000	Unemployment Compensation	10	0	-
110	219	0000	0000	071	1067	51690000	SAL Helper	897	15,300	15,300
110	219	0000	0000	071	1067	52820000	MPSER-District Paid	253	4,319	4,319
110	219	0000	0000	071	1067	52823000	MPSER-UAAL	130	2,303	2,303
110	219	0000	0000	071	1067	52830000	FICA-District Paid	67	1,170	1,170
110	219	0000	0000	071	1067	52840000	Workmans Compensation	7	0	-
110	219	0000	0000	071	1067	52850000	Unemployment Compensation	3	0	-
							Total Other Pupil Services	**50,100**	**154,860**	**169,474**
110	221	0000	0000	001	0001	53120000	Instructional PD - Alcott	0	$ 2,000	2,000
110	221	0000	0000	002	0049	53120000	Instructional PD - Elementary ITA	75	2,000	2,000
110	221	0000	0000	003	0003	53120000	Instructional PD - ILA	0	2,000	2,000
110	221	0000	0000	010	0010	53120000	Instructional PD - PEACE	0		
110	221	0000	0000	012	0012	53120000	Instructional PD - Herrington	0	2,000	2,000
110	221	0000	0000	019	0019	53120000	Instructional PD - Owen	0	2,000	2,000
110	221	0000	0000	020	0020	53120000	Instructional PD - Rogers	0	2,000	2,000
110	221	0000	0000	029	0029	53120000	Instructional PD - Whitman	0	2,000	2,000
110	221	0000	0000	030	0030	53120000	Instructional PD - WHRC	0		
110	221	0000	0000	050	0050	53120000	Instructional PD - Kennedy	0		
110	221	0000	0000	054	0054	53120000	Instructional PD - PMS	175	2,000	2,000
110	221	0000	0000	057	0049	53120000	Instructional PD - HS ITA	75		2,000
110	221	0000	0000	071	0071	53120000	Instructional PD PHS	0	2,000	2,000
110	221	0000	0000	065	0069	53120000	Employee Train/Development Srv	0	31,400	31,400
110	221	0000	0000	065	0069	53220000	Empl Reim (Conference)	0	12,000	12,000
110	221	0000	0000	065	0069	53430000	Mailing / Postage	0	1,200	1,200
110	221	0000	0000	065	0069	53450000	Subscriptions	0	550	550
110	221	0000	0000	065	0069	55910000	Office Supplies	0	2,000	2,000
110	221	0000	0000	065	0069	55990000	Miscellaneous Supplies & Matl	0	5,000	5,000
110	221	0000	0000	065	0069	53150000	PD Consultants	0	-	-
110	221	0000	0000	065	0069	51940000	Mentor Teacher Stipend	0	14,000	45,000
110	221	0000	0000	065	0069	52820000	MPSER-District Paid	0	3,952	12,704
110	221	0000	0000	065	0069	52823000	MPSER-UAAL	0	2,107	6,773
110	221	0000	0000	065	0069	52830000	FICA-District Paid	0	1,071	3,443
110	221	0000	0000	065	0069	52840000	Workmans Compensation	0	0	
110	221	0000	0000	065	0069	52850000	Unemployment Compensation	0	0	
110	221	0000	0000	068	0067	53110000	Contracted Sub Teachers	1,080	2,000	2,000
110	221	0000	0000	068	0068	53220000	Empl Reim (Conference)	0	-	-
110	221	0000	0000	068	1068	51870000	SAL Temp Teaching			
110	221	0000	0000	068	1068	51940000	CS-PD Stipend	5,500	4,000	-
110	221	0000	0000	068	1068	52820000	MPSER-District Paid	0	1,129	-
110	221	0000	0000	068	1068	52823000	MPSER-UAAL	0	602	-
110	221	0000	0000	068	1068	52830000	FICA-District Paid	0	306	-
110	221	0000	0000	068	1068	52840000	Workmans Compensation	0	0	
110	221	0000	0000	068	1068	52850000	Unemployment Compensation	0	0	
110	221	0000	0000	065	0065	53120000	Employee Train/Development Srv	430	15,000	15,000
110	221	0000	0000	065	0065	53220000	Empl Reim (Conference)	3,125	10,000	10,000
110	221	0000	0000	065	0065	55910000	Office Supplies	5,026	2,000	2,000
110	221	0000	0000	065	0065	55990000	Miscellaneous Supplies & Matl	0	1,000	1,000
110	221	0000	0000	065	1067	51160000	SAL Supervisors	96,600	106,390	122,138
110	221	0000	0000	065	1067	51250000	SAL Instruction Consulting	89,261	95,209	79,628
110	221	0000	0000	065	1067	51920000	SAL Extra Duty Stipends	5,793	100	100
110	221	0000	0000	065	1067	51940000	CS-PD Stipend	885	600	29,750
110	221	0000	0000	065	1067	52130000	Group Health and Accident	17,567	29,429	30,165
110	221	0000	0000	065	1067	52820000	MPSER-District Paid	53,196	57,109	65,385
110	221	0000	0000	065	1067	52823000	MPSER-UAAL	26,230	30,446	34,858
110	221	0000	0000	065	1067	52830000	FICA-District Paid	13,411	15,476	17,719
110	221	0000	0000	065	1067	52840000	Workmans Compensation	1,307	0	-
110	221	0000	0000	065	1067	52850000	Unemployment Compensation	732	0	-
110	221	0000	0000	065	1067	52920000	Cash In Lieu Of Benefits	2,241	12,000	12,000
110	221	0000	9601	065	0065	53120000	Employee Train/Development Srv	0	12,000	-
110	221	0000	0000	065	0069	53225000	Employee Train/Development Srv	0	5,000	5,000

Fund xxx	Func xxx	Prog xxxx	Grant xxxx	Loc xxx	Resp xxxx	Object xxxxxxxx	Line Item Description	2020-21 Actual	2021-22 Amendment #1	2022-23 Proposed Budget
110	221	0000	0000	065	0069	55990000	PD Materials Non-Instructional		3,000	3,000
110	221	0000	0000	065	0069	55110000	PD Registrations Non-Instructional		5,000	5,000
110	221	0000	0000	071	0065	53191000	Contract Services	15,000	10,000	10,000
110	221	0000	3651	065	1067	51250000	SAL Instruction Consulting			56,535
110	221	0000	3651	065	1067	52130000	Group Health and Accident			8,250
110	221	0000	3651	065	1067	52820000	MPSER-District Paid			15,960
110	221	0000	3651	065	1067	52823000	MPSER-UAAL			8,509
110	221	0000	3651	065	1067	52830000	FICA-District Paid			4,325
110	111	0000	0000	065	0069	55110000	Teaching/Testing Supplies	62,351		
110	111	0000	0000	065	0069	55211000	Elementary Textbooks	6,534	144,000	126,650
110	111	0000	0000	065	0069	55112000	Elementary Art Materials		10,000	6,666
110	111	0000	0000	065	0069	55113000	Elementary Music Materials		10,000	6,666
110	111	0000	0000	065	0069	55114000	Elementary PE/Health Materials		12,000	2,000
110	112	0000	0000	065	0069	55211000	Middle School Curriculum Materials		20,000	57,805
110	113	0000	0000	065	0069	55211000	High School Curriculum Materials	4,144	34,000	97,030
110	226	0000	0000	065	0069	55911000	Dept. Office Supplies		3,350	3,350
110	227	0000	0000	065	0069	53110000	Data/Assessment Testing Subs		31,360	31,360
110	221	0000	0000	071	0071	53120000	Employee Train/Development Srv	0	-	-
							Total Improvement of Instruction	**410,738**	**773,785**	**1,009,917**
110	222	0000	0000	054	0054	55310000	Educational Media	0	2,000	2,000
110	222	0000	0000	054	1067	51260000	SAL Librarian Salary	33,875	34,027	35,532
110	222	0000	0000	054	1067	52130000	Group Health and Accident	7,170	36,294	38,762
110	222	0000	0000	054	1067	52820000	MPSER-District Paid	2,936	9,606	10,031
110	222	0000	0000	054	1067	52823000	MPSER-UAAL	2,591	5,121	5,348
110	222	0000	0000	054	1067	52830000	FICA-District Paid	233	2,603	2,718
110	222	0000	0000	054	1067	52840000	Workmans Compensation	106	0	-
110	222	0000	0000	054	1067	52850000	Unemployment Compensation	0	0	-
110	222	0000	0000	071	0071	55310000	Educational Media	0	1,000	1,000
110	222	0000	0000	071	1067	51260000	SAL Librarian Salary	0	36,294	-
110	222	0000	0000	071	1067	52130000	Group Health and Accident	0	4,633	-
110	222	0000	0000	071	1067	52820000	MPSER-District Paid	0	10,246	-
110	222	0000	0000	071	1067	52823000	MPSER-UAAL	0	5,462	-
110	222	0000	0000	071	1067	52830000	FICA-District Paid	0	2,776	-
110	222	0000	0000	071	1067	52840000	Workmans Compensation	0	0	-
110	222	0000	0000	071	1067	52850000	Unemployment Compensation	0	0	-
							Total Educational Media Services	**46,911**	**150,062**	**95,390**
110	226	0000	0000	065	0065	53610000	Printing & Binding	1,303	2,000	2,000
110	226	0000	0000	065	0065	55910000	Office Supplies	1,025	2,000	6,900
110	226	0000	0000	065	0065	55990000	Miscellaneous Supplies & Matl	2,691	6,000	25,000
110	226	0000	0000	065	1067	51130000	SAL Grant Billing Specialist	59,693	67,441	70,179
110	226	0000	0000	065	1067	51160000	SAL Grants/MTSS/Bilingual	252,784	261,630	272,252
110	226	0000	0000	065	1067	51620000	SAL Secretarial	161,163	166,803	166,803
110	226	0000	0000	065	1067	51880000	SAL Temp-Clerical Support	304	0	-
110	226	0000	0000	065	1067	51910000	O/T Administration	1,646	2,000	2,000
110	226	0000	0000	065	1067	52130000	Group Health and Accident	85,410	144,256	147,862
110	226	0000	0000	065	1067	52820000	MPSER-District Paid	131,078	121,511	124,510
110	226	0000	0000	065	1067	52823000	MPSER-UAAL	65,678	64,780	66,379
110	226	0000	0000	065	1067	52830000	FICA-District Paid	32,498	32,928	33,741
110	226	0000	0000	065	1067	52840000	Workmans Compensation	3,277	0	-
110	226	0000	0000	065	1067	52850000	Unemployment Compensation	1,390	0	-
110	226	0000	0000	072	1067	51190000	SAL Alternative Ed Coordinator	49,085	56,843	35,532
110	226	0000	0000	072	1067	51920000	SAL Extra Duty Stipends	0	6,000	6,000
110	226	0000	0000	072	1067	52130000	Group Health and Accident	126	103	113
110	226	0000	0000	072	1067	52820000	MPSER-District Paid	14,103	17,741	11,724
110	226	0000	0000	072	1067	52823000	MPSER-UAAL	7,144	9,458	6,251
110	226	0000	0000	072	1067	52830000	FICA-District Paid	3,638	4,808	3,177
110	226	0000	0000	072	1067	52840000	Workmans Compensation	334	0	-
110	226	0000	0000	072	1067	52850000	Unemployment Compensation	155	0	-
110	226	0000	0000	072	1067	52920000	Cash In Lieu Of Benefits	0	0	-
							Total Supervision of Instructional Staff	**874,525**	**966,301**	**980,423**
110	231	0000	0000	044	0044	53170000	Legal Services	245,300	400,000	400,000
110	231	0000	0000	044	0044	53175000	Arbitration Fees	75	15,000	45,000
110	231	0000	0000	044	0044	53180000	Audit Services	48,000	75,000	75,000
110	231	0000	0000	044	0044	53190000	Contract Service/Real Estate	650	30,000	30,000
110	231	0000	0000	044	0044	53220000	Empl Reim (Conference)	5,581	15,000	20,000
110	231	0000	0000	044	0044	53510000	Advertisement	4,894	25,000	25,000

Fund xxx	Func xxx	Prog xxxx	Grant xxxx	Loc xxx	Resp xxxx	Object xxxxxxxx	Line Item Description	2020-21 Actual	2021-22 Amendment #1	2022-23 Proposed Budget
110	231	0000	0000	044	0044	55910000	Office Supplies	1,907	10,000	10,000
110	231	0000	0000	044	0044	55990000	Miscellaneous Supplies & Matl	856	2,000	2,000
110	231	0000	0000	044	0044	57410000	Dues And Fees	24,043	30,000	30,000
110	231	0000	0000	044	1067	51140000	Board Member Compensation	37,240	75,600	75,600
							Total Board of Education	**368,546**	**677,600**	**712,600**
110	232	0000	0000	044	0044	53150000	Contacted Mgt Svcs	0	10,000	10,000
110	232	0000	0000	044	0044	53212000	Administrative Expd	82	5,000	5,000
110	232	0000	0000	044	0044	53220000	Empl Reim (Conference)	180	15,000	15,000
110	232	0000	0000	044	0044	53610000	Printing & Binding	1,737	11,000	11,000
110	232	0000	0000	044	0044	55910000	Office Supplies	499	5,000	5,000
110	232	0000	0000	044	0044	55990000	Miscellaneous Supplies & Matl	74	9,000	9,000
110	232	0000	0000	044	0044	57410000	Dues And Fees	100	2,500	2,500
110	232	0000	0000	044	1067	51110000	SAL Superintendent	183,730	165,000	177,708
110	232	0000	0000	044	1067	51115000	Supintendent Other Pay / Benefits		44,766	44,766
110	232	0000	0000	044	1067	51620000	SAL Secretarial	125,308	129,692	134,957
110	232	0000	0000	044	1067	51790000	SAL Incentive	11,659	8,250	8,250
110	232	0000	0000	044	1067	51910000	O/T Administration	2,000	15,000	15,000
110	232	0000	0000	044	1067	51980000	O/T Clerical Support	3,000	3,000	3,000
110	232	0000	0000	044	1067	52130000	Group Health and Accident	13,188	23,188	23,768
110	232	0000	0000	044	1067	52820000	MPSER-District Paid	82,324	103,239	108,313
110	232	0000	0000	044	1067	52823000	MPSER-UAAL	41,134	55,039	57,744
110	232	0000	0000	044	1067	52830000	FICA-District Paid	19,629	27,977	29,352
110	232	0000	0000	044	1067	52840000	Workmans Compensation	2,235	0	-
110	232	0000	0000	044	1067	52850000	Unemployment Compensation	947	0	-
110	232	0000	0000	044	1067	52920000	Cash In Lieu Of Benefits	1,440		
110	232	0000	9111	044	0045	55990000	Miscellaneous Supplies & Matl	0	0	-
110	232	0000	0000	065	0065	53153000	Contracted Fiscal Services (Baird)	0	25,000	25,000
110	232	0000	0000	065	0065	55910000	Office Supplies	0	3,700	3,700
110	232	0000	0000	065	0065	55990000	Miscellaneous Supplies & Matl	0	2,000	2,000
110	232	0000	0000	065	0065	55991000	Miscellaneous Supplies	0	0	-
110	232	0000	0000	065	1067	51120000	SAL Assoc Superintendent	130,207	131,985	137,343
110	232	0000	0000	065	1067	51790000	SAL Incentive	8,462	2,000	2,000
110	232	0000	0000	065	1067	52130000	Group Health and Accident	19,785	22,274	22,831
110	232	0000	0000	065	1067	52820000	MPSER-District Paid	37,685	37,824	39,337
110	232	0000	0000	065	1067	52823000	MPSER-UAAL	18,927	20,165	20,971
110	232	0000	0000	065	1067	52830000	FICA-District Paid	9,451	10,250	10,660
110	232	0000	0000	065	1067	52840000	Workmans Compensation	943	0	-
110	232	0000	0000	065	1067	52850000	Unemployment Compensation	399	0	-
							Total Executive Administration	**715,125**	**887,848**	**924,200**
110	233	0000	0000	065	0065	53190000	Contract Service/Grant	0	5,000	5,000
							Total Grant Writer	**0**	**5,000**	**5,000**
110	241	0000	0000	001	0001	55910000	Office Supplies	157	1,000	1,000
110	241	0000	0000	001	0001	55990000	Miscellaneous Supplies & Matl	5,225	2,000	2,000
110	241	0000	0000	001	1067	51150000	SAL Principal	35,308	113,831	113,831
110	241	0000	0000	001	1067	51620000	SAL Secretarial	13,638	34,086	35,470
110	241	0000	0000	001	1067	51810000	SAL Sub Administrator	450	2,000	2,000
110	241	0000	0000	001	1067	51880000	SAL Temp-Clerical Support	119	1,000	1,000
110	241	0000	0000	001	1067	51910000	O/T Administration	360	0	-
110	241	0000	0000	001	1067	52130000	Group Health and Accident	11,926	30,938	31,711
110	241	0000	0000	001	1067	52820000	MPSER-District Paid	20,171	42,604	42,995
110	241	0000	0000	001	1067	52823000	MPSER-UAAL	8,802	22,713	22,921
110	241	0000	0000	001	1067	52830000	FICA-District Paid	5,035	11,545	11,651
110	241	0000	0000	001	1067	52840000	Workmans Compensation	476	0	-
110	241	0000	0000	001	1067	52850000	Unemployment Compensation	238	0	-
110	241	0000	0000	002	1067	51620000	SAL Secretarial	5,763	6,000	6,000
110	241	0000	0000	002	1067	51810000	SAL Sub Administrator	1,574	0	-
110	241	0000	0000	002	1067	52820000	MPSER-District Paid	2,201	1,694	1,694
110	241	0000	0000	002	1067	52823000	MPSER-UAAL	1,069	903	903
110	241	0000	0000	002	1067	52830000	FICA-District Paid	562	459	459
110	241	0000	0000	002	1067	52840000	Workmans Compensation	51	0	-
110	241	0000	0000	002	1067	52850000	Unemployment Compensation	24	0	-
110	241	0000	0000	002	1067	52920000	Cash In Lieu Of Benefits	125		
110	241	0000	0000	003	1067	51150000	SAL Principal	70,551	73,911	73,911
110	241	0000	0000	003	1067	51620000	SAL Secretarial	27,802	31,399	31,399
110	241	0000	0000	003	1067	51810000	SAL Sub Administrator	6,350	10,000	10,000
110	241	0000	0000	003	1067	52130000	Group Health and Accident	22,420	24,149	24,753

Fund xxx	Func xxx	Prog xxxx	Grant xxxx	Loc xxx	Resp xxxx	Object xxxxxxxx	Line Item Description	2020-21 Actual	2021-22 Amendment #1	2022-23 Proposed Budget
110	241	0000	0000	003	1067	52820000	MPSER-District Paid	29,698	18,504	18,675
110	241	0000	0000	003	1067	52823000	MPSER-UAAL	15,536	9,865	9,956
110	241	0000	0000	003	1067	52830000	FICA-District Paid	7,692	5,014	5,061
110	241	0000	0000	003	1067	52840000	Workmans Compensation	727	0	-
110	241	0000	0000	003	1067	52850000	Unemployment Compensation	402	0	-
110	241	0000	0000	010	1067	51150000	SAL Principal	24,175	25,281	25,291
110	241	0000	0000	010	1067	51620000	SAL Secretarial	17,375	17,986	17,986
110	241	0000	0000	010	1067	51810000	SAL Sub Administrator	3,985	6,200	6,200
110	241	0000	0000	010	1067	51880000	SAL Temp-Clerical Support	951	0	-
110	241	0000	0000	010	1067	51920000	SAL Extra Duty Stipends	22	0	-
110	241	0000	0000	010	1067	52130000	Group Health and Accident	15,861	25,675	26,317
110	241	0000	0000	010	1067	52820000	MPSER-District Paid	12,400	13,965	13,967
110	241	0000	0000	010	1067	52823000	MPSER-UAAL	6,393	7,445	7,446
110	241	0000	0000	010	1067	52830000	FICA-District Paid	3,246	3,784	3,785
110	241	0000	0000	010	1067	52840000	Workmans Compensation	332	0	-
110	241	0000	0000	010	1067	52850000	Unemployment Compensation	153	0	-
110	241	0000	0000	012	0012	55910000	Office Supplies	2,402	1,000	1,000
110	241	0000	0000	012	0012	55990000	Miscellaneous Supplies & Matl	3,751	2,000	2,000
110	241	0000	0000	012	1067	51150000	SAL Principal	30,055	97,838	97,838
110	241	0000	0000	012	1067	51620000	SAL Secretarial	13,638	34,838	34,838
110	241	0000	0000	012	1067	51760000	Termination Pay (Severance)	0	0	-
110	241	0000	0000	012	1067	51810000	SAL Sub Administrator	2,179	2,000	2,000
110	241	0000	0000	012	1067	51880000	SAL Temp-Clerical Support	393	1,000	1,000
110	241	0000	0000	012	1067	51910000	O/T Administration	57		
110	241	0000	0000	012	1067	51980000	O/T Clerical Support			
110	241	0000	0000	012	1067	52130000	Group Health and Accident	11,089	31,000	31,775
110	241	0000	0000	012	1067	52820000	MPSER-District Paid	17,654	38,301	38,301
110	241	0000	0000	012	1067	52823000	MPSER-UAAL	9,694	20,419	20,419
110	241	0000	0000	012	1067	52830000	FICA-District Paid	4,278	10,379	10,379
110	241	0000	0000	012	1067	52840000	Workmans Compensation	422	0	-
110	241	0000	0000	012	1067	52850000	Unemployment Compensation	208	0	-
110	241	0000	0000	019	0019	55910000	Office Supplies	2,230	1,000	1,000
110	241	0000	0000	019	0019	55990000	Miscellaneous Supplies & Matl	2,762	2,000	2,000
110	241	0000	0000	019	1067	51150000	SAL Principal	27,765	86,474	86,474
110	241	0000	0000	019	1067	51620000	SAL Secretarial	17,993	43,284	43,284
110	241	0000	0000	019	1067	51810000	SAL Sub Administrator	783	2,000	2,000
110	241	0000	0000	019	1067	51880000	SAL Temp-Clerical Support	0	1,000	1,000
110	241	0000	0000	019	1067	51910000	O/T Administration	238	0	-
110	241	0000	0000	019	1067	51980000	O/T Clerical Support	0	0	-
110	241	0000	0000	019	1067	52130000	Group Health and Accident	10,925	31,000	31,775
110	241	0000	0000	019	1067	52820000	MPSER-District Paid	18,570	37,478	37,478
110	241	0000	0000	019	1067	52823000	MPSER-UAAL	10,233	19,980	19,980
110	241	0000	0000	019	1067	52830000	FICA-District Paid	4,334	10,156	10,156
110	241	0000	0000	019	1067	52840000	Workmans Compensation	430	0	-
110	241	0000	0000	019	1067	52850000	Unemployment Compensation	217	0	-
110	241	0000	0000	019	1067	52920000	Cash In Lieu Of Benefits	0	2,000	2,000
110	241	0000	0000	020	0020	55910000	Office Supplies	632	1,000	1,000
110	241	0000	0000	020	0020	55990000	Miscellaneous Supplies & Matl	0	2,000	2,000
110	241	0000	0000	020	1067	51150000	SAL Principal	34,198	100,283	100,283
110	241	0000	0000	020	1067	51620000	SAL Secretarial	15,522	43,284	43,284
110	241	0000	0000	020	1067	51810000	SAL Sub Administrator	336	0	-
110	241	0000	0000	020	1067	51880000	SAL Temp-Clerical Support	0	1,000	1,000
110	241	0000	0000	020	1067	51980000	O/T Clerical Support	280	0	-
110	241	0000	0000	020	1067	52130000	Group Health and Accident	10,925	31,000	31,775
110	241	0000	0000	020	1067	52820000	MPSER-District Paid	20,367	40,811	40,811
110	241	0000	0000	020	1067	52823000	MPSER-UAAL	11,219	21,757	21,757
110	241	0000	0000	020	1067	52830000	FICA-District Paid	4,814	11,059	11,059
110	241	0000	0000	020	1067	52840000	Workmans Compensation	470	0	-
110	241	0000	0000	020	1067	52850000	Unemployment Compensation	238	0	-
110	241	0000	0000	029	0029	55910000	Office Supplies	932	1,000	1,000
110	241	0000	0000	029	0029	55990000	Miscellaneous Supplies & Matl	752	2,000	2,000
110	241	0000	0000	029	1067	51150000	SAL Principal	30,061	90,852	90,852
110	241	0000	0000	029	1067	51620000	SAL Secretarial	13,667	44,319	44,319
110	241	0000	0000	029	1067	51810000	SAL Sub Administrator	186	0	-
110	241	0000	0000	029	1067	51880000	SAL Temp-Clerical Support	1,596	1,000	1,000
110	241	0000	0000	029	1067	51910000	O/T Administration	220	0	-
110	241	0000	0000	029	1067	52130000	Group Health and Accident	4,615	23,635	24,226
110	241	0000	0000	029	1067	52820000	MPSER-District Paid	12,482	38,441	38,441
110	241	0000	0000	029	1067	52823000	MPSER-UAAL	9,484	20,494	20,494
110	241	0000	0000	029	1067	52830000	FICA-District Paid	4,327	10,417	10,417
110	241	0000	0000	029	1067	52840000	Workmans Compensation	412	0	-
110	241	0000	0000	029	1067	52850000	Unemployment Compensation	202	0	-

Fund xxx	Func xxx	Prog xxxx	Grant xxxx	Loc xxx	Resp xxxx	Object xxxxxxxx	Line Item Description	2020-21 Actual	2021-22 Amendment #1	2022-23 Proposed Budget
110	241	0000	0000	029	1067	52920000	Cash In Lieu Of Benefits	750		
110	241	0000	0000	049	0049	55910000	Office Supplies	601	1,000	1,000
110	241	0000	0000	049	0049	55990000	Miscellaneous Supplies & Matl	0	2,000	2,000
110	241	0000	0000	049	1067	51150000	SAL Principal	63,700	174,314	174,314
110	241	0000	0000	049	1067	51620000	SAL Secretarial	11,715	70,337	70,337
110	241	0000	0000	049	1067	51810000	SAL Sub Administrator	1,574	0	-
110	241	0000	0000	049	1067	51880000	SAL Temp-Clerical Support	838	1,000	1,000
110	241	0000	0000	049	1067	51910000	O/T Administration	3,567	0	-
110	241	0000	0000	049	1067	51980000	O/T Clerical Support	0	0	-
110	241	0000	0000	049	1067	52130000	Group Health and Accident	10,204	69,091	70,818
110	241	0000	0000	049	1067	52820000	MPSER-District Paid	31,324	69,347	69,347
110	241	0000	0000	049	1067	52823000	MPSER-UAAL	17,210	36,970	36,970
110	241	0000	0000	049	1067	52830000	FICA-District Paid	8,062	18,792	18,792
110	241	0000	0000	049	1067	52840000	Workmans Compensation	760	0	-
110	241	0000	0000	049	1067	52850000	Unemployment Compensation	358	0	-
110	241	0000	0000	049	1067	52920000	Cash In Lieu Of Benefits	1,135	1,000	1,000
110	241	0000	0000	050	1067	51810000	SAL Sub Administrator	1,950	0	-
110	241	0000	0000	050	1067	51880000	SAL Temp-Clerical Support	0	0	-
110	241	0000	0000	050	1067	52820000	MPSER-District Paid	278		
110	241	0000	0000	050	1067	52823000	MPSER-UAAL	152		
110	241	0000	0000	050	1067	52830000	FICA-District Paid	149	0	-
110	241	0000	0000	050	1067	52840000	Workmans Compensation	10	0	-
110	241	0000	0000	050	1067	52850000	Unemployment Compensation	9	0	-
110	241	0000	0000	054	0054	55910000	Office Supplies	1,382	1,000	1,000
110	241	0000	0000	054	0054	55990000	Miscellaneous Supplies & Matl	2,282	2,000	2,000
110	241	0000	0000	054	0054	55991000	Miscellaneous Supplies	0	0	-
110	241	0000	0000	054	1067	51150000	SAL Principal	52,495	150,252	150,252
110	241	0000	0000	054	1067	51155000	SAL Dean of Students			90,846
110	241	0000	0000	054	1067	51620000	SAL Secretarial	20,121	48,695	48,695
110	241	0000	0000	054	1067	51760000	Termination Pay (Severance)	0	0	-
110	241	0000	0000	054	1067	51810000	SAL Sub Administrator	1,302	2,000	2,000
110	241	0000	0000	054	1067	51880000	SAL Temp-Clerical Support	12,003	1,000	1,000
110	241	0000	0000	054	1067	51910000	O/T Administration	0	0	-
110	241	0000	0000	054	1067	51980000	O/T Clerical Support	0	0	-
110	241	0000	0000	054	1067	52130000	Group Health and Accident	6,063	10,961	23,235
110	241	0000	0000	054	1067	52820000	MPSER-District Paid	28,716	57,010	82,655
110	241	0000	0000	054	1067	52823000	MPSER-UAAL	15,285	30,393	44,065
110	241	0000	0000	054	1067	52830000	FICA-District Paid	8,006	15,449	22,399
110	241	0000	0000	054	1067	52840000	Workmans Compensation	701	0	-
110	241	0000	0000	054	1067	52850000	Unemployment Compensation	359	0	-
110	241	0000	0000	054	1067	51620000	SAL Secretarial	5,763		7,158
110	241	0000	0000	057	1067	51810000	SAL Sub Administrator	1,621	0	-
110	241	0000	0000	057	1067	51910000	O/T Administration	-2,374	0	-
110	241	0000	0000	057	1067	52130000	Group Health and Accident			-
110	241	0000	0000	057	1067	52820000	MPSER-District Paid	1,518	0	2,021
110	241	0000	0000	057	1067	52823000	MPSER-UAAL	766	0	1,077
110	241	0000	0000	057	1067	52830000	FICA-District Paid	404	0	548
110	241	0000	0000	057	1067	52840000	Workmans Compensation	34	0	-
110	241	0000	0000	057	1067	52850000	Unemployment Compensation	17	0	-
110	241	0000	0000	057	1067	52920000	Cash In Lieu Of Benefits	125		
110	241	0000	0000	071	0071	55110000	Teaching/Testing Supplies	0	0	-
110	241	0000	0000	071	0071	55111000	Teaching Supplies	0	0	-
110	241	0000	0000	071	0071	55910000	Office Supplies	89	1,000	1,000
110	241	0000	0000	071	0071	55990000	Miscellaneous Supplies & Matl	1,863	2,000	2,000
110	241	0000	0000	071	1067	51150000	SAL Principal	96,895	268,868	268,868
110	241	0000	0000	071	1067	51620000	SAL Secretarial	48,770	126,033	126,033
110	241	0000	0000	071	1067	51760000	Termination Pay (Severance)	0	0	-
110	241	0000	0000	071	1067	51810000	SAL Sub Administrator	10,590	2,000	2,000
110	241	0000	0000	071	1067	51880000	SAL Temp-Clerical Support	13,928	1,000	1,000
110	241	0000	0000	071	1067	51910000	O/T Administration	160	0	-
110	241	0000	0000	071	1067	51980000	O/T Clerical Support	2,765	0	-
110	241	0000	0000	071	1067	52130000	Group Health and Accident	24,817	73,192	75,022
110	241	0000	0000	071	1067	52820000	MPSER-District Paid	54,462	112,327	112,327
110	241	0000	0000	071	1067	52823000	MPSER-UAAL	29,857	59,884	59,884
110	241	0000	0000	071	1067	52830000	FICA-District Paid	15,645	30,439	30,439
110	241	0000	0000	071	1067	52840000	Workmans Compensation	1,438	26,890	26,890
110	241	0000	0000	071	1067	52850000	Unemployment Compensation	691	8,974	8,974
110	241	0000	0000	071	1067	52920000	Cash In Lieu Of Benefits	1,040	0	-
							Total Office of Principal	**1,363,527**	**2,978,668**	**3,149,765**
110	249	0000	0000	054	1067	51910000	O/T Administration	0	8,000	-

Fund xxx	Func xxx	Prog xxxx	Grant xxxx	Loc xxx	Resp xxxx	Object xxxxxxxx	Line Item Description	2020-21 Actual	2021-22 Amendment #1	2022-23 Proposed Budget
110	249	0000	0000	054	1067	51920000	SAL Extra Duty Stipends	0	8,000	-
110	249	0000	0000	054	1067	52820000	MPSER-District Paid	0	4,517	-
110	249	0000	0000	054	1067	52823000	MPSER-UAAL	0	2,408	-
110	249	0000	0000	054	1067	52830000	FICA-District Paid	0	1,224	-
110	249	0000	0000	054	1067	52840000	Workmans Compensation	0	0	-
110	249	0000	0000	054	1067	52850000	Unemployment Compensation	0	0	-
110	249	0000	0000	057	0049	55994000	Graduation Supplies	0	6,000	-
110	249	0000	0000	057	1067	51910000	O/T Administration	0	1,200	-
110	249	0000	0000	057	1067	51920000	SAL Extra Duty Stipends	0	1,200	-
110	249	0000	0000	057	1067	52820000	MPSER-District Paid	0	678	-
110	249	0000	0000	057	1067	52823000	MPSER-UAAL	0	361	-
110	249	0000	0000	057	1067	52830000	FICA-District Paid	0	184	-
110	249	0000	0000	057	1067	52840000	Workmans Compensation	0	0	-
110	249	0000	0000	057	1067	52850000	Unemployment Compensation	0	0	-
110	249	0000	0000	065	0065	53120000	Employee Train/Development Srv	0	0	-
110	249	0000	0000	065	0065	53220000	Empl Reim (Conference)	4,000	0	2,000
110	249	0000	0000	071	0071	55994000	Graduation Supplies	25,639	24,000	24,000
110	249	0000	0000	071	1067	51910000	O/T Administration	0	15,000	-
110	249	0000	0000	071	1067	51920000	SAL Extra Duty Stipends	0	15,000	-
110	249	0000	0000	071	1067	52820000	MPSER-District Paid	0	8,469	-
110	249	0000	0000	071	1067	52823000	MPSER-UAAL	0	4,515	-
110	249	0000	0000	071	1067	52830000	FICA-District Paid	0	2,295	-
110	249	0000	0000	071	1067	52840000	Workmans Compensation	0	0	-
110	249	0000	0000	071	1067	52850000	Unemployment Compensation	0	0	-
							Total Other School Administration	**29,639**	**103,050**	**26,000**
110	252	0000	0000	066	0048	53450000	Copyright Fees/Software License	11,206	12,000	6,000
110	252	0000	0000	066	0066	53120000	Employee Train/Development Srv	2,745	0	-
110	252	0000	0000	066	0066	53610000	Printing & Binding	2,034	2,000	2,000
110	252	0000	0000	066	0066	54120000	Equipment Repair/Maint	493	1,000	1,000
110	252	0000	0000	066	0066	55910000	Office Supplies	2,105	7,500	10,000
110	252	0000	0000	066	0066	55991000	Miscellaneous Supplies	49	2,000	2,000
110	252	0000	0000	066	0066	58220000	Payments to ISD (IGA for Fiscal Services)	302,527	0	-
110	252	0000	0000	066	1067	51160000	SAL-CFO	110,480	131,985	137,343
110	252	0000	0000	066	1067	51310000	SAL-Controller	196,129	93,117	96,898
110	252	0000	0000	066	1067	51340000	SAL-Business Office	0	275,926	287,129
110	252	0000	0000	066	1067	51310000	SAL-Temp. Accounting	0	0	-
110	252	0000	0000	066	1067	52130000	Group Health and Accident	40,773	76,296	78,203
110	252	0000	0000	066	1067	52820000	MPSER-District Paid	79,142	141,440	147,183
110	252	0000	0000	066	1067	52823000	MPSER-UAAL	43,758	75,405	78,466
110	252	0000	0000	066	1067	52830000	FICA-District Paid	22,699	38,329	39,885
110	252	0000	0000	066	1067	52840000	Workmans Compensation	2,156	0	-
110	252	0000	0000	066	1067	52850000	Unemployment Compensation	922	0	-
110	252	0000	0000	066	0066	53120000	Employee Train/Development Srv	2,560	7,500	7,500
110	252	0000	0000	066	0066	57910000	Miscellaneous Expenditures	979	2,500	10,000
110	252	0000	0000	066	0066	57410000	Dues and Fees	331	1,800	1,800
							Total Fiscal Services	**821,088**	**868,797**	**905,406**
110	259	0000	0000	066	0066	53190000	Contract Service/Trans EDK	350	0	-
110	259	0000	0000	066	0066	57210000	Interest Notes And Loans (SAN/MESSA)	99,364	15,000	-
110	259	0000	0000	066	0066	57211000	Refund Taxes Interest Exp	0	0	-
110	259	0000	0000	066	0066	57610000	Taxes Abated And Written Off	185,939	175,000	175,000
110	259	0000	0000	066	0066	57611000	Tax Collection Fees	2,750	10,000	10,000
110	259	0000	0000	066	0066	57910000	Misc. Expenditures SAN/TAN fees	137,395	125,000	125,000
110	259	0000	0000	066	0066	57912000	Bank Fees	4,488	6,000	6,000
110	259	0000	0000	097	0810	53920000	Insurance - Errors & Omissions	40,000	40,000	40,000
							Total Other Business Services	**470,286**	**371,000**	**356,000**
110	261	0000	0000	093	1067	51550000	SAL Crafts/Trades	76,295	81,150	86,556
110	261	0000	0000	093	1067	51620000	SAL Secretarial	57,102	59,371	64,909
110	261	0000	0000	093	1067	51950000	O/T Technical Salary	3,562	0	20,000
110	261	0000	0000	093	1067	51960000	O/T Operations/Maintenance	1,981	0	8,000
110	261	0000	0000	093	1067	51980000	O/T Clerical Support			8,000
110	261	0000	0000	093	1067	52130000	Group Health and Accident	34,957	39,645	40,636
110	261	0000	0000	093	1067	52820000	MPSER-District Paid	37,401	39,669	52,921
110	261	0000	0000	093	1067	52823000	MPSER-UAAL	18,932	21,148	28,213
110	261	0000	0000	093	1067	52830000	FICA-District Paid	9,443	10,750	14,341
110	261	0000	0000	093	1067	52840000	Workmans Compensation	940	0	-
110	261	0000	0000	093	1067	52850000	Unemployment Compensation	407	0	-

Fund xxx	Func xxx	Prog xxxx	Grant xxxx	Loc xxx	Resp xxxx	Object xxxxxxxx	Line Item Description	2020-21 Actual	2021-22 Amendment #1	2022-23 Proposed Budget
110	261	0000	0000	093	1067	52920000	Cash In Lieu Of Benefits	0	0	-
110	261	0000	0000	001	0093	53830000	Water & Sewage	10,205	15,000	15,000
110	261	0000	0000	001	0093	53840000	Waste & Trash Disposal	838	5,000	5,000
110	261	0000	0000	001	0093	54110000	Land/Buildings Repair & Maint	4,577	10,000	10,000
110	261	0000	0000	001	0093	54192000	Alarm Monitoring Service	2,063	5,000	5,000
110	261	0000	0000	001	0093	55510000	Natural Gas	13,484	20,000	20,000
110	261	0000	0000	001	0093	55520000	Electricity	13,811	20,000	25,000
110	261	0000	0000	010	0093	53830000	Water & Sewage	10,332	10,000	10,000
110	261	0000	0000	010	0093	53840000	Waste & Trash Disposal	1,314	5,000	5,000
110	261	0000	0000	010	0093	54110000	Land/Buildings Repair & Maint	9,148	20,000	20,000
110	261	0000	0000	010	0093	54192000	Alarm Monitoring Service	3,094	5,000	5,000
110	261	0000	0000	010	0093	55510000	Natural Gas	14,847	20,000	20,000
110	261	0000	0000	010	0093	55520000	Electricity	22,334	25,000	25,000
110	261	0000	0000	012	0093	53830000	Water & Sewage	11,299	10,000	10,000
110	261	0000	0000	012	0093	53840000	Waste & Trash Disposal	1,415	5,000	5,000
110	261	0000	0000	012	0093	54110000	Land/Buildings Repair & Maint	18,506	20,000	20,000
110	261	0000	0000	012	0093	54192000	Alarm Monitoring Service	4,190	5,000	5,000
110	261	0000	0000	012	0093	55510000	Natural Gas	14,881	20,000	20,000
110	261	0000	0000	012	0093	55520000	Electricity	27,299	25,000	30,000
110	261	0000	0000	019	0093	53830000	Water & Sewage	10,013	10,000	10,000
110	261	0000	0000	019	0093	53840000	Waste & Trash Disposal	874	5,000	5,000
110	261	0000	0000	019	0093	54110000	Land/Buildings Repair & Maint	0	20,000	20,000
110	261	0000	0000	019	0093	54192000	Alarm Monitoring Service	2,704	5,000	5,000
110	261	0000	0000	019	0093	55510000	Natural Gas	24,339	20,000	20,000
110	261	0000	0000	019	0093	55520000	Electricity	24,371	25,000	30,000
110	261	0000	0000	020	0093	53830000	Water & Sewage	946	5,000	5,000
110	261	0000	0000	020	0093	53840000	Waste & Trash Disposal	1,002	5,000	5,000
110	261	0000	0000	020	0093	54110000	Land/Buildings Repair & Maint	18,380	10,000	10,000
110	261	0000	0000	020	0093	54192000	Alarm Monitoring Service	2,203	5,000	5,000
110	261	0000	0000	020	0093	55510000	Natural Gas	13,075	20,000	20,000
110	261	0000	0000	020	0093	55520000	Electricity	30,925	25,000	30,000
110	261	0000	0000	029	0093	53830000	Water & Sewage	14,319	10,000	10,000
110	261	0000	0000	029	0093	53840000	Waste & Trash Disposal	1,603	8,000	8,000
110	261	0000	0000	029	0093	54110000	Land/Buildings Repair & Maint	1,064	10,000	10,000
110	261	0000	0000	029	0093	54192000	Alarm Monitoring Service	3,116	5,000	5,000
110	261	0000	0000	029	0093	55510000	Natural Gas	17,042	20,000	20,000
110	261	0000	0000	029	0093	55520000	Electricity	46,266	60,000	60,000
110	261	0000	0000	030	0093	53830000	Water & Sewage	24,730	20,000	20,000
110	261	0000	0000	030	0093	53840000	Waste & Trash Disposal	2,086	8,000	8,000
110	261	0000	0000	030	0093	54110000	Land/Buildings Repair & Maint	42,310	50,000	50,000
110	261	0000	0000	030	0093	54192000	Alarm Monitoring Service	4,737	5,000	5,000
110	261	0000	0000	030	0093	55510000	Natural Gas	68,514	20,000	40,000
110	261	0000	0000	030	0093	55520000	Electricity	143,130	120,000	120,000
110	261	0000	0000	050	0093	53830000	Water & Sewage	0	0	-
110	261	0000	0000	054	0093	53830000	Water & Sewage	23,779	20,000	20,000
110	261	0000	0000	054	0093	53840000	Waste & Trash Disposal	1,312	5,000	5,000
110	261	0000	0000	054	0093	54110000	Land/Buildings Repair & Maint	27,297	35,000	35,000
110	261	0000	0000	054	0093	54192000	Alarm Monitoring Service	4,552	5,000	5,000
110	261	0000	0000	054	0093	55510000	Natural Gas	159,025	120,000	130,000
110	261	0000	0000	054	0093	55520000	Electricity	44,595	70,000	70,000
110	261	0000	0000	054	0093	51640000	SAL Custodian	0	33,280	-
110	261	0000	0000	054	0093	52130000	Group Health and Accident	0	12,500	-
110	261	0000	0000	054	0093	52820000	MPSER-District Paid		9,395	-
110	261	0000	0000	054	0093	52823000	MPSER-UAAL		5,009	-
110	261	0000	0000	054	0093	52830000	FICA-District Paid		2,546	-
110	261	0000	0000	054	0093	52840000	Workmans Compensation		0	-
110	261	0000	0000	054	0093	52850000	Unemployment Compensation		0	-
110	261	0000	0000	065	0093	53830000	Water & Sewage	14,919	15,000	15,000
110	261	0000	0000	065	0093	53840000	Waste & Trash Disposal	888	5,000	5,000
110	261	0000	0000	065	0093	54110000	Land/Buildings Repair & Maint	37,917	25,000	25,000
110	261	0000	0000	065	0093	54192000	Alarm Monitoring Service	1,920	5,000	5,000
110	261	0000	0000	065	0093	55510000	Natural Gas	18,826	20,000	20,000
110	261	0000	0000	065	0093	55520000	Electricity	33,343	30,000	35,000
110	261	0000	0000	071	1067	51640000	SAL Custodian		137,280	275,000
110	261	0000	0000	071	1067	52130000	Group Health and Accident		40,000	80,000
110	261	0000	0000	071	1067	52820000	MPSER-District Paid		38,754	77,633
110	261	0000	0000	071	1067	52823000	MPSER-UAAL		20,661	41,388
110	261	0000	0000	071	1067	52830000	FICA-District Paid		10,502	21,038
110	261	0000	0000	071	0093	53830000	Water & Sewage	59,686	50,000	50,000
110	261	0000	0000	071	0093	53840000	Waste & Trash Disposal	6,697	6,000	6,000
110	261	0000	0000	071	0093	54110000	Land/Buildings Repair & Maint	83,579	120,000	120,000
110	261	0000	0000	071	0093	54192000	Alarm Monitoring Service	5,838	8,000	10,000

Fund xxx	Func xxx	Prog xxxx	Grant xxxx	Loc xxx	Resp xxxx	Object xxxxxxxx	Line Item Description	2020-21 Actual	2021-22 Amendment #1	2022-23 Proposed Budget
110	261	0000	0000	071	0093	55510000	Natural Gas	0	20,000	25,000
110	261	0000	0000	071	0093	55520000	Electricity	184,150	155,000	155,000
110	261	0000	0000	091	0093	53840000	Waste & Trash Disposal	873	3,000	3,000
110	261	0000	0000	093	0093	53190000	Contract Service/Trades	48	77,500	-
110	261	0000	0000	093	0093	53191000	Contract Service/Moving Services	36,381	100,000	180,000
110	261	0000	0000	093	0093	53192000	Contract Services Facilities Mgt.	98,518	122,210	108,232
110	261	0000	0000	093	0093	53220000	Empl Reim (Conference)	1,160	5,000	10,000
110	261	0000	0000	093	0093	53610000	Printing & Binding	1,303	2,500	2,500
110	261	0000	0000	093	0093	53830000	Water & Sewage	10,075	10,000	-
110	261	0000	0000	093	0093	53840000	Waste & Trash Disposal	30,388	25,000	25,000
110	261	0000	0000	093	0093	54110000	Land/Buildings Repair & Maint	206,897	150,000	200,000
110	261	0000	0000	093	0093	54111000	Grounds-Snow/Lawn	410,382	385,000	417,450
110	261	0000	0000	093	0093	54112000	Custodial Services	1,782,254	1,747,243	1,711,900
110	261	0000	0000	093	0093	54113000	Maintenance Services	981,331	1,126,426	1,085,213
110	261	0000	0000	093	0093	54130000	Vehicle/Bus Repair & Maint	0	0	-
110	261	0000	0000	093	0093	54192000	Alarm Monitoring Service	10,058	5,000	5,000
110	261	0000	0000	093	0093	55510000	Natural Gas	36,188	70,000	50,000
110	261	0000	0000	093	0093	55520000	Electricity	0	0	-
110	261	0000	0000	093	0093	55710000	Motor Fuel, Oil, Grease	6,425	15,000	15,000
110	261	0000	0000	093	0093	55730000	Vehicle Repair Parts	1,146	8,000	10,000
110	261	0000	0000	093	0093	55910000	Office Supplies	0	0	-
110	261	0000	0000	093	0093	55990000	Miscellaneous Supplies & Matl	39,787	160,000	190,000
110	261	0000	0000	093	0093	55991000	Miscellaneous Supplies	6,498	30,000	-
110	261	0000	0000	093	0093	55992000	Uniforms	0	0	1,000
110	261	0000	0000	093	0093	55993000	Roof/Mason/Carpet Supplies	0	0	-
110	261	0000	0000	093	0093	57410000	Dues And Fees	2,398	2,000	15,000
110	261	0000	0000	095	0093	51640000	SAL Custodian		33,280	33,280
110	261	0000	0000	095	0093	51610000	SAL Warehouse/Delivery		33,280	33,280
110	261	0000	0000	095	0093	52130000	Group Health and Accident		25,000	20,000
110	261	0000	0000	095	0093	52820000	MPSER-District Paid		18,790	18,790
110	261	0000	0000	095	0093	52823000	MPSER-UAAL		10,017	10,017
110	261	0000	0000	095	0093	52830000	FICA-District Paid		5,092	5,092
110	261	0000	0000	095	0093	52840000	Workmans Compensation		17,927	17,927
110	261	0000	0000	095	0093	52850000	Unemployment Compensation		5,983	5,983
110	261	0000	0000	095	0093	53610000	Printing & Binding	0	0	-
110	261	0000	0000	095	0093	53830000	Water & Sewage	0	2,500	15,000
110	261	0000	0000	095	0093	54110000	Land/Buildings Repair & Maint	61,288	10,000	10,000
110	261	0000	0000	095	0093	55510000	Natural Gas	0	0	30,000
110	261	0000	0000	095	0093	55520000	Electricity	28,862	25,000	30,000
110	261	0000	0000	095	0093	55910000	Office Supplies	618	1,000	1,000
110	261	0000	0000	095	0093	55990000	District Wide Consumable Supplies	10,288	115,000	115,000
110	261	0000	0000	093	0093	56550000	Vehicle	35,235	30,000	-
110	261	0000	0000	097	0810	53190000	Insurance - Vehicle	59,400	60,000	60,000
110	261	0000	0000	097	0810	53192000	Insurance - Student/Athletics	60,000	60,000	-
110	261	0000	0000	097	0810	53910000	Insurance - Property & Liability	560,000	575,000	425,000
							Total Operations / Maintenance	**6,108,530**	**7,083,406**	**7,190,298**

Fund	Func	Prog	Grant	Loc	Resp	Object	Line Item Description	2020-21 Actual	2021-22 Amendment #1	2022-23 Proposed Budget
110	266	0000	0000	093	0048	53450000	Copyright Fees/Software Licens	48,125	19,000	48,000
110	266	0000	0000	080	0080	54192000	Contracted Services/Security Hosting		12,000	12,000
110	266	0000	0000	080	0080	55990000	Supplies (Door Hardware, Badges, Supplies)			15,000
110	266	0000	0000	093	0266	53190000	Contract Service/Police Liaison and Security	126,000	133,347	136,014
110	266	0000	0000	093	0266	53220000	Empl Reim (Conference)	0	5,000	5,000
110	266	0000	0000	093	0266	54120000	Equipment Repair/Maint	1,004	15,000	15,000
110	266	0000	0000	093	0266	54220000	Equipment Rentals	16,059	17,000	17,000
110	266	0000	0000	093	0266	55910000	Office Supplies	444	3,000	3,000
110	266	0000	0000	093	0266	55990000	Miscellaneous Supplies & Matl	5,378	5,000	5,000
110	266	0000	0000	093	0266	55991000	Miscellaneous Supplies	0	0	-
110	266	0000	0000	001	1067	51660000	SAL Security Officer	135		3,000
110	266	0000	0000	001	1067	52130000	Group Health and Accident	0		-
110	266	0000	0000	001	1067	52820000	MPSER-District Paid	19		2,117
110	266	0000	0000	001	1067	52823000	MPSER-UAAL	9		452
110	266	0000	0000	001	1067	52830000	FICA-District Paid	1		230
110	266	0000	0000	001	1067	52840000	Workmans Compensation	1	0	-
110	266	0000	0000	001	1067	52850000	Unemployment Compensation	0	0	-
110	266	0000	0000	002	1067	51660000	SAL Security Officer	3,951		7,500
110	266	0000	0000	002	1067	52130000	Group Health and Accident	142		2,500
110	266	0000	0000	002	1067	52820000	MPSER-District Paid	1,130		2,117
110	266	0000	0000	002	1067	52823000	MPSER-UAAL	556		1,129
110	266	0000	0000	002	1067	52830000	FICA-District Paid	296		574
110	266	0000	0000	002	1067	52840000	Workmans Compensation	26	0	-
110	266	0000	0000	002	1067	52850000	Unemployment Compensation	11	0	-

Fund xxx	Func xxx	Prog xxxx	Grant xxxx	Loc xxx	Resp xxxx	Object xxxxxxxx	Line Item Description	2020-21 Actual	2021-22 Amendment #1	2022-23 Proposed Budget
110	266	0000	0000	003	1067	51660000	SAL Security Officer	3,962		7,500
110	266	0000	0000	003	1067	52130000	Group Health and Accident	142		2,500
110	266	0000	0000	003	1067	52820000	MPSER-District Paid	1,159		2,117
110	266	0000	0000	003	1067	52823000	MPSER-UAAL	872		1,129
110	266	0000	0000	003	1067	52830000	FICA-District Paid	0		574
110	266	0000	0000	003	1067	52840000	Workmans Compensation	27	0	-
110	266	0000	0000	003	1067	52850000	Unemployment Compensation	11	0	-
110	266	0000	0000	010	1067	51660000	SAL Security Officer	694		7,500
110	266	0000	0000	010	1067	52130000	Group Health and Accident	0		-
110	266	0000	0000	010	1067	52820000	MPSER-District Paid	191		2,117
110	266	0000	0000	010	1067	52823000	MPSER-UAAL	102		1,129
110	266	0000	0000	010	1067	52830000	FICA-District Paid	53		574
110	266	0000	0000	010	1067	52840000	Workmans Compensation	4	0	-
110	266	0000	0000	010	1067	52850000	Unemployment Compensation	3	0	-
110	266	0000	0000	012	1067	51660000	SAL Security Officer	967		7,500
110	266	0000	0000	012	1067	52130000	Group Health and Accident	0		-
110	266	0000	0000	012	1067	52820000	MPSER-District Paid	290		2,117
110	266	0000	0000	012	1067	52823000	MPSER-UAAL	140		1,129
110	266	0000	0000	012	1067	52830000	FICA-District Paid	74		574
110	266	0000	0000	012	1067	52840000	Workmans Compensation	7	0	-
110	266	0000	0000	012	1067	52850000	Unemployment Compensation	3	0	-
110	266	0000	0000	019	1067	51660000	SAL Security Officer	172		7,500
110	266	0000	0000	019	1067	52130000	Group Health and Accident	0		-
110	266	0000	0000	019	1067	52820000	MPSER-District Paid	51		2,117
110	266	0000	0000	019	1067	52823000	MPSER-UAAL	25		1,129
110	266	0000	0000	019	1067	52830000	FICA-District Paid	13		574
110	266	0000	0000	019	1067	52840000	Workmans Compensation	1	0	-
110	266	0000	0000	019	1067	52850000	Unemployment Compensation	1	0	-
110	266	0000	0000	020	1067	51660000	SAL Security Officer	396		2,500
110	266	0000	0000	020	1067	52130000	Group Health and Accident	-34		-
110	266	0000	0000	020	1067	52820000	MPSER-District Paid	103		706
110	266	0000	0000	020	1067	52823000	MPSER-UAAL	62		376
110	266	0000	0000	020	1067	52830000	FICA-District Paid	30		191
110	266	0000	0000	020	1067	52840000	Workmans Compensation	1	0	-
110	266	0000	0000	020	1067	52850000	Unemployment Compensation	3	0	-
110	266	0000	0000	029	1067	51660000	SAL Security Officer	1,011	0	5,500
110	266	0000	0000	029	1067	52130000	Group Health and Accident	0	0	-
110	266	0000	0000	029	1067	52820000	MPSER-District Paid	303	0	1,553
110	266	0000	0000	029	1067	52823000	MPSER-UAAL	148	0	828
110	266	0000	0000	029	1067	52830000	FICA-District Paid	76	0	421
110	266	0000	0000	029	1067	52840000	Workmans Compensation	10	0	-
110	266	0000	0000	029	1067	52850000	Unemployment Compensation	0	0	-
110	266	0000	0000	030	1067	51660000	SAL Security Officer	688	0	-
110	266	0000	0000	030	1067	52130000	Group Health and Accident	1,895	0	-
110	266	0000	0000	030	1067	52820000	MPSER-District Paid	189	0	-
110	266	0000	0000	030	1067	52823000	MPSER-UAAL	85	0	-
110	266	0000	0000	030	1067	52830000	FICA-District Paid	51	0	-
110	266	0000	0000	030	1067	52840000	Workmans Compensation	5	0	-
110	266	0000	0000	030	1067	52850000	Unemployment Compensation	2	0	-
110	266	0000	0000	049	1067	51660000	SAL Security Officer	8,475		7,500
110	266	0000	0000	049	1067	52130000	Group Health and Accident	142		2,750
110	266	0000	0000	049	1067	52820000	MPSER-District Paid	2,401		2,117
110	266	0000	0000	049	1067	52823000	MPSER-UAAL	1,197		1,129
110	266	0000	0000	049	1067	52830000	FICA-District Paid	632		574
110	266	0000	0000	049	1067	52840000	Workmans Compensation	57	0	-
110	266	0000	0000	049	1067	52850000	Unemployment Compensation	25	0	-
110	266	0000	0000	054	0054	57410000	Dues And Fees	0	0	-
110	266	0000	0000	054	1067	51660000	SAL Security Officer	10,338	0	-
110	266	0000	0000	054	1067	51960000	O/T Operations/Maintenance	126	3,000	3,000
110	266	0000	0000	054	1067	52130000	Group Health and Accident	31	0	-
110	266	0000	0000	054	1067	52820000	MPSER-District Paid	3,157	847	847
110	266	0000	0000	054	1067	52823000	MPSER-UAAL	1,489	452	452
110	266	0000	0000	054	1067	52830000	FICA-District Paid	801	230	230
110	266	0000	0000	054	1067	52840000	Workmans Compensation	79	0	-
110	266	0000	0000	054	1067	52850000	Unemployment Compensation	25	0	-
110	266	0000	0000	057	1067	51660000	SAL Security Officer	3,961		7,500
110	266	0000	0000	057	1067	52130000	Group Health and Accident	142		2,500
110	266	0000	0000	057	1067	52820000	MPSER-District Paid	1,132		2,117
110	266	0000	0000	057	1067	52823000	MPSER-UAAL	557		1,129
110	266	0000	0000	057	1067	52830000	FICA-District Paid	297		574
110	266	0000	0000	057	1067	52840000	Workmans Compensation	26	0	-
110	266	0000	0000	057	1067	52850000	Unemployment Compensation	11	0	-

Fund xxx	Func xxx	Prog xxxx	Grant xxxx	Loc xxx	Resp xxxx	Object xxxxxxxx	Line Item Description	2020-21 Actual	2021-22 Amendment #1	2022-23 Proposed Budget
110	266	0000	0000	065	0266	53120000	Employee Train/Development Srv	0	5,000	8,000
110	266	0000	0000	065	1067	51192000	SAL Other Admn Security	58,943	63,936	68,196
110	266	0000	0000	065	1067	51620000	SAL Secretarial	22,687	23,739	23,739
110	266	0000	0000	065	1067	51660000	SAL Security Officer	3,447	90,312	-
110	266	0000	0000	065	1067	51760000	Termination Pay (Severance)	0	0	-
110	266	0000	0000	065	1067	51880000	SAL Temp-Clerical Support	1,701	1,000	1,000
110	266	0000	0000	065	1067	51960000	O/T Operations/Maintenance	2,056	6,000	20,000
110	266	0000	0000	065	1067	52130000	Group Health and Accident	5,147	12,979	13,303
110	266	0000	0000	065	1067	52190000	Other Employee Benefit-Uniform	0	1,000	1,000
110	266	0000	0000	065	1067	52820000	MPSER-District Paid	25,992	52,222	31,882
110	266	0000	0000	065	1067	52823000	MPSER-UAAL	12,306	27,841	16,997
110	266	0000	0000	065	1067	52830000	FICA-District Paid	6,844	15,144	9,657
110	266	0000	0000	065	1067	52840000	Workmans Compensation	627	0	-
110	266	0000	0000	065	1067	52850000	Unemployment Compensation	286	0	-
110	266	0000	0000	065	1067	52920000	Cash In Lieu Of Benefits	1,920		2,200
110	266	0000	0000	071	0071	53192000	Contract Services Other	0	0	-
110	266	0000	0000	071	1067	51660000	SAL Security Officer	148,639	45,000	118,896
110	266	0000	0000	071	1067	51860000	SAL Sub Ops/Teaching Asst	0	0	-
110	266	0000	0000	071	1067	51960000	O/T Operations/Maintenance	3,050	22,000	22,000
110	266	0000	0000	071	1067	52130000	Group Health and Accident	12,306	3,000	13,500
110	266	0000	0000	071	1067	52820000	MPSER-District Paid	43,436	18,914	39,775
110	266	0000	0000	071	1067	52823000	MPSER-UAAL	21,477	10,084	21,205
110	266	0000	0000	071	1067	52830000	FICA-District Paid	11,152	5,126	10,779
110	266	0000	0000	071	1067	52840000	Workmans Compensation	1,064	0	-
110	266	0000	0000	071	1067	52850000	Unemployment Compensation	439	0	-
							Total Building Security Services	**635,895**	**617,171**	**790,031**
110	271	0000	0000	092	0048	53450000	Copyright Fees/Software Licens	0	0	-
110	271	0000	0000	092	0092	53310000	Field Trips	0	5,000	5,000
110	271	0000	0000	092	0092	53313000	Cont Transportation	1,172,532	1,969,560	1,989,246
110	271	0000	0000	092	0092	58220000	Payments to ISD for Srvs	0	0	-
110	271	0000	0000	092	1067	51190000	SAL District Coordinator	25,692	30,180	31,405
110	271	0000	0000	092	1067	52130000	Group Health and Accident	4,068	6,781	6,951
110	271	0000	0000	092	1067	52820000	MPSER-District Paid	6,937	8,520	8,866
110	271	0000	0000	092	1067	52823000	MPSER-UAAL	3,460	4,542	4,726
110	271	0000	0000	092	1067	52830000	FICA-District Paid	1,677	2,309	2,403
110	271	0000	0000	092	1067	52840000	Workmans Compensation	174	0	-
110	271	0000	0000	092	1067	52850000	Unemployment Compensation	73	0	-
110	271	0000	0000	001	0001	53310000	Field Trips	0	2,000	2,000
110	271	0000	0000	002	0049	53310000	Field Trips	0	2,000	2,000
110	271	0000	0000	003	0003	53310000	Field Trips	0	2,000	2,000
110	271	0000	0000	010	0010	53310000	Field Trips	0	0	-
110	271	0000	0000	010	0010	53313000	Cont Transportation - Pre K	0	0	-
110	271	0000	0000	012	0012	53310000	Field Trips	0	2,000	2,000
110	271	0000	0000	019	0019	53310000	Field Trips	0	2,000	2,000
110	271	0000	0000	020	0020	53310000	Field Trips	0	2,000	2,000
110	271	0000	0000	029	0029	53310000	Field Trips	0	2,000	2,000
110	271	0000	0000	049	0049	53310000	Field Trips	0	2,000	2,000
110	271	0000	0000	054	0054	53310000	Field Trips	0	2,000	2,000
110	271	0000	0000	057	0049	53310000	Field Trips	0	2,000	2,000
110	271	0000	0000	071	0071	53310000	Field Trips	3,354	2,000	2,000
110	271	0000	0000	071	0071	53311000	Transportation	0	0	-
110	271	0000	9111	071	0045	53310000	Field Trips	0	0	-
110	271	0000	0000	089	0089	53310000	Field Trips	0	0	-
110	271	0000	0000	089	0089	53313000	Cont Transportation Homeless	16,287	75,000	100,000
110	271	0000	0000	089	0089	53330000	Pupil Trans-Private Automobile	100	1,000	1,000
							Total Pupil Transportation	**1,234,354**	**2,124,891**	**2,171,596**
110	281	0000	0000	065	0065	53120000	Employee Train/Development Srv	0	20,000	10,000
110	281	0000	0000	065	1067	51180000	Research Salary	78,059	88,550	88,550
110	281	0000	0000	065	1067	52130000	Group Health and Accident	19,785	22,629	23,195
110	281	0000	0000	065	1067	52820000	MPSER-District Paid	21,187	24,998	24,998
110	281	0000	0000	065	1067	52823000	MPSER-UAAL	10,601	13,327	13,327
110	281	0000	0000	065	1067	52830000	FICA-District Paid	5,195	6,774	6,774
110	281	0000	0000	065	1067	52840000	Workmans Compensation	529	0	-
110	281	0000	0000	065	1067	52850000	Unemployment Compensation	227	0	-
							Total Planning, Research & Development	**135,583**	**176,278**	**166,843**
110	282	0000	0000	080	0048	53450000	Copyright Fees/Software Licens	0	1,000	1,000

Fund xxx	Func xxx	Prog xxxx	Grant xxxx	Loc xxx	Resp xxxx	Object xxxxxxxx	Line Item Description	2020-21 Actual	2021-22 Amendment #1	2022-23 Proposed Budget
110	282	0000	0000	080	0080	53190000	Contract Service/Communication	78,166	88,848	131,166
110	282	0000	0000	080	0080	53510000	Advertisement	15,472	30,000	30,000
110	282	0000	0000	080	0080	53610000	Printing & Binding	25,480	25,000	26,200
110	282	0000	0000	080	0080	55990000	Miscellaneous Supplies & Matl	13,685	12,000	12,000
							Total Information Services	**132,803**	**156,848**	**200,366**
110	283	0000	0000	067	0048	53410000	Telephone	0	500	500
110	283	0000	0000	054	0054	53190000	Contract Service/Trans EDK	2,415	0	-
110	283	0000	0000	067	0066	52190000	Other Employee Benefit-Uniform	0	0	-
110	283	0000	0000	067	0066	58220000	Payments to ISD (IGA for HR)/FP	540	5,000	5,000
110	283	0000	0000	067	0067	53110000	Contracted Sub Teachers	0	1,000	1,000
110	283	0000	0000	067	0067	53190000	Contract Service/Drug Testing, First Aid	11,844	48,000	48,000
110	283	0000	0000	067	0067	53191000	Contract Services	0	11,500	11,500
110	283	0000	0000	067	0067	53220000	Empl Reim (Conference)	4,759	5,000	5,000
110	283	0000	0000	067	0067	53510000	Advertising	81		
110	283	0000	0000	067	0067	53610000	Printing & Binding	0	2,000	2,000
110	283	0000	0000	067	0067	55910000	Office Supplies	1,340	2,000	2,000
110	283	0000	0000	067	0067	55991000	Miscellaneous Supplies	0	0	6,000
110	283	0000	0000	067	0067	57910000	Miscellaneous Expenditures	6,617	5,000	5,000
110	283	0000	0000	068	0068	53120000	Employee Train/Development Srv	0	5,000	5,000
110	283	0000	0000	068	0068	53220000	Empl Reim (Conference)	41	0	-
110	283	0000	0000	068	0068	57910000	Miscellaneous Expenditures	0	0	-
110	283	0000	0000	067	1067	51120000	SAL Assoc Superintendent	124,585	128,765	137,343
110	283	0000	0000	067	1067	51340000	Personnel Salaries	267,914	278,417	289,721
110	283	0000	0000	067	1067	51620000	SAL Secretarial	22,687	23,841	24,809
110	283	0000	0000	067	1067	51790000	SAL Incentive	8,462		
110	283	0000	0000	067	1067	51880000	SAL Temp-Clerical Support	0	1,000	1,000
110	283	0000	0000	067	1067	52130000	Group Health and Accident	61,635	69,589	71,329
110	283	0000	0000	067	1067	52490000	Reimb For Moving Expenses	11,348	13,000	13,000
110	283	0000	0000	067	1067	52820000	MPSER-District Paid	114,203	121,960	127,846
110	283	0000	0000	067	1067	52823000	MPSER-UAAL	58,002	65,019	68,157
110	283	0000	0000	067	1067	52830000	FICA-District Paid	28,971	33,050	34,645
110	283	0000	0000	067	1067	52840000	Workmans Compensation	2,896	0	-
110	283	0000	0000	067	1067	52850000	Unemployment Compensation	1,232	0	-
110	283	0000	0000	068	1068	51940000	CS-PD Stipend	0	8,000	8,000
110	283	0000	0000	068	1068	52820000	MPSER-District Paid	0	2,258	2,258
110	283	0000	0000	068	1068	52823000	MPSER-UAAL	0	1,204	1,204
110	283	0000	0000	068	1068	52830000	FICA-District Paid	0	612	612
110	283	0000	0000	068	1068	52840000	Workmans Compensation	0	0	-
110	283	0000	0000	068	1068	52850000	Unemployment Compensation	0	0	-
							Total Staff / Personnel Services	**729,572**	**831,716**	**870,924**
110	284	0000	0000	001	0048	53410000	Telephone	0	3,000	-
110	284	0000	0000	001	0048	53490000	Other Misc Communication	189	7,100	-
110	284	0000	0000	010	0048	53410000	Telephone	1,030	2,400	-
110	284	0000	0000	010	0048	53490000	Other Misc Communication	0	7,100	500
110	284	0000	0000	012	0048	53410000	Telephone	0	2,400	-
110	284	0000	0000	012	0048	53490000	Other Misc Communication	0	7,000	1,000
110	284	0000	0000	019	0048	53410000	Telephone	0	2,400	-
110	284	0000	0000	019	0048	53490000	Other Misc Communication	0	7,000	-
110	284	0000	0000	020	0048	53410000	Telephone	258	2,400	-
110	284	0000	0000	020	0048	53490000	Other Misc Communication	0	7,000	-
110	284	0000	0000	029	0048	53410000	Telephone	0	2,400	-
110	284	0000	0000	029	0048	53490000	Other Misc Communication	0	7,000	1,000
110	284	0000	0000	030	0048	53410000	Telephone	0	2,400	-
110	284	0000	0000	048	0048	53190000	Contract Service/Service Repairs	22,175	95,000	65,000
110	284	0000	0000	048	0048	53410000	Telephone	56,557	41,800	64,500
110	284	0000	0000	048	0048	53430000	Mail/Postage	35,441	25,000	25,000
110	284	0000	0000	048	0048	53450000	Copyright Fees/Software Licens	18,299	103,100	-
110	284	0000	0000	048	0048	53490000	Other Misc Communication	41,797	50,740	51,500
110	284	0000	0000	048	0048	53610000	Printing & Binding	0	1,000	1,000
110	284	0000	0000	048	0048	54120000	Equipment Repair/Maint	1,001	20,000	20,000
110	284	0000	0000	048	0048	54140000	Software Maintenance Agreement	86,052	158,764	229,452
110	284	0000	0000	048	0048	54190000	Other Repairs and Maintenance	4,586	2,500	2,500
110	284	0000	0000	048	0048	54220000	Equipment Rentals	0	5,000	5,000
110	284	0000	0000	048	0048	54270000	Repairs WAN	2,190	52,000	92,000
110	284	0000	0000	048	0048	54272000	Repairs/Maint Chromebooks	37,063	50,000	80,000
110	284	0000	0000	048	0048	55910000	Office Supplies	1,815	7,000	7,000
110	284	0000	0000	048	0048	55990000	Miscellaneous Supplies & Matl	33,966	40,000	40,000
110	284	0000	0000	048	0048	55991000	Miscellaneous Supplies	0	0	-

Fund xxx	Func xxx	Prog xxxx	Grant xxxx	Loc xxx	Resp xxxx	Object xxxxxxxx	Line Item Description	2020-21 Actual	2021-22 Amendment #1	2022-23 Proposed Budget
110	284	0000	0000	048	0048	56410000	New Equip/Furniture-Depr	0	0	-
110	284	0000	0000	048	0048	58220000	Payments to ISD (IGA, Illuminate, Software)	705,032	768,800	768,800
110	284	0000	0000	049	0048	53410000	Telephone	0	2,400	-
110	284	0000	0000	049	0048	53490000	Other Misc Communication	0	7,100	-
110	284	0000	0000	054	0048	53410000	Telephone	0	2,400	-
110	284	0000	0000	054	0048	53490000	Other Misc Communication	0	7,100	-
110	284	0000	0000	065	0048	53410000	Telephone	0	18,000	-
110	284	0000	0000	065	0048	53490000	Other Misc Communication	1,800	45,000	-
110	284	0000	0000	065	0048	55910000	Office Supplies	0	0	-
110	284	0000	0000	065	1067	51510000	SAL Technology Technician	53,728	62,516	62,516
110	284	0000	0000	065	1067	52130000	Group Health and Accident	14,877	17,015	17,128
110	284	0000	0000	065	1067	52820000	MPSER-District Paid	15,074	17,648	17,648
110	284	0000	0000	065	1067	52823000	MPSER-UAAL	7,553	9,409	9,409
110	284	0000	0000	065	1067	52830000	FICA-District Paid	3,283	4,782	4,782
110	284	0000	0000	065	1067	52840000	Workmans Compensation	377	0	-
110	284	0000	0000	065	1067	52850000	Unemployment Compensation	160	0	-
110	284	0000	0000	066	0048	56420000	New Equip/Furniture-Non Depr	0	0	-
110	284	0000	0000	071	0048	53410000	Telephone	0	4,000	-
110	284	0000	0000	071	0048	53490000	Other Misc Communication	4,000	7,100	-
110	284	0000	0000	071	0048	56420000	New Equip/Furniture-Non Depr	0	0	-
110	284	0000	0000	095	0048	53410000	Telephone	0	3,500	-
110	284	0000	0000	095	0048	53490000	Other Misc Communication	0	7,000	-
							Total Data Processing	**1,148,303**	**1,695,275**	**1,565,735**
110	285	0000	0000	088	0048	53450000	Copyright Fees/Software Licens	0	0	-
110	285	0000	0000	088	0088	53190000	Contract Service/Trans EDK	0	0	-
110	285	0000	0000	088	0088	53220000	Empl Reim (Conference)	0	0	-
110	285	0000	0000	088	0088	53610000	Printing & Binding	9,236	10,000	10,000
110	285	0000	0000	088	0088	55910000	Office Supplies	1,987	800	800
110	285	0000	0000	088	0088	55915000	Supt Office Maint/Oper	135	300	300
110	285	0000	0000	088	0088	55990000	Miscellaneous Supplies & Matl	1,403	2,000	2,000
110	285	0000	0000	088	0093	54121000	Building Alarm Repair	0	1,000	1,000
110	285	0000	0000	088	1067	51170000	SAL Supervisor	60,720	68,712	71,502
110	285	0000	0000	088	1067	51620000	SAL Secretarial	139,821	151,783	157,945
110	285	0000	0000	088	1067	51760000	Termination Pay (Severance)	0	0	-
110	285	0000	0000	088	1067	51880000	SAL Temp-Clerical Support	12,300	12,000	12,000
110	285	0000	0000	088	1067	52130000	Group Health and Accident	33,088	42,787	43,857
110	285	0000	0000	088	1067	52820000	MPSER-District Paid	56,482	65,633	68,161
110	285	0000	0000	088	1067	52823000	MPSER-UAAL	28,263	34,990	36,338
110	285	0000	0000	088	1067	52830000	FICA-District Paid	14,821	17,786	18,471
110	285	0000	0000	088	1067	52840000	Workmans Compensation	1,482	3,487	3,622
110	285	0000	0000	088	1067	52850000	Unemployment Compensation	624	1,162	1,207
							Total Pupil Accounting	**360,362**	**412,440**	**427,202**
110	331	0000	0000	030	0044	55990000	Miscellaneous Supplies & Matl	441	1,500	1,000
							Total Community Services	**441**	**1,500**	**1,000**
110	452	0000	0000	071	0066	56310000	Non-Bldg Improvements-Depr	0	0	-
							Total Site & Building Improvements	**0**	**0**	**-**
110	456	0000	0000	048	0048	56410000	New Equip/Furniture-Depr	16,444	50,000	50,000
110	456	0000	0000	093	0066	56410000	New Equip/Furniture-Depr	17,800	0	-
110	456	0000	0000	093	0066	56420000	New Equip/Furniture-Non Depr	0	0	-
110	456	0000	0000	093	0093	56242000	A/E Consulting Fees	0	0	-
							Total Capital Improvements	**34,244**	**50,000**	**50,000**
110	511	0000	0000	066	0066	57120000	Principal on Long Term Debt - TAN	15,500,000	15,000,000	11,000,000
110	511	0000	0000	066	0066	57125000	Principal on Long Term Debt - Other	0	0	-
110	511	0000	0000	066	0066	57150000	Capital Lease Redemption	39,710	40,000	-
110	511	0000	0000	066	0066	57210000	Interest Notes and Loans	0	0	-
110	511	0000	0000	066	0066	57280000	Interest on Long Term Loans - TAN	0	90,000	-
110	511	0000	0000	066	0066	57290000	Interest on Long Term Loans - TAN	138,006	0	75,000
110	511	0000	0000	066	0066	57910000	Miscellaneous Expenditures	3,889	0	-
							Total Long Term Debt Service	**15,681,605**	**15,130,000**	**11,075,000**
110	512	0000	0000	066	0066	57320000	Bond Escrow Payments	0	0	-

Fund xxx	Func xxx	Prog xxxx	Grant xxxx	Loc xxx	Resp xxxx	Object xxxxxxxx	Line Item Description	2020-21 Actual	2021-22 Amendment #1	2022-23 Proposed Budget
							Total Long Term Escrow Payments	**0**	**0**	-
110	617	0000	0000	094	0066	58110000	Fund Modification (Transfer to Debt Fund)	3,700,000	3,100,000	1,855,000
110	613	0000	0000	094	0066	58110000	Fund Modification (Fund 120 Cost Shift)	**0**	**0**	-
							Fund Modification (MESSA Levy)		250,000	-
110	615	0000	0000	094	0066	58110000	Fund Modification (Transfer to Athletics)	323,187	384,596	497,779
							Total Fund Modification	**4,023,187**	**3,734,596**	**2,352,779**
							TOTAL EXPENDITURES	**43,052,554**	**52,700,941**	**51,566,016**

BY GRANT NAME

Row Labels	Sum of Total
120	**35,465,882.00**
FEDERAL	**29,352,536.00**
4352 - ESSER III	18,989,627.00
6013 - Title I, Part A	7,035,048.00
6843 - Title III, Part A - English Learners	105,915.00
7443 - ROTC	50,511.00
7533 - Title IV, Part A - Student Support and Academic Enrichment	375,912.00
7632 - Michigan Comprehensive Literacy State Development Project(MiCLSD)	608,000.00
7643 - Title II, Part A - Supporting Effective Instruction	1,273,619.00
7760 - 21st Century Community Learning Centers	450,000.00
7761 - 21st Century Community Learning Centers	450,000.00
8013 - IDEA Flowthrough	13,904.00
STATE	**5,433,060.00**
2132 - Section 21h - Partnership	25,000.00
2138 - Section 21h - Partnership	66,924.00
2232 - Section 61d - CTE High Quality Degrees/Credentials	52,878.00
3063 - Section 31a - At Risk	2,275,709.00
3073 - Section 41 - Bilingual	339,700.00
3140 - Section 35a9 - Summer School Reading Program	31,301.00
3270 - Marshall Plan for Talent	67,233.00
3312 - Section 107 - Adult Education	9,385.00
3313 - Section 107 - Adult Education	63,367.00
3403 - Section 32d - GSRP	2,385,203.00
3443 - Section 61a1 - Added Cost (CTE)	10,915.00
3660 - Section 35a5 - Additional Instructional Time	34,475.00
3661 - Section 35a5 - Additional Instructional Time	70,970.00
LOCAL	**680,286.00**
9128 - Ballmer Career Pathways	139,693.00
9134 - United Way Community Schools	400,000.00
9135 - Pontiac Founders Collaborative - CS	43,542.00
9233 - K-12 Readiness Allocation	97,051.00
130	**2,050,086.00**
FEDERAL	**2,050,086.00**
4362 - ESSER III - IDEA Flowthrough	303,150.00
4372 - ESSER III - IDEA PreSchool	29,645.00
8012 - IDEA Flowthrough	359,395.00
8013 - IDEA Flowthrough	1,307,624.00
8053 - IDEA PreSchool	50,272.00
Grand Total	**37,515,968.00**

BY FUNCTION CODE

Row Labels	Sum of Total
120	**35,465,882.00**
111 - Elementary Education	1,973,036.00
112 - Middle School	372,181.00
113 - High School	340,283.00
118 - Pre-School	2,424,783.00
119 - Summer School	1,172,527.00
125 - Compensatory Education	7,788,553.00
127 - Vocational Education	469,034.00
131 - Adult/Continuing Education - Basic	39,560.00
132 - Adult/Continuing Education - Secondary	24,359.00
135 - Occupational Training	44,000.00
211 - Truancy/Absenteeism Services	195,700.00
212 - Guidance Services	206,970.00
216 - Social Work Services	2,548,582.00
221 - Improvement of Instruction	1,525,370.00
225 - Computer Assisted Instruction	51,678.00
226 - Supervision and Direction of Instructional Staff	1,199,984.00
227 - Academic Student Assessment	48,286.00
257 - Internal Services	3,000.00
266 - Building Security Services	1,382,114.00
271 - Pupil Transportation	1,117,414.00
281 - Planning, Research, Development, and Evaluation	42,900.00
282 - Communication Services	503.00
283 - Staff/Personnel Services	3,413,725.00
285 - Pupil Accounting	7,282.00
311 - Community Services Direction	11,000.00
331 - Community Activities	780,706.00
361 - Welfare Activities	2,000.00
371 - Non-Public School Pupils	430,352.00
452 - Site Improvement Services	6,000,000.00
459 - Other Facilities Acquisition and Construction Services	1,850,000.00
130	**2,050,086.00**
122 - Special Education - Instructional	109,186.00
214 - Psychological Services	5,000.00
215 - Speech Pathology and Audiology Services	718,508.00
216 - Social Work Services	334,369.00
218 - Teacher Consultant	342,202.00
219 - Other Pupil Support Services	82,199.00
221 - Improvement of Instruction	19,720.00
226 - Supervision and Direction of Instructional Staff	381,029.00
281 - Planning, Research, Development, and Evaluation	37,173.00
283 - Staff/Personnel Services	20,700.00
(blank)	
(blank)	
Grand Total	**37,515,968.00**

BY LOCATION

Row Labels	Sum of Total	
120	**35,465,882.00**	**Location**
001	1,114,054.00	Alcott
002	77,472.00	ITA K
003	69,939.00	ILA
010	2,845,088.00	Frost/PEACE
012	1,558,952.50	Herrington
019	1,250,189.00	Owen
020	1,189,627.00	Rogers
029	1,272,451.00	Whitman
045	19,808,699.00	Grants
049	88,461.00	ITA PMS
050	93,400.00	Kennedy
054	2,193,130.00	PMS
057	169,052.00	ITA HS
071	3,241,491.50	PHS
072	114,491.00	HS Alt Ed
073	113,841.00	Adult Ed
089	265,544.00	Homeless
130	**2,050,086.00**	
010	79,917.00	
045	1,970,169.00	
Grand Total	**37,515,968.00**	

BY OBJECT

Row Labels	Sum of Total	
120	**35,545,799.00**	**Object**
51*	12,153,111.00	Salaries
52*	8,388,752.00	Benefits
53*/54*	4,090,040.00	Purchased Services
55*	1,421,435.00	Supplies
56*	9,183,506.00	Capital
57*/58*	308,955.00	Other
130	**1,970,169.00**	
51*	759,968.00	Salaries
52*	458,773.00	Benefits
53*/54*	726,628.00	Purchased Services
55*	24,800.00	Supplies
56*	-	Capital
57*/58*	-	Other
Grand Total	**37,515,968.00**	

School District of the City of Pontiac

General Fund: Sub Fund 120 Grant Budget Summary by Function

FY 2022-23 Proposed Budget

	2020-21 Budget	2021-22 Amendment #1	2022-23 Proposed Budget	Variance
REVENUE				
Local	$ 1,460,000	$ 1,176,053	$ 680,286	$ (495,767)
State	5,957,442	6,157,629	5,433,060	(724,569)
Federal	15,198,042	28,332,670	29,352,536	1,019,866
County & Interdistrict				
Other Financing Sources	-	-	-	-
TOTAL REVENUE	$ 22,615,484	$ 35,666,352	$ 35,465,882	$ (200,470)
EXPENDITURES				
Instructional Services				
Basic Programs	$ 10,553,580	$ 7,338,198	$ 6,282,810	
Added Needs	4,981,039	7,104,793	8,257,587	1,152,794
Adult & Continuing Education	63,637	159,322	107,919	(51,403)
Supporting Services				
Pupil Services	$ 1,567,748	$ 2,136,137	$ 2,951,252	815,115
Instructional Staff Support Services	702,161	1,875,149	2,825,318	950,169
General Administration	-	-	-	
School Administration	1,406,315	-	-	-
Business Support	2,277	5,000	3,000	(2,000)
Operations/Maintenance & Security	1,133,017	990,630	1,382,114	391,484
Transportation	62,440	1,081,773	1,117,414	35,641
Central Support	1,431,826	96,226	3,464,410	3,368,184
Other	-	-	-	
Community Services	$ 333,304	$ 548,932	$ 1,224,058	675,126
Capital / Building Improvements	$ -	$ 12,012,500	$ 7,850,000	(4,162,500)
Prior Period Adjustments	$ -	$ -	$ -	
Other Financing	$ -	$ -	$ -	
Fund Modifications	$ 499,966	$ 747,692	$ -	(747,692)
TOTAL EXPENDITURES	$ 22,737,310	$ 34,096,352	$ 35,465,882	$ 1,369,530

School District of the City of Pontiac
General Fund - Grant Fund 120

Fund xxx FUND	Func xxx FC	Prog xxxx PROG	Grant xxxx GRANT	Loc xxx LOC	Resp xxxx RESP	Object xxxxxxxx OBJ	2022-23 Proposed Budget Total
120	125	0000	6013	001	0045	53450000	16,190
120	125	0000	6013	012	0045	53450000	16,779
120	125	0000	6013	019	0045	53450000	16,190
120	125	0000	6013	020	0045	53450000	16,190
120	125	0000	6013	029	0045	53450000	16,190
120	125	0000	6013	054	0045	53450000	16,779
120	125	0000	6013	071	0045	53450000	17,168
120	125	0000	6013	001	0045	51240000	136,000
120	125	0000	6013	001	0045	52130000	37,243
120	125	0000	6013	001	0045	52820000	69,265
120	125	0000	6013	001	0045	53110000	15,600
120	125	0000	6013	001	0045	51240000	31,000
120	125	0000	6013	001	0045	52130000	7,759
120	125	0000	6013	001	0045	52820000	15,789
120	125	0000	6013	001	0045	53110000	3,250
120	125	0000	6013	001	0045	53111000	205,531
120	125	0000	6013	012	0045	51240000	170,000
120	125	0000	6013	012	0045	52130000	46,554
120	125	0000	6013	012	0045	52820000	86,581
120	125	0000	6013	012	0045	53110000	19,500
120	125	0000	6013	012	0045	51240000	93,000
120	125	0000	6013	012	0045	52130000	23,277
120	125	0000	6013	012	0045	52820000	47,365
120	125	0000	6013	012	0045	53110000	9,750
120	125	0000	6013	012	0045	53111000	205,531
120	125	0000	6013	019	0045	51240000	136,000
120	125	0000	6013	019	0045	52130000	37,243
120	125	0000	6013	019	0045	52820000	69,265
120	125	0000	6013	019	0045	53110000	15,600
120	125	0000	6013	019	0045	51240000	62,000
120	125	0000	6013	019	0045	52130000	15,518
120	125	0000	6013	019	0045	52820000	31,577
120	125	0000	6013	019	0045	53110000	6,500
120	125	0000	6013	019	0045	53111000	205,531
120	125	0000	6013	029	0045	51240000	187,000
120	125	0000	6013	029	0045	52130000	51,209
120	125	0000	6013	029	0045	52820000	95,240
120	125	0000	6013	029	0045	53110000	21,450
120	125	0000	6013	029	0045	51240000	62,000
120	125	0000	6013	029	0045	52130000	15,518
120	125	0000	6013	029	0045	52820000	31,577

Fund xxx	Func xxx	Prog xxxx	Grant xxxx	Loc xxx	Resp xxxx	Object xxxxxxxx	2022-23 Proposed Budget
120	125	0000	6013	029	0045	53110000	6,500
120	125	0000	6013	029	0045	53111000	205,531
120	125	0000	6013	020	0045	51240000	187,000
120	125	0000	6013	020	0045	52130000	51,209
120	125	0000	6013	020	0045	52820000	95,240
120	125	0000	6013	020	0045	53110000	21,450
120	125	0000	6013	020	0045	51240000	62,000
120	125	0000	6013	020	0045	52130000	15,518
120	125	0000	6013	020	0045	52820000	31,577
120	125	0000	6013	020	0045	53110000	6,500
120	125	0000	6013	020	0045	53111000	205,531
120	125	0000	6013	054	0045	51240000	209,000
120	125	0000	6013	054	0045	52130000	41,278
120	125	0000	6013	054	0045	52820000	106,444
120	125	0000	6013	054	0045	53110000	17,290
120	125	0000	6013	054	0045	51240000	244,000
120	125	0000	6013	054	0045	52130000	62,072
120	125	0000	6013	054	0045	52820000	124,270
120	125	0000	6013	054	0045	53110000	26,000
120	125	0000	6013	071	0045	51240000	244,000
120	125	0000	6013	071	0045	52130000	62,072
120	125	0000	6013	071	0045	52820000	124,270
120	125	0000	6013	071	0045	53110000	26,000
120	125	0000	6013	071	0045	51240000	122,000
120	125	0000	6013	071	0045	52130000	31,036
120	125	0000	6013	071	0045	52820000	62,135
120	125	0000	6013	071	0045	53110000	13,000
120	212	0000	6013	071	0045	51632000	29,025
120	212	0000	6013	071	0045	52130000	16,189
120	212	0000	6013	071	0045	52820000	14,783
120	212	0000	6013	071	0045	51220000	57,000
120	212	0000	6013	071	0045	52130000	17,440
120	212	0000	6013	071	0045	52820000	29,031
120	216	0000	6013	001	0045	51441000	43,000
120	216	0000	6013	001	0045	52130000	17,440
120	216	0000	6013	001	0045	52820000	21,900
120	216	0000	6013	001	0045	55990000	3,500
120	216	0000	6013	012	0045	51441000	86,000
120	216	0000	6013	012	0045	52130000	34,880
120	216	0000	6013	012	0045	52820000	43,800
120	216	0000	6013	012	0045	55990000	3,500
120	216	0000	6013	019	0045	51441000	86,000
120	216	0000	6013	019	0045	52130000	34,880
120	216	0000	6013	019	0045	52820000	43,800
120	216	0000	6013	019	0045	55990000	3,500

Fund xxx	Func xxx	Prog xxxx	Grant xxxx	Loc xxx	Resp xxxx	Object xxxxxxxx	2022-23 Proposed Budget
120	216	0000	6013	020	0045	51441000	43,000
120	216	0000	6013	020	0045	52130000	17,440
120	216	0000	6013	020	0045	52820000	21,900
120	216	0000	6013	020	0045	55990000	3,500
120	216	0000	6013	029	0045	51441000	86,000
120	216	0000	6013	029	0045	52130000	34,880
120	216	0000	6013	029	0045	52820000	43,800
120	216	0000	6013	029	0045	55990000	3,500
120	216	0000	6013	054	0045	51441000	86,000
120	216	0000	6013	054	0045	52130000	34,880
120	216	0000	6013	054	0045	52820000	43,800
120	216	0000	6013	054	0045	55990000	3,500
120	216	0000	6013	071	0045	51441000	86,000
120	216	0000	6013	071	0045	52130000	34,880
120	216	0000	6013	071	0045	52820000	43,800
120	216	0000	6013	071	0045	55990000	3,526
120	216	0000	6013	001	0045	51440000	61,000
120	216	0000	6013	001	0045	52130000	17,440
120	216	0000	6013	001	0045	52820000	31,068
120	216	0000	6013	012	0045	51440000	61,000
120	216	0000	6013	012	0045	52130000	17,440
120	216	0000	6013	012	0045	52820000	31,068
120	216	0000	6013	019	0045	51440000	61,000
120	216	0000	6013	019	0045	52130000	17,440
120	216	0000	6013	019	0045	52820000	31,068
120	216	0000	6013	020	0045	51440000	61,000
120	216	0000	6013	020	0045	52130000	17,440
120	216	0000	6013	020	0045	52820000	31,068
120	216	0000	6013	029	0045	51440000	61,000
120	216	0000	6013	029	0045	52130000	17,440
120	216	0000	6013	029	0045	52820000	31,068
120	216	0000	6013	054	0045	51440000	61,000
120	216	0000	6013	054	0045	52130000	17,440
120	216	0000	6013	054	0045	52820000	31,068
120	216	0000	6013	071	0045	51440000	122,000
120	216	0000	6013	071	0045	52130000	34,880
120	216	0000	6013	071	0045	52820000	62,135
120	221	0000	6013	001	0045	51940000	10,500
120	221	0000	6013	001	0045	52820000	5,348
120	221	0000	6013	012	0045	51940000	10,500
120	221	0000	6013	012	0045	52820000	5,348
120	221	0000	6013	019	0045	51940000	10,500
120	221	0000	6013	019	0045	52820000	5,348
120	221	0000	6013	020	0045	51940000	10,500
120	221	0000	6013	020	0045	52820000	5,348

Fund xxx	Func xxx	Prog xxxx	Grant xxxx	Loc xxx	Resp xxxx	Object xxxxxxxx	2022-23 Proposed Budget
120	221	0000	6013	029	0045	51940000	10,500
120	221	0000	6013	029	0045	52820000	5,348
120	221	0000	6013	054	0045	51940000	10,500
120	221	0000	6013	054	0045	52820000	5,348
120	221	0000	6013	071	0045	51940000	10,500
120	221	0000	6013	071	0045	52820000	5,348
120	227	0000	6013	001	0045	53450000	4,926
120	227	0000	6013	012	0045	53450000	7,291
120	227	0000	6013	019	0045	53450000	4,926
120	227	0000	6013	020	0045	53450000	4,926
120	227	0000	6013	029	0045	53450000	4,926
120	227	0000	6013	054	0045	53450000	7,291
120	331	0000	6013	001	0045	51920000	2,500
120	331	0000	6013	001	0045	52820000	1,274
120	331	0000	6013	001	0045	51962000	216
120	331	0000	6013	001	0045	52820000	111
120	331	0000	6013	001	0045	55990000	2,463
120	331	0000	6013	012	0045	51920000	2,500
120	331	0000	6013	012	0045	52820000	1,274
120	331	0000	6013	012	0045	51962000	216
120	331	0000	6013	012	0045	52820000	111
120	331	0000	6013	012	0045	55990000	2,463
120	331	0000	6013	019	0045	51920000	2,500
120	331	0000	6013	019	0045	52820000	1,274
120	331	0000	6013	019	0045	51962000	216
120	331	0000	6013	019	0045	52820000	111
120	331	0000	6013	019	0045	55990000	2,463
120	331	0000	6013	020	0045	51920000	2,500
120	331	0000	6013	020	0045	52820000	1,274
120	331	0000	6013	020	0045	51962000	216
120	331	0000	6013	020	0045	52820000	111
120	331	0000	6013	020	0045	55990000	2,463
120	331	0000	6013	029	0045	51920000	2,500
120	331	0000	6013	029	0045	52820000	1,274
120	331	0000	6013	029	0045	51962000	216
120	331	0000	6013	029	0045	52820000	111
120	331	0000	6013	029	0045	55990000	2,464
120	331	0000	6013	054	0045	51920000	2,500
120	331	0000	6013	054	0045	52820000	1,274
120	331	0000	6013	054	0045	51962000	216
120	331	0000	6013	054	0045	52820000	111
120	331	0000	6013	054	0045	55990000	2,463
120	331	0000	6013	071	0045	51920000	2,500
120	331	0000	6013	071	0045	52820000	1,274
120	331	0000	6013	071	0045	51962000	216

Fund xxx	Func xxx	Prog xxxx	Grant xxxx	Loc xxx	Resp xxxx	Object xxxxxxxx	2022-23 Proposed Budget
120	331	0000	6013	071	0045	52820000	111
120	331	0000	6013	071	0045	55990000	2,463
120	331	0000	6013	045	0045	55990000	5,108
120	361	0000	6013	045	0045	55990000	2,000
120	283	0000	7643	045	0045	51790000	250,000
120	283	0000	7643	045	0045	52850000	37,625
120	283	0000	7643	045	0045	51250000	22,200
120	283	0000	7643	045	0045	52130000	1,992
120	283	0000	7643	045	0045	52820000	11,307
120	283	0000	7643	045	0045	51250000	24,500
120	283	0000	7643	045	0045	52130000	1,994
120	283	0000	7643	045	0045	52820000	12,478
120	221	0000	7643	045	0045	51940000	8,400
120	221	0000	7643	045	0045	52820000	4,279
120	221	0000	7643	045	0045	53220000	8,456
120	221	0000	7643	045	0045	53220000	39,144
120	283	0000	7643	045	0045	53220000	21,429
120	283	0000	7643	045	0045	53220000	4,228
120	283	0000	7643	045	0045	53220000	39,144
120	221	0000	7643	045	0045	53120000	458,055
120	221	0000	7643	045	0045	53210000	3,312
120	371	0000	7643	045	0045	53221000	25,000
120	371	0000	7643	045	0045	53221000	60,244
120	371	0000	7643	045	0045	53222000	75,000
120	371	0000	7643	045	0045	53222000	86,746
120	371	0000	7643	045	0045	53223000	15,000
120	371	0000	7643	045	0045	53223000	24,589
120	371	0000	7643	045	0045	53224000	15,000
120	371	0000	7643	045	0045	53224000	23,497
120	125	0000	6843	049	0045	51632000	10,724
120	125	0000	6843	049	0045	52820000	5,462
120	125	0000	6843	054	0045	51632000	42,895
120	125	0000	6843	054	0045	52820000	21,986
120	125	0000	6843	045	0045	55110000	24,848
120	113	0000	7533	071	0045	51240000	31,250
120	113	0000	7533	071	0045	52130000	3,405
120	113	0000	7533	071	0045	52820000	15,916
120	113	0000	7533	071	0045	53110000	1,050
120	216	0000	7533	002	0045	51440000	40,260
120	216	0000	7533	002	0045	52130000	11,510
120	216	0000	7533	002	0045	52820000	20,505
120	216	0000	7533	049	0045	51440000	40,260
120	216	0000	7533	049	0045	52130000	11,510
120	216	0000	7533	049	0045	52820000	20,505
120	216	0000	7533	057	0045	51440000	41,480

Fund xxx	Func xxx	Prog xxxx	Grant xxxx	Loc xxx	Resp xxxx	Object xxxxxxxx	2022-23 Proposed Budget
120	216	0000	7533	057	0045	52130000	11,859
120	216	0000	7533	057	0045	52820000	21,126
120	371	0000	7533	045	0045	53221000	32,512
120	371	0000	7533	045	0045	53222000	46,814
120	371	0000	7533	045	0045	53223000	13,270
120	371	0000	7533	045	0045	53224000	12,680
120	125	0000	4352	054	0045	51240000	92,000
120	125	0000	4352	054	0045	52130000	24,692
120	125	0000	4352	054	0045	52820000	47,068
120	125	0000	4352	071	0045	51240000	92,000
120	125	0000	4352	071	0045	52130000	24,692
120	125	0000	4352	071	0045	52820000	47,068
120	118	0000	4352	010	0045	51240000	230,000
120	118	0000	4352	010	0045	52130000	61,730
120	118	0000	4352	010	0045	52820000	117,668
120	221	0000	4352	045	0045	51920000	72,500
120	221	0000	4352	045	0045	52130000	12,346
120	221	0000	4352	045	0045	52820000	37,093
120	111	0000	4352	045	0045	51870000	157,500
120	111	0000	4352	045	0045	52130000	43,075
120	111	0000	4352	045	0045	52820000	80,579
120	112	0000	4352	054	0045	51870000	90,000
120	112	0000	4352	054	0045	52130000	24,614
120	112	0000	4352	054	0045	52820000	46,044
120	113	0000	4352	071	0045	51870000	90,000
120	113	0000	4352	071	0045	52130000	24,614
120	113	0000	4352	071	0045	52820000	46,044
120	211	0000	4352	054	0045	51680000	24,502
120	211	0000	4352	054	0045	52130000	3,077
120	211	0000	4352	054	0045	52820000	12,538
120	211	0000	4352	045	0045	51680000	49,003
120	211	0000	4352	045	0045	52130000	6,154
120	211	0000	4352	045	0045	52820000	25,073
120	211	0000	4352	071	0045	51680000	24,502
120	211	0000	4352	071	0045	52130000	3,077
120	211	0000	4352	071	0045	52820000	12,538
120	266	0000	4352	045	0045	51660000	271,728
120	266	0000	4352	045	0045	52130000	55,382
120	266	0000	4352	045	0045	52820000	139,019
120	331	0000	4352	045	0045	51680000	63,280
120	331	0000	4352	045	0045	52130000	6,154
120	331	0000	4352	045	0045	52820000	32,375
120	331	0000	4352	045	0045	51680000	63,280
120	331	0000	4352	045	0045	52130000	6,154
120	331	0000	4352	045	0045	52820000	32,375

Fund xxx	Func xxx	Prog xxxx	Grant xxxx	Loc xxx	Resp xxxx	Object xxxxxxxx	2022-23 Proposed Budget
120	226	0000	4352	045	0045	51680000	197,760
120	226	0000	4352	045	0045	52130000	12,307
120	226	0000	4352	045	0045	52820000	101,176
120	125	0000	4352	045	0045	55990000	600,000
120	125	0000	4352	045	0045	55990000	36,000
120	225	0000	4352	045	0045	53450000	27,078
120	111	0000	4352	045	0045	56410000	1,031,360
120	111	0000	4352	045	0045	56410000	201,300
120	113	0000	4352	071	0045	56410000	52,726
120	113	0000	4352	071	0045	56410000	23,520
120	225	0000	4352	045	0045	56410000	24,600
120	125	0000	4352	045	0045	55990000	54,265
120	111	0000	4352	045	0045	53450000	6,024
120	112	0000	4352	054	0045	53450000	6,024
120	113	0000	4352	071	0045	53450000	6,000
120	221	0000	4352	045	0045	58220000	115,664
120	221	0000	4352	045	0045	58220000	190,291
120	281	0000	4352	045	0045	53450000	30,000
120	119	0000	4352	045	0045	51920000	100,050
120	119	0000	4352	045	0045	52820000	51,188
120	119	0000	4352	045	0045	51920000	53,360
120	119	0000	4352	045	0045	52820000	27,302
120	119	0000	4352	045	0045	51920000	112,056
120	119	0000	4352	045	0045	52820000	57,331
120	119	0000	4352	045	0045	51960000	27,608
120	119	0000	4352	045	0045	52820000	14,127
120	119	0000	4352	045	0045	51920000	66,033
120	119	0000	4352	045	0045	52820000	33,786
120	119	0000	4352	045	0045	51960000	37,961
120	119	0000	4352	045	0045	52820000	19,424
120	119	0000	4352	045	0045	51960000	14,500
120	119	0000	4352	045	0045	52820000	7,420
120	119	0000	4352	045	0045	51960000	25,375
120	119	0000	4352	045	0045	52820000	12,984
120	119	0000	4352	045	0045	51960000	53,760
120	119	0000	4352	045	0045	52820000	27,506
120	119	0000	4352	045	0045	51960000	46,800
120	119	0000	4352	045	0045	52820000	23,945
120	226	0000	4352	045	0045	51960000	6,720
120	226	0000	4352	045	0045	52820000	3,442
120	119	0000	4352	045	0045	55990000	100,000
120	119	0000	4352	045	0045	55990000	55,000
120	125	0000	4352	045	0045	51920000	426,586
120	125	0000	4352	045	0045	52820000	218,244
120	131	0000	4352	073	0045	51920000	5,796

Fund xxx	Func xxx	Prog xxxx	Grant xxxx	Loc xxx	Resp xxxx	Object xxxxxxxx	2022-23 Proposed Budget
120	131	0000	4352	073	0045	52820000	2,967
120	131	0000	4352	073	0045	51960000	2,856
120	131	0000	4352	073	0045	52820000	1,462
120	132	0000	4352	073	0045	51920000	5,796
120	132	0000	4352	073	0045	52820000	2,967
120	212	0000	4352	071	0045	51920000	9,338
120	212	0000	4352	071	0045	52820000	4,780
120	216	0000	4352	045	0045	51441000	87,544
120	216	0000	4352	045	0045	52130000	43,114
120	216	0000	4352	045	0045	52820000	44,790
120	216	0000	4352	045	0045	51440000	117,500
120	216	0000	4352	045	0045	52130000	43,114
120	216	0000	4352	045	0045	52820000	60,115
120	216	0000	4352	020	0045	51960000	6,525
120	216	0000	4352	020	0045	52820000	3,340
120	216	0000	4352	071	0045	51960000	9,135
120	216	0000	4352	071	0045	52820000	4,675
120	216	0000	4352	020	0045	51960000	5,800
120	216	0000	4352	020	0045	52820000	2,969
120	216	0000	4352	071	0045	51960000	8,120
120	216	0000	4352	071	0045	52820000	4,157
120	226	0000	4352	045	0045	51910000	138,240
120	226	0000	4352	045	0045	52820000	70,726
120	226	0000	4352	045	0045	51980000	69,120
120	226	0000	4352	045	0045	52820000	35,364
120	226	0000	4352	020	0045	51910000	11,310
120	226	0000	4352	020	0045	52820000	5,789
120	226	0000	4352	054	0045	51910000	11,310
120	226	0000	4352	054	0045	52820000	5,789
120	226	0000	4352	020	0045	51980000	6,960
120	226	0000	4352	020	0045	52820000	3,562
120	226	0000	4352	054	0045	51980000	6,960
120	226	0000	4352	054	0045	52820000	3,562
120	226	0000	4352	071	0045	51910000	15,080
120	226	0000	4352	071	0045	52820000	7,718
120	226	0000	4352	071	0045	51980000	9,280
120	226	0000	4352	071	0045	52820000	4,749
120	226	0000	4352	073	0045	51960000	3,360
120	226	0000	4352	073	0045	52820000	1,722
120	226	0000	4352	073	0045	51910000	9,360
120	226	0000	4352	073	0045	52820000	4,803
120	452	0000	4352	045	0045	56220000	6,000,000
120	459	0000	4352	045	0045	56410000	1,850,000
120	266	0000	4352	045	0045	51960000	45,056
120	266	0000	4352	045	0045	52820000	23,053

Fund xxx	Func xxx	Prog xxxx	Grant xxxx	Loc xxx	Resp xxxx	Object xxxxxxxx	2022-23 Proposed Budget
120	266	0000	4352	045	0045	51960000	12,876
120	266	0000	4352	045	0045	52820000	6,591
120	266	0000	4352	045	0045	51960000	60,088
120	266	0000	4352	045	0045	52820000	30,743
120	271	0000	4352	045	0045	53310000	409,600
120	271	0000	4352	045	0045	53310000	43,836
120	283	0000	4352	045	0045	51790000	1,208,000
120	283	0000	4352	045	0045	52820000	639,395
120	283	0000	4352	045	0045	51790000	492,000
120	283	0000	4352	045	0045	52820000	260,416
120	283	0000	4352	045	0045	51790000	246,000
120	283	0000	4352	045	0045	52820000	130,208
120	125	0000	3073	001	0045	51632000	53,618
120	125	0000	3073	001	0045	52820000	27,308
120	125	0000	3073	019	0045	51632000	53,618
120	125	0000	3073	019	0045	52820000	27,308
120	125	0000	3073	020	0045	51632000	53,618
120	125	0000	3073	020	0045	52820000	27,308
120	125	0000	3073	003	0045	51632000	42,895
120	125	0000	3073	003	0045	52820000	21,847
120	125	0000	3073	071	0045	51632000	21,448
120	125	0000	3073	071	0045	52820000	10,732
120	113	0000	3063	072	0045	51971000	19,468
120	113	0000	3063	072	0045	52820000	9,916
120	125	0000	3063	012	0045	51632000	32,171
120	125	0000	3063	012	0045	52130000	22,031
120	125	0000	3063	012	0045	52820000	16,385
120	125	0000	3063	054	0045	51632000	21,448
120	125	0000	3063	054	0045	52130000	22,031
120	125	0000	3063	054	0045	52820000	10,924
120	125	0000	3063	029	0045	51632000	42,895
120	125	0000	3063	029	0045	52820000	21,847
120	125	0000	3063	057	0045	51632000	32,171
120	125	0000	3063	057	0045	52130000	22,031
120	125	0000	3063	057	0045	52820000	16,385
120	125	0000	3063	071	0045	51632000	64,342
120	125	0000	3063	071	0045	52130000	22,031
120	125	0000	3063	071	0045	52820000	32,770
120	125	0000	3063	001	0045	55111000	10,393
120	125	0000	3063	012	0045	55111000	10,393
120	125	0000	3063	002	0045	55111000	5,197
120	125	0000	3063	003	0045	55111000	5,197
120	125	0000	3063	019	0045	55111000	10,393
120	125	0000	3063	020	0045	55111000	10,393
120	125	0000	3063	029	0045	55111000	10,393

Fund xxx	Func xxx	Prog xxxx	Grant xxxx	Loc xxx	Resp xxxx	Object xxxxxxxx	2022-23 Proposed Budget
120	125	0000	3063	050	0045	53111000	93,400
120	125	0000	3063	054	0045	53111000	3,000
120	125	0000	3063	071	0045	53111000	3,000
120	125	0000	3063	089	0045	55990000	5,000
120	125	0000	3063	072	0045	53450000	5,723
120	127	0000	3063	071	0045	51632000	138,000
120	127	0000	3063	071	0045	52130000	46,554
120	127	0000	3063	071	0045	52820000	70,284
120	125	0000	3063	001	0045	51632000	11,776
120	125	0000	3063	001	0045	52820000	5,998
120	125	0000	3063	019	0045	51632000	11,776
120	125	0000	3063	019	0045	52820000	5,998
120	212	0000	3063	072	0045	51920000	19,468
120	212	0000	3063	072	0045	52820000	9,916
120	227	0000	3063	071	0045	53450000	14,000
120	266	0000	3063	054	0045	51660000	137,088
120	266	0000	3063	054	0045	52130000	88,124
120	266	0000	3063	054	0045	52820000	69,819
120	266	0000	3063	071	0045	51660000	205,632
120	266	0000	3063	071	0045	52130000	132,186
120	266	0000	3063	071	0045	52820000	104,729
120	271	0000	3063	072	0045	53310000	50,000
120	271	0000	3063	089	0045	53310000	260,544
120	331	0000	3063	001	0045	51291000	50,000
120	331	0000	3063	001	0045	52130000	22,031
120	331	0000	3063	001	0045	52820000	25,465
120	331	0000	3063	001	0045	55990000	10,000
120	331	0000	3063	019	0045	51291000	50,000
120	331	0000	3063	019	0045	52130000	22,031
120	331	0000	3063	019	0045	52820000	25,465
120	331	0000	3063	019	0045	55990000	10,000
120	331	0000	3063	012	0045	51291000	25,000
120	331	0000	3063	012	0045	52130000	11,016
120	331	0000	3063	012	0045	52820000	12,733
120	331	0000	3063	071	0045	51291000	25,000
120	331	0000	3063	071	0045	52130000	11,016
120	331	0000	3063	071	0045	52820000	12,733
120	119	0000	3661	045	0045	51920000	30,471
120	119	0000	3661	045	0045	52820000	16,131
120	119	0000	3661	045	0045	55990000	4,198
120	271	0000	3661	045	0045	53310000	20,170
120	119	0000	3660	045	0045	51920000	19,044
120	119	0000	3660	045	0045	52820000	10,083
120	119	0000	3660	045	0045	55990000	5,348
120	111	0000	7760	012	0045	51291000	31,667

Fund xxx	Func xxx	Prog xxxx	Grant xxxx	Loc xxx	Resp xxxx	Object xxxxxxxx	2022-23 Proposed Budget
120	111	0000	7760	012	0045	52130000	18,359
120	111	0000	7760	012	0045	52820000	16,762
120	111	0000	7760	012	0045	51632000	11,949
120	111	0000	7760	012	0045	52820000	6,325
120	111	0000	7760	012	0776	55990000	2,500
120	111	0000	7760	012	0776	54910000	2,000
120	111	0000	7760	029	0045	51291000	31,667
120	111	0000	7760	029	0045	52130000	18,359
120	111	0000	7760	029	0045	52820000	16,762
120	111	0000	7760	029	0045	51632000	11,949
120	111	0000	7760	029	0045	52820000	6,325
120	111	0000	7760	029	0776	55990000	2,500
120	111	0000	7760	029	0776	54910000	2,000
120	112	0000	7760	054	0045	51291000	31,667
120	112	0000	7760	054	0045	52130000	18,359
120	112	0000	7760	054	0045	52820000	16,762
120	112	0000	7760	054	0045	51632000	11,949
120	112	0000	7760	054	0045	52820000	6,325
120	112	0000	7760	054	0776	55990000	2,500
120	112	0000	7760	054	0776	54910000	2,000
120	111	0000	7760	045	0776	53111000	6,000
120	119	0000	7760	012	0045	51291000	6,333
120	119	0000	7760	012	0045	52130000	3,672
120	119	0000	7760	012	0045	52820000	3,353
120	119	0000	7760	012	0045	51632000	2,241
120	119	0000	7760	012	0045	52820000	1,187
120	119	0000	7760	029	0045	51291000	6,333
120	119	0000	7760	029	0045	52130000	3,672
120	119	0000	7760	029	0045	52820000	3,353
120	119	0000	7760	029	0045	51632000	2,241
120	119	0000	7760	029	0045	52820000	1,187
120	119	0000	7760	054	0045	51291000	6,333
120	119	0000	7760	054	0045	52130000	3,672
120	119	0000	7760	054	0045	52820000	3,353
120	119	0000	7760	054	0045	51632000	2,241
120	119	0000	7760	054	0045	52820000	1,187
120	221	0000	7760	045	0776	53220000	8,645
120	226	0000	7760	045	0045	51160000	35,274
120	226	0000	7760	045	0045	52130000	9,684
120	226	0000	7760	045	0045	52820000	18,671
120	226	0000	7760	045	0776	53610000	500
120	226	0000	7760	045	0776	55910000	750
120	271	0000	7760	012	0776	53310000	1,000
120	271	0000	7760	029	0776	53310000	1,000
120	271	0000	7760	054	0776	53310000	1,000

Fund xxx	Func xxx	Prog xxxx	Grant xxxx	Loc xxx	Resp xxxx	Object xxxxxxxx	2022-23 Proposed Budget
120	271	0000	7760	045	0776	53310000	41,482
120	281	0000	7760	045	0776	53450000	2,250
120	281	0000	7760	045	0776	53190000	4,200
120	331	0000	7760	045	0776	53190000	500
120	111	0000	7761	001	0045	51291000	31,667
120	111	0000	7761	001	0045	52130000	18,359
120	111	0000	7761	001	0045	52820000	16,762
120	111	0000	7761	001	0045	51632000	11,949
120	111	0000	7761	001	0045	52820000	6,325
120	111	0000	7761	001	0776	55990000	2,500
120	111	0000	7761	001	0776	54910000	2,000
120	111	0000	7761	020	0045	51291000	31,667
120	111	0000	7761	020	0045	52130000	18,359
120	111	0000	7761	020	0045	52820000	16,762
120	111	0000	7761	020	0045	51632000	11,949
120	111	0000	7761	020	0045	52820000	6,325
120	111	0000	7761	020	0776	55990000	2,500
120	111	0000	7761	020	0776	54910000	2,000
120	112	0000	7761	019	0045	51291000	31,667
120	112	0000	7761	019	0045	52130000	18,359
120	112	0000	7761	019	0045	52820000	16,762
120	112	0000	7761	019	0045	51632000	11,949
120	112	0000	7761	019	0045	52820000	6,325
120	112	0000	7761	019	0776	55990000	2,500
120	112	0000	7761	019	0776	54910000	2,000
120	111	0000	7761	045	0776	53111000	6,000
120	119	0000	7761	001	0045	51291000	6,333
120	119	0000	7761	001	0045	52130000	3,672
120	119	0000	7761	001	0045	52820000	3,353
120	119	0000	7761	001	0045	51632000	2,241
120	119	0000	7761	001	0045	52820000	1,187
120	119	0000	7761	020	0045	51291000	6,333
120	119	0000	7761	020	0045	52130000	3,672
120	119	0000	7761	020	0045	52820000	3,353
120	119	0000	7761	020	0045	51632000	2,241
120	119	0000	7761	020	0045	52820000	1,187
120	119	0000	7761	019	0045	51291000	6,333
120	119	0000	7761	019	0045	52130000	3,672
120	119	0000	7761	019	0045	52820000	3,353
120	119	0000	7761	019	0045	51632000	2,241
120	119	0000	7761	019	0045	52820000	1,187
120	221	0000	7761	045	0776	53220000	8,645
120	226	0000	7761	045	0045	51160000	35,274
120	226	0000	7761	045	0045	52130000	9,684
120	226	0000	7761	045	0045	52820000	18,671

Fund xxx	Func xxx	Prog xxxx	Grant xxxx	Loc xxx	Resp xxxx	Object xxxxxxxx	2022-23 Proposed Budget
120	226	0000	7761	045	0776	53610000	500
120	226	0000	7761	045	0776	55910000	750
120	271	0000	7761	001	0776	53310000	1,000
120	271	0000	7761	020	0776	53310000	1,000
120	271	0000	7761	019	0776	53310000	1,000
120	271	0000	7761	045	0776	53310000	41,482
120	281	0000	7761	045	0776	53450000	2,250
120	281	0000	7761	045	0776	53190000	4,200
120	331	0000	7761	045	0776	53190000	500
120	125	0000	7632	010	0045	51960000	16,095
120	125	0000	7632	010	0045	52130000	4,419
120	125	0000	7632	010	0045	52820000	8,522
120	125	0000	7632	029	0045	51960000	22,802
120	125	0000	7632	001	0045	52130000	14,731
120	125	0000	7632	001	0045	52820000	12,073
120	125	0000	7632	012	0045	51960000	22,802
120	125	0000	7632	012	0045	52130000	14,731
120	125	0000	7632	012	0045	52820000	12,073
120	125	0000	7632	019	0045	51960000	22,802
120	125	0000	7632	020	0045	52130000	14,731
120	125	0000	7632	020	0045	52820000	12,073
120	118	0000	7632	010	0045	53111000	10,000
120	112	0000	7632	054	0045	53111000	10,000
120	118	0000	7632	010	0045	55990000	1,941
120	118	0000	7632	010	0045	55990000	9,510
120	111	0000	7632	045	0045	55990000	29,481
120	111	0000	7632	045	0045	55990000	53,469
120	112	0000	7632	054	0045	55990000	16,375
120	113	0000	7632	071	0045	55990000	16,374
120	221	0000	7632	045	0045	53120000	47,046
120	221	0000	7632	045	0045	51960000	17,640
120	221	0000	7632	045	0045	52820000	9,339
120	221	0000	7632	045	0045	51960000	10,080
120	221	0000	7632	045	0045	52820000	5,335
120	221	0000	7632	045	0045	51960000	3,150
120	221	0000	7632	045	0045	52820000	1,670
120	221	0000	7632	045	0045	51960000	30,870
120	221	0000	7632	045	0045	52820000	16,342
120	221	0000	7632	054	0045	51960000	40,963
120	221	0000	7632	054	0045	52130000	7,366
120	221	0000	7632	054	0045	52820000	21,683
120	221	0000	7632	071	0045	51960000	40,963
120	221	0000	7632	071	0045	52130000	7,366
120	221	0000	7632	071	0045	52820000	21,683
120	331	0000	7632	045	0045	53190000	1,500

Fund xxx	Func xxx	Prog xxxx	Grant xxxx	Loc xxx	Resp xxxx	Object xxxxxxxx	2022-23 Proposed Budget
120	127	0000	2232	071	0045	55110000	52,878
120	127	0000	3443	071	0045	53450000	5,080
120	127	0000	3443	071	0045	55110000	506
120	221	0000	3443	071	0045	53220000	4,529
120	271	0000	3443	071	0045	53310000	800
120	127	0000	9233	045	0045	51960000	7,496
120	127	0000	9233	045	0045	52130000	5,232
120	127	0000	9233	045	0045	52820000	3,818
120	127	0000	9233	054	0045	51960000	7,496
120	127	0000	9233	054	0045	52130000	5,232
120	127	0000	9233	054	0045	52820000	3,818
120	127	0000	9233	071	0045	51960000	10,039
120	127	0000	9233	071	0045	52130000	6,976
120	127	0000	9233	071	0045	52820000	5,114
120	125	0000	9233	001	0045	55990000	3,000
120	125	0000	9233	012	0045	55990000	3,000
120	125	0000	9233	019	0045	55990000	3,000
120	125	0000	9233	020	0045	55990000	3,000
120	125	0000	9233	029	0045	55990000	3,000
120	125	0000	9233	054	0045	55990000	2,830
120	125	0000	9233	057	0045	53220000	7,000
120	271	0000	9233	057	0045	53310000	17,000
120	131	0000	3313	073	0045	51920000	3,755
120	131	0000	3313	073	0045	52820000	1,912
120	131	0000	3313	073	0045	51920000	1,127
120	131	0000	3313	073	0045	52820000	574
120	131	0000	3313	073	0045	51920000	6,383
120	131	0000	3313	073	0045	52820000	3,251
120	131	0000	3312	073	0045	53450000	2,490
120	131	0000	3313	073	0045	51960000	1,909
120	131	0000	3313	073	0045	52820000	972
120	131	0000	3313	073	0045	51960000	1,909
120	131	0000	3313	073	0045	52820000	972
120	131	0000	3312	073	0045	55110000	1,225
120	132	0000	3313	073	0045	51920000	3,004
120	132	0000	3313	073	0045	52820000	1,530
120	132	0000	3313	073	0045	51920000	3,755
120	132	0000	3313	073	0045	52820000	1,912
120	132	0000	3312	073	0045	53450000	2,490
120	132	0000	3312	073	0045	53450000	2,289
120	132	0000	3312	073	0045	55110000	616
120	226	0000	3313	073	0045	51910000	14,985
120	226	0000	3313	073	0045	52820000	7,632
120	285	0000	3313	073	0045	51980000	4,825
120	285	0000	3313	073	0045	52820000	2,457

Fund xxx	Func xxx	Prog xxxx	Grant xxxx	Loc xxx	Resp xxxx	Object xxxxxxxx	2022-23 Proposed Budget
120	282	0000	3313	073	0045	53510000	503
120	283	0000	3312	073	0045	53510000	275
120	118	0000	3403	010	0045	51240000	715,541
120	118	0000	3403	010	0045	52130000	60,081
120	118	0000	3403	010	0045	52820000	364,426
120	118	0000	3403	010	0045	51630000	346,431
120	118	0000	3403	010	0045	52130000	140,963
120	118	0000	3403	010	0045	52820000	176,438
120	118	0000	3403	010	0045	51690000	79,510
120	118	0000	3403	010	0045	52820000	40,494
120	118	0000	3403	010	0045	51860000	18,219
120	118	0000	3403	010	0045	52820000	9,279
120	118	0000	3403	010	0340	53110000	12,042
120	118	0000	3403	010	0340	53450000	510
120	118	0000	3403	010	0340	53111000	5,000
120	118	0000	3403	010	0340	55110000	10,000
120	118	0000	3403	010	0340	55111000	10,000
120	118	0000	3403	010	0340	55112000	5,000
120	221	0000	3403	010	0340	53220000	2,000
120	221	0000	3403	010	0340	53221000	10,756
120	221	0000	3403	010	0340	53120000	3,000
120	221	0000	3403	010	0340	53190000	1,000
120	221	0000	3403	010	0340	57410000	3,000
120	226	0000	3403	010	0045	51160000	62,045
120	226	0000	3403	010	0045	52130000	15,302
120	226	0000	3403	010	0045	52820000	31,600
120	226	0000	3403	010	0045	51620000	18,382
120	226	0000	3403	010	0045	52130000	10,964
120	226	0000	3403	010	0045	52820000	9,362
120	226	0000	3403	010	0045	51810000	1,500
120	226	0000	3403	010	0045	51880000	1,687
120	226	0000	3403	010	0045	52820000	1,624
120	226	0000	3403	010	0340	55910000	1,000
120	257	0000	3403	010	0340	53610000	3,000
120	271	0099	3403	010	0340	53310000	201,000
120	283	0000	3403	010	0340	53140000	1,000
120	283	0000	3403	010	0340	53110000	2,047
120	311	0000	3403	010	0340	53190000	2,000
120	311	0000	3403	010	0340	55990000	9,000
120	226	0000	9128	045	0045	51160000	81,000
120	226	0000	9128	045	0045	52130000	17,440
120	226	0000	9128	045	0045	52820000	41,253
120	119	0000	3140	045	0045	51920000	6,560
120	119	0000	3140	045	0045	51960000	1,400
120	119	0000	3140	045	0045	51960000	2,800

Fund xxx	Func xxx	Prog xxxx	Grant xxxx	Loc xxx	Resp xxxx	Object xxxxxxxx	2022-23 Proposed Budget
120	119	0000	3140	045	0045	52820000	5,206
120	119	0000	3140	045	0045	55110000	3,054
120	226	0000	3140	045	0045	51910000	5,580
120	226	0000	3140	045	0045	52820000	2,701
120	271	0000	3140	045	0045	53310000	2,500
120	331	0000	3140	045	0045	55990000	1,500
120	125	0000	2132	045	0045	51790000	25,000
120	125	0000	3270	045	0045	52820000	13,233
120	135	0000	3270	071	0045	53111000	30,000
120	271	0000	3270	071	0045	53310000	10,000
120	135	0000	3270	071	0045	53210000	10,000
120	135	0000	3270	071	0045	53130000	4,000
120	331	0000	9135	012	0045	52820000	21,771
120	331	0000	9135	012	0045	52820000	21,771
120	221	0000	2138	029	0045	53220000	66,924
120	331	0000	9134	012	0045	51291000	50,000
120	211	0000	9134	012	0045	51680000	11,520
120	211	0000	9134	012	0045	52820000	6,098
120	331	0000	9134	071	0045	51291000	50,000
120	211	0000	9134	071	0045	51680000	11,520
120	211	0000	9134	071	0045	52820000	6,098
120	125	0000	9134	012	0045	55991000	4,000
120	331	0000	9134	012	0045	55991000	5,000
120	331	0000	9134	071	0045	53190000	24,000
120	331	0000	9134	071	0045	53191000	10,000
120	331	0000	9134	071	0045	55910000	3,000
120	331	0000	9134	012	0045	55990000	14,000
120	331	0000	9134	071	0045	55990000	10,000
120	125	0000	9134	012	0045	55990000	14,000
120	125	0000	9134	071	0045	55990000	10,000
120	127	0000	9134	071	0045	55990000	50,000
120	125	0000	9134	012	0045	55992000	25,000
120	125	0000	9134	012	0045	55993000	14,282
120	221	0000	9134	012	0045	51940000	10,500
120	221	0000	9134	012	0045	52820000	5,558
120	221	0000	9134	071	0045	51940000	2,100
120	221	0000	9134	071	0045	52820000	900
120	221	0000	9134	012	0045	53120000	20,042
120	221	0000	9134	071	0045	53120000	11,000
120	221	0000	9134	012	0045	53220000	15,000
120	221	0000	9134	071	0045	53220000	3,382
120	271	0000	9134	012	0045	53310000	5,000
120	271	0000	9134	071	0045	53310000	8,000
120	127	0000	7443	071	0045	51960000	30,000
120	127	0000	7443	071	0045	52130000	5,232

Fund xxx	Func xxx	Prog xxxx	Grant xxxx	Loc xxx	Resp xxxx	Object xxxxxxxx	2022-23 Proposed Budget
120	127	0000	7443	071	0045	52820000	15,279
120	221	0000	8013	045	0045	52820000	6,417
120	283	0000	8013	045	0045	52820000	7,487
							35,465,882

School District of the City of Pontiac

General Fund: Sub Fund 130 Special Education Budget Summary by Function

FY 2022-2023 Proposed Budget

	2020-21 Actual	2021-22 Amendment #1	2022-23 Proposed Budget	Variance
REVENUE				
Local	$ -	$ -	$ -	$ -
State	3,785,001	3,425,045	4,592,944	1,167,899
Federal	1,938,556	1,599,100	1,599,100	-
County & Interdistrict				
Other Financing Sources	4,885,743	5,080,022	5,496,176	416,154
TOTAL REVENUE	$ 10,609,300	$ 10,104,167	$ 11,688,220	$ 1,584,053
EXPENDITURES				
Instructional Services				
Basic Programs	$ -	$ -	$ -	$ -
Added Needs	7,361,880	8,351,383	8,423,184	71,801
Adult & Continuing Education	-	-	-	-
Supporting Services				
Pupil Services	$ 2,275,268	$ 2,578,659	$ 2,321,312	(257,347)
Instructional Staff Support Services	575,085	607,245	608,645	1,400
General Administration	-	-	-	-
School Administration	239,875	259,143	284,167	25,024
Business Support	-	-	-	-
Operations/Maintenance & Security	128,310	165,000	165,000	-
Transportation	924,091	1,702,608	1,819,542	116,934
Central Support	1,563	27,142	27,142	-
Other	-	-	-	-
Community Services	$ 4,820	$ 18,182	$ 18,182	-
Fund Modifications	$ 30,380	$ 66,458	$ 66,458	-
TOTAL EXPENDITURES	$ 11,541,272	$ 13,775,820	$ 13,733,633	$ (42,187)

School District of the City of Pontiac
General Fund - Special Education Fund 130

Fund xxx	Func xxx	Prog xxxx	Grant xxxx	Loc xxx	Resp xxxx	Object xxxxxxxx	Description	2020-21 Actual	2021-22 Amendment #1	2022-23 Proposed Budget
130	0	0	2020	0	0	43120120	State Rev-Restr SpEd Grants	3,785,001	3,425,045	4,592,944
							Total State Sources	**3,785,001**	**3,425,045**	**4,592,944**
130	0	0	8018	0	45	44170120	IDEA Flowthrough C/O	-	-	-
130	0	0	8019	0	45	44170120	IDEA Flowthrough	2,813	-	-
130	0	0	8050	0	45	44170120	IDEA Preschool	44,475	-	-
130	0	0	8051	0	45	44170120	IDEA Preschool	39,492	63,000	63,000
130	0	0	8011	0	45	44170120	IDEA Flowthrough	629,236	1,061,600	1,061,600
130	0	0	8010	0	45	44170120	IDEA Flowthrough C/O	1,218,267	474,500	474,500
130	0	0	0000	0	0	44188000	Medicaid AOP	4,273	-	-
							Total Federal Sources	**1,938,556**	**1,599,100**	**1,599,100**
130	0	0	0000	0	0	45113000	Avondale Co-Op	-	-	-
130	0	0	0000	0	0	45130120	PA18 County Special Ed Tax	4,508,099	4,730,022	5,111,176
130	0	0	0000	0	0	45199000	Medicaid rcvd thru ISD	377,644	350,000	385,000
130	0	0	0000	0	0	46110000	General Fund Modification	-	-	-
							Total Other Sources	**4,885,743**	**5,080,022**	**5,496,176**
							TOTAL REVENUES	**10,609,300**	**10,104,167**	**11,688,220**
130	122	0000	0000	010	0033	55110000	Teaching/Testing Supplies	-	-	-
130	122	0120	0000	001	1067	51240000	SAL Teacher		-	-
130	122	0120	0000	001	1067	51631000	Paraprofessionals	-	-	-
130	122	0120	0000	001	1067	51860000	SAL Sub Ops/Teaching Asst	-	-	-
130	122	0120	0000	001	1067	51870000	SAL Temp Teaching	-	-	-
130	122	0120	0000	001	1067	51970000	SAL Extra Duty 6 Period	209	-	-
130	122	0120	0000	001	1067	52130000	Group Health and Accident	1,731	-	-
130	122	0120	0000	001	1067	52820000	MPSER-District Paid	59	-	-
130	122	0120	0000	001	1067	52823000	MPSER-UAAL	30	-	-
130	122	0120	0000	001	1067	52830000	FICA-District Paid	15	-	-
130	122	0120	0000	001	1067	52840000	Workmans Compensation	1	-	-
130	122	0120	0000	001	1067	52850000	Unemployment Compensation	1	-	-
130	122	0194	0000	001	1067	51240000	SAL Teaching	44,619	45,486	47,915
130	122	0194	0000	001	1067	51631000	Paraprofessionals	-	500	500
130	122	0194	0000	001	1067	51760000	Termination Pay (Severance)	7,662		
130	122	0194	0000	001	1067	51860000	SAL Sub Ops/Teaching Asst	-	-	-
130	122	0194	0000	001	1067	51920000	SAL Extra Duty Stipends	-	-	-
130	122	0194	0000	001	1067	51970000	SAL Extra Duty 6 Period	208	500	500
130	122	0194	0000	001	1067	52130000	Group Health and Accident	5,365	5,630	6,193
130	122	0194	0000	001	1067	52820000	MPSER-District Paid	13,190	13,123	13,809
130	122	0194	0000	001	1067	52823000	MPSER-UAAL	6,533	6,996	7,362
130	122	0194	0000	001	1067	52830000	FICA-District Paid	3,321	3,556	3,742
130	122	0194	0000	001	1067	52840000	Workmans Compensation	273	697	-
130	122	0194	0000	001	1067	52850000	Unemployment Compensation	173	232	-
130	122	0194	0000	001	0067	53110000	Contracted Sub Teachers	5,610	5,000	5,000
130	122	0193	0000	003	1067	51240000	SAL Teaching	61,327	64,541	103,865
130	122	0193	0000	003	1067	51631000	Paraprofessionals	77,055	77,305	114,359
130	122	0193	0000	003	1067	51860000	SAL Sub Ops/Teaching Asst	5,353	3,500	3,500
130	122	0193	0000	003	1067	52130000	Group Health and Accident	33,937	43,500	63,133
130	122	0193	0000	003	1067	52820000	MPSER-District Paid	44,002	53,311	80,415
130	122	0193	0000	003	1067	52823000	MPSER-UAAL	22,830	28,421	42,871
130	122	0193	0000	003	1067	52830000	FICA-District Paid	11,182	14,447	21,792
130	122	0193	0000	003	1067	52840000	Workmans Compensation	999	2,833	-
130	122	0193	0000	003	1067	52850000	Unemployment Compensation	560	944	-
130	122	0194	0000	003	1067	51631000	Paraprofessionals	6,095		24,626
130	122	0194	0000	003	1067	51920000	SAL Extra Duty Stipends	894		
130	122	0194	0000	003	1067	52130000	Group Health and Accident	187		
130	122	0194	0000	003	1067	52820000	MPSER-District Paid	1,971		6,952
130	122	0194	0000	003	1067	52823000	MPSER-UAAL	1,019		3,706
130	122	0194	0000	003	1067	52830000	FICA-District Paid	519		1,884
130	122	0194	0000	003	1067	52840000	Workmans Compensation	47		
130	122	0194	0000	003	1067	52850000	Unemployment Compensation	23		
130	122	0191	0000	010	1067	51240000	SAL Teaching	76,765	77,320	66,293
130	122	0191	0000	010	1067	51630000	Aides Salary	-	-	-

School District of the City of Pontiac
General Fund - Special Education Fund 130

Fund xxx	Func xxx	Prog xxxx	Grant xxxx	Loc xxx	Resp xxxx	Object xxxxxxxx	Description	2020-21 Actual	2021-22 Amendment #1	2022-23 Proposed Budget
130	122	0191	0000	010	1067	51631000	Paraprofessionals	102,281	105,332	105,332
130	122	0191	0000	010	1067	51840000	SAL Temp Aide	-	-	-
130	122	0191	0000	010	1067	51860000	SAL Sub Ops/Teaching Asst	4,306	15,000	15,000
130	122	0191	0000	010	1067	51870000	SAL Temp Teaching	-	-	-
130	122	0191	0000	010	1067	51920000	SAL Extra Duty Stipends	950	-	-
130	122	0191	0000	010	1067	51970000	SAL Extra Duty 6 Period	550	3,000	3,000
130	122	0191	0000	010	1067	52130000	Group Health and Accident	14,323	23,400	13,929
130	122	0191	0000	010	1067	52820000	MPSER-District Paid	52,424	62,250	53,531
130	122	0191	0000	010	1067	52823000	MPSER-UAAL	26,520	27,500	28,539
130	122	0191	0000	010	1067	52830000	FICA-District Paid	13,829	16,500	14,506
130	122	0191	0000	010	1067	52840000	Workmans Compensation	1,263	1,550	-
130	122	0191	0000	010	1067	52850000	Unemployment Compensation	587	675	-
130	122	0191	0000	010	0033	55110000	Teaching/Testing Supplies	-	1,000	1,000
130	122	0191	0000	010	0067	53110000	Contracted Sub Teachers	103	-	-
130	122	0194	0000	010	1067	51970000	SAL Extra Duty 6 Period	296		
130	122	0194	0000	010	1067	52130000	Group Health and Accident	83		
130	122	0194	0000	010	1067	52820000	MPSER-District Paid	66		
130	122	0194	0000	010	1067	52823000	MPSER-UAAL	34		
130	122	0194	0000	010	1067	52830000	FICA-District Paid	21		
130	122	0194	0000	010	1067	52840000	Workmans Compensation	2		
130	122	0194	0000	010	1067	52850000	Unemployment Compensation	2		
130	122	0110	0000	012	1067	51631000	Paraprofessionals	66,076	70,000	21,183
130	122	0110	0000	012	1067	51860000	SAL Sub Ops/Teaching Asst	12,840	18,000	18,000
130	122	0110	0000	012	1067	51970000	SAL Extra Duty 6 Period	2,076	2,500	2,500
130	122	0110	0000	012	1067	52130000	Group Health and Accident	13,389	14,794	15,800
130	122	0110	0000	012	1067	52820000	MPSER-District Paid	22,907	25,548	11,767
130	122	0110	0000	012	1067	52823000	MPSER-UAAL	11,660	13,620	6,273
130	122	0110	0000	012	1067	52830000	FICA-District Paid	5,731	6,923	3,189
130	122	0110	0000	012	1067	52840000	Workmans Compensation	561	1,358	-
130	122	0110	0000	012	1067	52850000	Unemployment Compensation	249	453	-
130	122	0110	0000	012	0067	53110000	Contracted Sub Teachers	-	1,000	1,000
130	122	0140	0000	012	1067	51240000	SAL Teaching	50,000	52,257	52,257
130	122	0140	0000	012	1067	51630000	Aides Salary	65,961	65,333	65,333
130	122	0140	0000	012	1067	51631000	Paraprofessionals	27,045	27,521	47,957
130	122	0140	0000	012	1067	51760000	Termination Pay (Severance)	538	-	-
130	122	0140	0000	012	1067	51970000	SAL Extra Duty 6 Period	31	-	-
130	122	0140	0000	012	1067	52130000	Group Health and Accident	20,698	23,271	28,501
130	122	0140	0000	012	1067	52820000	MPSER-District Paid	36,870	40,965	46,734
130	122	0140	0000	012	1067	52823000	MPSER-UAAL	19,128	21,839	24,915
130	122	0140	0000	012	1067	52830000	FICA-District Paid	10,007	11,101	12,664
130	122	0140	0000	012	1067	52840000	Workmans Compensation	986	2,177	-
130	122	0140	0000	012	1067	52850000	Unemployment Compensation	456	726	-
130	122	0140	0000	012	1067	52920000	Cash In Lieu Of Benefits	200	-	-
130	122	0140	0000	012	0067	53110000	Contracted Sub Teachers	185	500	500
130	122	0150	0000	012	1067	51970000	SAL Extra Duty 6 Period	483		
130	122	0150	0000	012	1067	52820000	MPSER-District Paid	136		
130	122	0150	0000	012	1067	52823000	MPSER-UAAL	70		
130	122	0150	0000	012	1067	52830000	FICA-District Paid	32		
130	122	0150	0000	012	1067	52840000	Workmans Compensation	3		
130	122	0150	0000	012	1067	52850000	Unemployment Compensation	1		
130	122	0193	0000	012	1067	51240000	SAL Teaching	-	-	-
130	122	0193	0000	012	1067	51630000	Aides Salary	-	-	-
130	122	0193	0000	012	1067	51631000	Paraprofessionals	22,740	22,960	43,971
130	122	0193	0000	012	1067	51760000	Termination Pay (Severance)	-	-	-
130	122	0193	0000	012	1067	51840000	SAL Temp Aide	-	-	-
130	122	0193	0000	012	1067	51860000	SAL Sub Ops/Teaching Asst	29,109	10,000	10,000
130	122	0193	0000	012	1067	51920000	SAL Extra Duty Stipends	-	-	-
130	122	0193	0000	012	1067	51970000	SAL Extra Duty 6 Period	3,726	1,500	1,500
130	122	0193	0000	012	1067	52130000	Group Health and Accident	7,081	8,865	9,468
130	122	0193	0000	012	1067	52820000	MPSER-District Paid	16,348	9,728	15,659
130	122	0193	0000	012	1067	52823000	MPSER-UAAL	8,046	5,186	8,348
130	122	0193	0000	012	1067	52830000	FICA-District Paid	4,112	2,636	4,244
130	122	0193	0000	012	1067	52840000	Workmans Compensation	384	517	-
130	122	0193	0000	012	1067	52850000	Unemployment Compensation	172	172	-
130	122	0193	0000	012	0067	53110000	Contracted Sub Teachers	1,110	-	-
130	122	0194	0000	012	1067	51240000	SAL Teaching	65,000	67,951	117,986
130	122	0194	0000	012	1067	51630000	Aides Salary	-	-	-
130	122	0194	0000	012	1067	51631000	Paraprofessionals	27,261	29,271	29,271

School District of the City of Pontiac
General Fund - Special Education Fund 130

Fund xxx	Func xxx	Prog xxxx	Grant xxxx	Loc xxx	Resp xxxx	Object xxxxxxxx	Description	2020-21 Actual	2021-22 Amendment #1	2022-23 Proposed Budget
130	122	0194	0000	012	1067	51840000	SAL Temp Aide	-	-	-
130	122	0194	0000	012	1067	51860000	SAL Sub Ops/Teaching Asst	-	2,000	2,000
130	122	0194	0000	012	1067	51870000	SAL Temp Teaching	-	-	-
130	122	0194	0000	012	1067	51920000	SAL Extra Duty Stipends	-	-	-
130	122	0194	0000	012	1067	51970000	SAL Extra Duty 6 Period	3,317	1,000	1,000
130	122	0194	0000	012	1067	52130000	Group Health and Accident	14,908	16,093	17,187
130	122	0194	0000	012	1067	52820000	MPSER-District Paid	27,364	28,293	42,418
130	122	0194	0000	012	1067	52823000	MPSER-UAAL	13,864	15,083	22,614
130	122	0194	0000	012	1067	52830000	FICA-District Paid	6,400	7,667	11,495
130	122	0194	0000	012	1067	52840000	Workmans Compensation	647	1,503	-
130	122	0194	0000	012	1067	52850000	Unemployment Compensation	309	501	-
130	122	0194	0000	012	1067	52920000	Cash In Lieu Of Benefits	-	-	-
130	122	0194	0000	012	0067	53110000	Contracted Sub Teachers	29,700	15,000	1,000
130	122	0150	0000	019	1067	51970000	SAL Extra Duty 6 Period	269		
130	122	0150	0000	019	1067	52820000	MPSER-District Paid	76		
130	122	0150	0000	019	1067	52823000	MPSER-UAAL	39		
130	122	0150	0000	019	1067	52830000	FICA-District Paid	18		
130	122	0150	0000	019	1067	52840000	Workmans Compensation	2		
130	122	0150	0000	019	1067	52850000	Unemployment Compensation	1		
130	122	0110	0000	019	1067	51240000	SAL Teaching	42,800	42,995	42,995
130	122	0110	0000	019	1067	51631000	Paraprofessionals	55,719	54,400	54,400
130	122	0110	0000	019	1067	51840000	SAL Temp Aide	-	-	-
130	122	0110	0000	019	1067	51860000	SAL Sub Ops/Teaching Asst	5,139	5,000	5,000
130	122	0110	0000	019	1067	51870000	SAL Temp Teaching	-	500	500
130	122	0110	0000	019	1067	51970000	SAL Extra Duty 6 Period	2,218	1,500	1,500
130	122	0110	0000	019	1067	52130000	Group Health and Accident	21,291	26,455	36,309
130	122	0110	0000	019	1067	52820000	MPSER-District Paid	31,026	29,471	29,471
130	122	0110	0000	019	1067	52823000	MPSER-UAAL	15,304	15,711	15,711
130	122	0110	0000	019	1067	52830000	FICA-District Paid	7,710	7,986	7,986
130	122	0110	0000	019	1067	52840000	Workmans Compensation	693	1,566	-
130	122	0110	0000	019	1067	52850000	Unemployment Compensation	366	522	-
130	122	0110	0000	019	0067	53110000	Contracted Sub Teachers	81,694	65,000	25,000
130	122	0120	0000	019	1067	51240000	SAL Teaching	41,773	43,660	43,660
130	122	0120	0000	019	1067	51630000	Aides Salary	-	-	-
130	122	0120	0000	019	1067	51631000	Paraprofessionals	29,339	31,148	52,711
130	122	0120	0000	019	1067	51840000	SAL Temp Aide	-	-	-
130	122	0120	0000	019	1067	51860000	SAL Sub Ops/Teaching Asst	6,228	5,000	5,000
130	122	0120	0000	019	1067	51970000	SAL Extra Duty 6 Period	1,698	1,000	1,000
130	122	0120	0000	019	1067	52130000	Group Health and Accident	11,869	-	14,533
130	122	0120	0000	019	1067	52820000	MPSER-District Paid	22,962	22,812	28,899
130	122	0120	0000	019	1067	52823000	MPSER-UAAL	11,423	12,162	15,407
130	122	0120	0000	019	1067	52830000	FICA-District Paid	5,728	6,182	7,831
130	122	0120	0000	019	1067	52840000	Workmans Compensation	519	1,212	-
130	122	0120	0000	019	1067	52850000	Unemployment Compensation	272	404	-
130	122	0120	0000	019	0033	55990000	Miscellaneous Supplies & Matl	171	500	500
130	122	0120	0000	019	0067	53110000	Contracted Sub Teachers	39,281	18,000	8,000
130	122	0140	0000	019	1067	51970000	SAL Extra Duty 6 Period	1,035	-	-
130	122	0140	0000	019	1067	52820000	MPSER-District Paid	291	-	-
130	122	0140	0000	019	1067	52823000	MPSER-UAAL	154	-	-
130	122	0140	0000	019	1067	52830000	FICA-District Paid	73	-	-
130	122	0140	0000	019	1067	52840000	Workmans Compensation	6	-	-
130	122	0140	0000	019	1067	52850000	Unemployment Compensation	5	-	-
130	122	0193	0000	019	1067	51631000	Paraprofessionals	41,499	42,334	42,334
130	122	0193	0000	019	1067	51860000	SAL Sub Ops/Teaching Asst	-	-	-
130	122	0193	0000	019	1067	51970000	SAL Extra Duty 6 Period	2,528	2,500	2,500
130	122	0193	0000	019	1067	52130000	Group Health and Accident	7,081	8,865	9,468
130	122	0193	0000	019	1067	52820000	MPSER-District Paid	12,280	12,657	12,657
130	122	0193	0000	019	1067	52823000	MPSER-UAAL	6,325	6,747	6,748
130	122	0193	0000	019	1067	52830000	FICA-District Paid	3,100	3,430	3,430
130	122	0193	0000	019	1067	52840000	Workmans Compensation	303	673	-
130	122	0193	0000	019	1067	52850000	Unemployment Compensation	137	224	-
130	122	0193	0000	019	1067	53110000	Contracted Sub Teachers	-	-	-
130	122	0194	0000	019	0033	53210000	Mileage Reimbursement	-	-	-
130	122	0194	0000	019	1067	51240000	SAL Teaching	65,358	68,070	86,766
130	122	0194	0000	019	1067	51630000	Aides Salary	66,872	68,590	22,334
130	122	0194	0000	019	1067	51631000	Paraprofessionals	-	-	15,601
130	122	0194	0000	019	1067	51860000	SAL Sub Ops/Teaching Asst	-	-	-
130	122	0194	0000	019	1067	51870000	SAL Temp Teaching	-	-	-

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Fund xxx	Func xxx	Prog xxxx	Grant xxxx	Loc xxx	Resp xxxx	Object xxxxxxxx	Description	2020-21 Actual	2021-22 Amendment #1	2022-23 Proposed Budget
130	122	0194	0000	019	1067	51970000	SAL Extra Duty 6 Period	4,021	1,500	1,500
130	122	0194	0000	019	1067	52130000	Group Health and Accident	31,723	40,762	30,472
130	122	0194	0000	019	1067	52820000	MPSER-District Paid	38,506	39,003	35,627
130	122	0194	0000	019	1067	52823000	MPSER-UAAL	19,492	20,793	18,993
130	122	0194	0000	019	1067	52830000	FICA-District Paid	9,644	10,569	9,654
130	122	0194	0000	019	1067	52840000	Workmans Compensation	969	2,072	-
130	122	0194	0000	019	1067	52850000	Unemployment Compensation	394	691	-
130	122	0194	0000	019	0067	53110000	Contracted Sub Teachers	8,140	15,000	2,500
130	122	0194	0000	019	0067	53110000	Contracted Sub Teachers	19,799		
130	122	0194	0000	020	1067	51240000	SAL Teaching	40,250	42,084	42,084
130	122	0194	0000	020	1067	51870000	SAL Temp Teaching	-	-	-
130	122	0194	0000	020	1067	51920000	SAL Extra Duty Stipends	1,330	-	-
130	122	0194	0000	020	1067	51970000	SAL Extra Duty 6 Period	52	1,000	1,000
130	122	0194	0000	020	1067	52130000	Group Health and Accident	2,552	2,672	2,854
130	122	0194	0000	020	1067	52820000	MPSER-District Paid	11,706	12,163	12,163
130	122	0194	0000	020	1067	52823000	MPSER-UAAL	6,056	6,484	6,484
130	122	0194	0000	020	1067	52830000	FICA-District Paid	2,979	3,296	3,296
130	122	0194	0000	020	1067	52840000	Workmans Compensation	282	646	-
130	122	0194	0000	020	1067	52850000	Unemployment Compensation	134	215	-
130	122	0194	0000	020	1067	53110000	Contracted Sub Teachers	-	-	-
130	122	0140	0000	029	1067	51240000	SAL Teaching	63,500	66,382	65,969
130	122	0140	0000	029	1067	51630000	Aides Salary	36,937	37,658	24,864
130	122	0140	0000	029	1067	51631000	Paraprofessionals	24,746	24,612	25,393
130	122	0140	0000	029	1067	51860000	SAL Sub Ops/Teaching Asst	-	-	-
130	122	0140	0000	029	1067	51970000	SAL Extra Duty 6 Period	642	-	-
130	122	0140	0000	029	1067	52130000	Group Health and Accident	27,032	32,742	31,158
130	122	0140	0000	029	1067	52820000	MPSER-District Paid	35,395	36,319	32,811
130	122	0140	0000	029	1067	52823000	MPSER-UAAL	18,182	19,362	17,492
130	122	0140	0000	029	1067	52830000	FICA-District Paid	8,662	9,842	8,891
130	122	0140	0000	029	1067	52840000	Workmans Compensation	862	1,930	-
130	122	0140	0000	029	1067	52850000	Unemployment Compensation	396	643	-
130	122	0140	0000	029	1067	53110000	Contracted Sub Teachers	-	-	-
130	122	0193	0000	029	1067	51240000	SAL Teaching	47,000	49,119	49,257
130	122	0193	0000	029	1067	51631000	Paraprofessionals	20,810	21,215	21,215
130	122	0193	0000	029	1067	51861000	SAL Sub-Paraprofessional	25,554	25,668	25,668
130	122	0193	0000	029	1067	51870000	SAL Temp Teaching	-	-	-
130	122	0193	0000	029	1067	51970000	SAL Extra Duty 6 Period	-	-	-
130	122	0193	0000	029	1067	52130000	Group Health and Accident	19,987	23,865	25,488
130	122	0193	0000	029	1067	52820000	MPSER-District Paid	26,177	27,101	27,140
130	122	0193	0000	029	1067	52823000	MPSER-UAAL	13,489	14,448	14,469
130	122	0193	0000	029	1067	52830000	FICA-District Paid	6,850	7,344	7,355
130	122	0193	0000	029	1067	52840000	Workmans Compensation	613	1,440	-
130	122	0193	0000	029	1067	52850000	Unemployment Compensation	321	480	-
130	122	0193	0000	029	1067	53110000	Contracted Sub Teachers	19,799	12,000	5,000
130	122	0194	0000	029	1067	51240000	SAL Teaching	65,997	69,173	63,001
130	122	0194	0000	029	1067	51920000	SAL Extra Duty Stipends	41	-	-
130	122	0194	0000	029	1067	52130000	Group Health and Accident	5,076	5,312	5,673
130	122	0194	0000	029	1067	52820000	MPSER-District Paid	18,566	19,528	17,785
130	122	0194	0000	029	1067	52823000	MPSER-UAAL	9,608	10,411	9,482
130	122	0194	0000	029	1067	52830000	FICA-District Paid	4,685	5,292	4,820
130	122	0194	0000	029	1067	52840000	Workmans Compensation	446	1,038	-
130	122	0194	0000	029	1067	52850000	Unemployment Compensation	215	346	-
130	122	0194	0000	029	0067	53110000	Contracted Sub Teachers	-	-	-
130	122	0110	0000	030	0067	53110000	Contracted Sub Teachers	39,997	25,000	10,000
130	122	0120	0000	030	1067	51631000	Paraprofessionals	118		
130	122	0120	0000	030	1067	52820000	MPSER-District Paid	35	-	-
130	122	0120	0000	030	1067	52823000	MPSER-UAAL	17	-	-
130	122	0120	0000	030	1067	52830000	FICA-District Paid	6	-	-
130	122	0120	0000	030	1067	52840000	Workmans Compensation	1	-	-
130	122	0120	0000	030	1067	52850000	Unemployment Compensation	-	-	-
130	122	0140	0000	030	1067	51240000	SAL Teaching	-	-	-
130	122	0140	0000	030	1067	51630000	Aides Salary	-	-	-
130	122	0140	0000	030	1067	51631000	Paraprofessionals	27,584	28,138	28,138
130	122	0140	0000	030	1067	51840000	SAL Temp Aide	-	-	-
130	122	0140	0000	030	1067	52130000	Group Health and Accident	19,353	23,249	24,830
130	122	0140	0000	030	1067	52820000	MPSER-District Paid	8,078	7,943	7,943
130	122	0140	0000	030	1067	52823000	MPSER-UAAL	3,957	4,235	4,235
130	122	0140	0000	030	1067	52830000	FICA-District Paid	1,564	2,153	2,153

School District of the City of Pontiac
General Fund - Special Education Fund 130

Fund xxx	Func xxx	Prog xxxx	Grant xxxx	Loc xxx	Resp xxxx	Object xxxxxxxx	Description	2020-21 Actual	2021-22 Amendment #1	2022-23 Proposed Budget
130	122	0140	0000	030	1067	52840000	Workmans Compensation	190	422	-
130	122	0140	0000	030	1067	52850000	Unemployment Compensation	85	141	-
130	122	0193	0000	030	1067	51240000	SAL Teaching	80,225	84,028	84,028
130	122	0193	0000	030	1067	51631000	Paraprofessionals	27,604	25,000	-
130	122	0193	0000	030	1067	51760000	Termination Pay (Severance)	-	-	-
130	122	0193	0000	030	1067	51840000	SAL Temp Aide	-	-	-
130	122	0193	0000	030	1067	51860000	SAL Sub Ops/Teaching Asst	817	1,000	1,000
130	122	0193	0000	030	1067	51870000	SAL Temp Teaching	-	-	-
130	122	0193	0000	030	1067	51920000	SAL Extra Duty Stipends	-	-	-
130	122	0193	0000	030	1067	51970000	SAL Extra Duty 6 Period	1,584	1,500	1,500
130	122	0193	0000	030	1067	52130000	Group Health and Accident	22,655	25,743	27,494
130	122	0193	0000	030	1067	52820000	MPSER-District Paid	28,981	31,484	24,427
130	122	0193	0000	030	1067	52823000	MPSER-UAAL	14,662	16,785	13,022
130	122	0193	0000	030	1067	52830000	FICA-District Paid	7,134	8,532	6,619
130	122	0193	0000	030	1067	52840000	Workmans Compensation	741	1,673	-
130	122	0193	0000	030	1067	52850000	Unemployment Compensation	285	558	-
130	122	0193	0000	030	1067	52920000	Cash In Lieu Of Benefits	-	-	-
130	122	0193	0000	030	0067	53110000	Contracted Sub Teachers	117,536	55,000	55,000
130	122	0194	0000	030	1067	51240000	SAL Teaching	41,730	57,792	57,792
130	122	0194	0000	030	1067	51630000	Aides Salary	-	12,500	-
130	122	0194	0000	030	1067	51631000	Paraprofessionals	-	5,000	-
130	122	0194	0000	030	1067	51840000	SAL Temp Aide	-	-	-
130	122	0194	0000	030	1067	51860000	SAL Sub Ops/Teaching Asst	-	2,500	-
130	122	0194	0000	030	1067	51870000	SAL Temp Teaching	-	-	-
130	122	0194	0000	030	1067	51920000	SAL Extra Duty Stipends	-	-	-
130	122	0194	0000	030	1067	51970000	SAL Extra Duty 6 Period	-	1,000	1,000
130	122	0194	0000	030	1067	52130000	Group Health and Accident	1,730	24,262	25,912
130	122	0194	0000	030	1067	52820000	MPSER-District Paid	7,710	22,243	16,597
130	122	0194	0000	030	1067	52823000	MPSER-UAAL	3,976	11,858	8,848
130	122	0194	0000	030	1067	52830000	FICA-District Paid	1,907	6,028	4,498
130	122	0194	0000	030	1067	52840000	Workmans Compensation	235	1,182	882
130	122	0194	0000	030	1067	52850000	Unemployment Compensation	38	394	294
130	122	0194	0000	030	0067	53110000	Contracted Sub Teachers	112	-	-
130	122	0191	0000	033	0033	53210000	Mileage Reimbursement	-	-	-
130	122	0191	0000	033	0033	53220000	Empl Reim (Conference)	-	-	-
130	122	0191	0000	033	0033	55110000	Teaching/Testing Supplies	-	800	800
130	122	0191	0000	033	0033	55910000	Office Supplies	-	1,500	1,500
130	122	0191	0000	033	0033	55991000	Miscellaneous Supplies	-	125	125
130	122	0140	8010	045	0045	51920000	SAL Extra Duty Stipends	2,010		
130	122	0140	8010	045	0045	51960000	O/T Operations/Maintenance	407		
130	122	0140	8010	045	0045	52820000	MPSER-District Paid	373		
130	122	0140	8010	045	0045	52823000	MPSER-UAAL	169		
130	122	0140	8010	045	0045	52830000	FICA-District Paid	81		
130	122	0140	8010	045	0045	52840000	Workmans Compensation	11		
130	122	0140	8010	045	0045	52850000	Unemployment Compensation	3		
130	122	0193	0000	049	1067	51240000	SAL Teaching	17,635	39,180	39,180
130	122	0193	0000	049	1067	51920000	SAL Extra Duty Stipends	245		
130	122	0193	0000	049	1067	52130000	Group Health and Accident	1,741	3,287	3,511
130	122	0193	0000	049	1067	52820000	MPSER-District Paid	6,319	11,061	11,061
130	122	0193	0000	049	1067	52823000	MPSER-UAAL	3,327	495	528
130	122	0193	0000	049	1067	52830000	FICA-District Paid	1,649	846	846
130	122	0193	0000	049	1067	52840000	Workmans Compensation	127	7	-
130	122	0193	0000	049	1067	52850000	Unemployment Compensation	98	4	-
130	122	0194	0000	049	1067	51630000	Aides Salary	-	-	-
130	122	0194	0000	049	1067	51920000	SAL Extra Duty Stipends	665	-	-
130	122	0194	0000	049	1067	52130000	Group Health and Accident	-	-	-
130	122	0194	0000	049	1067	52820000	MPSER-District Paid	188	-	-
130	122	0194	0000	049	1067	52823000	MPSER-UAAL	96	-	-
130	122	0194	0000	049	1067	52830000	FICA-District Paid	48	-	-
130	122	0194	0000	049	1067	52840000	Workmans Compensation	5	-	-
130	122	0194	0000	049	1067	52850000	Unemployment Compensation	2	-	-
130	122	0194	0000	049	1067	51920000	SAL Extra Duty Stipends	83		
130	122	0194	0000	049	1067	52820000	MPSER-District Paid	24		
130	122	0194	0000	049	1067	52823000	MPSER-UAAL	12		
130	122	0194	0000	049	1067	52830000	FICA-District Paid	6		
130	122	0194	0000	049	1067	52840000	Workmans Compensation	1		
130	122	0194	0000	049	1067	52850000	Unemployment Compensation	-		
130	122	0000	0000	050	0050	53610000	Printing & Binding	1,344	1,500	1,500

School District of the City of Pontiac
General Fund - Special Education Fund 130

Fund xxx	Func xxx	Prog xxxx	Grant xxxx	Loc xxx	Resp xxxx	Object xxxxxxxx	Description	2020-21 Actual	2021-22 Amendment #1	2022-23 Proposed Budget
130	122	0120	0000	050	0050	53610000	Printing & Binding	-	-	-
130	122	0120	0000	050	0050	55110000	Teaching/Testing Supplies	2,248	6,000	6,000
130	122	0120	0000	050	0050	55111000	Teaching Supplies	219	-	-
130	122	0120	0000	050	0050	55910000	Office Supplies	-	-	-
130	122	0120	0000	050	0050	55915000	Supt Office Maint/Oper	618	1,500	1,500
130	122	0120	0000	050	0050	55990000	Miscellaneous Supplies & Matl	-	-	-
130	122	0120	0000	050	0067	53111000	Contracted Services Spec	-	-	-
130	122	0120	0000	050	1067	51240000	SAL Teaching	53,899	54,794	88,966
130	122	0120	0000	050	1067	51631000	Paraprofessionals	143,027	146,140	135,177
130	122	0120	0000	050	1067	51760000	Termination Pay (Severance)	8,377		
130	122	0120	0000	050	1067	51840000	SAL Temp Aide	-	-	-
130	122	0120	0000	050	1067	51860000	SAL Sub Ops/Teaching Asst	110	1,500	1,500
130	122	0120	0000	050	1067	51920000	SAL Extra Duty Stipends	-	-	-
130	122	0120	0000	050	1067	51970000	SAL Extra Duty 6 Period	1,608	1,500	1,500
130	122	0120	0000	050	1067	52130000	Group Health and Accident	73,862	88,692	77,400
130	122	0120	0000	050	1067	52820000	MPSER-District Paid	47,120	57,571	64,122
130	122	0120	0000	050	1067	52823000	MPSER-UAAL	24,053	30,692	34,185
130	122	0120	0000	050	1067	52830000	FICA-District Paid	14,467	15,601	17,376
130	122	0120	0000	050	1067	52840000	Workmans Compensation	1,443	3,059	-
130	122	0120	0000	050	1067	52850000	Unemployment Compensation	649	1,020	-
130	122	0120	0000	050	0067	53110000	Contracted Sub Teachers	39,818	10,000	10,000
130	122	0130	0000	050	0050	55110000	Teaching/Testing Supplies	267	400	400
130	122	0130	0000	050	0050	55111000	Teaching Supplies	241	350	350
130	122	0130	0000	050	1067	51240000	SAL Teaching	46,155	57,889	57,889
130	122	0130	0000	050	1067	51631000	Paraprofessionals	115,072	116,852	155,334
130	122	0130	0000	050	1067	51840000	SAL Temp Aide	-	-	-
130	122	0130	0000	050	1067	51860000	SAL Sub Ops/Teaching Asst	16,742	8,500	8,500
130	122	0130	0000	050	1067	51870000	SAL Temp Teaching	-	-	-
130	122	0130	0000	050	1067	51920000	SAL Extra Duty Stipends	-	-	-
130	122	0130	0000	050	1067	51960000	O/T Operations/Maintenance	-	-	-
130	122	0130	0000	050	1067	51970000	SAL Extra Duty 6 Period	4,659	2,500	2,500
130	122	0130	0000	050	1067	52130000	Group Health and Accident	57,586	74,647	71,736
130	122	0130	0000	050	1067	52820000	MPSER-District Paid	50,704	51,729	62,592
130	122	0130	0000	050	1067	52823000	MPSER-UAAL	25,647	27,578	33,369
130	122	0130	0000	050	1067	52830000	FICA-District Paid	11,700	14,018	16,962
130	122	0130	0000	050	1067	52840000	Workmans Compensation	1,297	2,749	-
130	122	0130	0000	050	1067	52850000	Unemployment Compensation	516	916	-
130	122	0190	0000	050	0050	55110000	Teaching/Testing Supplies	272	500	500
130	122	0190	0000	050	0050	55111000	Teaching Supplies	778	800	800
130	122	0190	0000	050	1067	51240000	SAL Teaching	131,635	137,544	134,804
130	122	0190	0000	050	1067	51631000	Paraprofessionals	181,955	184,693	179,549
130	122	0190	0000	050	1067	51790000	SAL Incentive	-	-	-
130	122	0190	0000	050	1067	51760000	Termination Pay (Severance)	3,223		
130	122	0190	0000	050	1067	51840000	SAL Temp Aide	-	-	-
130	122	0190	0000	050	1067	51860000	SAL Sub Ops/Teaching Asst	8,272	8,600	8,600
130	122	0190	0000	050	1067	51870000	SAL Temp Teaching	-	-	-
130	122	0190	0000	050	1067	51920000	SAL Extra Duty Stipends	-	-	-
130	122	0190	0000	050	1067	51960000	O/T Operations/Maintenance	-	-	-
130	122	0190	0000	050	1067	51970000	SAL Extra Duty 6 Period	334	1,500	1,500
130	122	0190	0000	050	1067	52130000	Group Health and Accident	67,865	83,896	80,357
130	122	0190	0000	050	1067	52820000	MPSER-District Paid	82,078	93,819	91,593
130	122	0190	0000	050	1067	52823000	MPSER-UAAL	44,384	50,017	48,830
130	122	0190	0000	050	1067	52830000	FICA-District Paid	23,454	25,424	24,821
130	122	0190	0000	050	1067	52840000	Workmans Compensation	2,285	4,985	-
130	122	0190	0000	050	1067	52850000	Unemployment Compensation	1,042	1,662	-
130	122	0190	0000	050	0033	53210000	Mileage Reimbursement	-	100	100
130	122	0190	0000	050	0067	53110000	Contracted Sub Teachers	52,578	28,500	7,500
130	122	0193	0000	050	0050	55110000	Teaching/Testing Supplies	1,168	1,200	1,200
130	122	0193	0000	050	0050	55111000	Teaching Supplies	443	-	-
130	122	0193	0000	050	1067	51240000	SAL Teaching	20,397	51,520	50,532
130	122	0193	0000	050	1067	51631000	Paraprofessionals	184,481	188,073	161,770
130	122	0193	0000	050	1067	51840000	SAL Temp Aide	913	-	-
130	122	0193	0000	050	1067	51860000	SAL Sub Ops/Teaching Asst	26,226	10,000	10,000
130	122	0193	0000	050	1067	51870000	SAL Temp Teaching	-	-	-
130	122	0193	0000	050	1067	51920000	SAL Extra Duty Stipends	-	350	350
130	122	0193	0000	050	1067	51970000	SAL Extra Duty 6 Period	7,061	6,500	6,500
130	122	0193	0000	050	1067	52130000	Group Health and Accident	46,339	56,482	43,662
130	122	0193	0000	050	1067	52820000	MPSER-District Paid	68,091	72,394	64,690

School District of the City of Pontiac
General Fund - Special Education Fund 130

Fund xxx	Func xxx	Prog xxxx	Grant xxxx	Loc xxx	Resp xxxx	Object xxxxxxxx	Description	2020-21 Actual	2021-22 Amendment #1	2022-23 Proposed Budget
130	122	0193	0000	050	1067	52823000	MPSER-UAAL	34,449	38,595	34,487
130	122	0193	0000	050	1067	52830000	FICA-District Paid	17,185	19,618	17,530
130	122	0193	0000	050	1067	52840000	Workmans Compensation	1,649	3,847	-
130	122	0193	0000	050	1067	52850000	Unemployment Compensation	757	1,282	-
130	122	0193	0000	050	1067	52920000	Cash In Lieu Of Benefits	(560)	500	500
130	122	0193	0000	050	1067	53110000	Contracted Sub Teachers	85,358	87,028	87,028
130	122	0194	0000	050	1067	51240000	SAL Teaching	-	-	-
130	122	0194	0000	050	1067	51631000	Paraprofessionals	24,928	25,455	25,455
130	122	0194	0000	050	1067	51840000	SAL Temp Aide	-	-	-
130	122	0194	0000	050	1067	51860000	SAL Sub Ops/Teaching Asst	-	-	-
130	122	0194	0000	050	1067	52130000	Group Health and Accident	2,479	3,100	3,010
130	122	0194	0000	050	1067	52820000	MPSER-District Paid	6,997	7,186	7,186
130	122	0194	0000	050	1067	52823000	MPSER-UAAL	3,523	3,831	3,831
130	122	0194	0000	050	1067	52830000	FICA-District Paid	1,852	1,947	1,947
130	122	0194	0000	050	1067	52840000	Workmans Compensation	172	382	-
130	122	0194	0000	050	1067	52850000	Unemployment Compensation	77	127	-
130	122	0194	0000	050	0067	53110000	Contracted Sub Teachers	-	-	-
130	122	0110	0000	054	1067	51240000	SAL Teaching	63,500	64,181	64,181
130	122	0110	0000	054	1067	51631000	Paraprofessionals	26,014	24,000	47,509
130	122	0110	0000	054	1067	51840000	SAL Temp Aide	-	-	-
130	122	0110	0000	054	1067	51860000	SAL Sub Ops/Teaching Asst	1,924	2,700	2,700
130	122	0110	0000	054	1067	51870000	SAL Temp Teaching	-	-	-
130	122	0110	0000	054	1067	51920000	SAL Extra Duty Stipends	-	-	-
130	122	0110	0000	054	1067	51970000	SAL Extra Duty 6 Period	85	-	-
130	122	0110	0000	054	1067	52130000	Group Health and Accident	7,200	8,652	23,376
130	122	0110	0000	054	1067	52820000	MPSER-District Paid	21,400	25,656	32,292
130	122	0110	0000	054	1067	52823000	MPSER-UAAL	13,132	13,678	17,216
130	122	0110	0000	054	1067	52830000	FICA-District Paid	6,861	6,952	8,751
130	122	0110	0000	054	1067	52840000	Workmans Compensation	639	1,363	-
130	122	0110	0000	054	1067	52850000	Unemployment Compensation	290	454	-
130	122	0110	0000	054	1067	52920000	Cash In Lieu Of Benefits	1,400	-	-
130	122	0110	0000	054	1067	53110000	Contracted Sub Teachers	56	1,000	1,000
130	122	0110	0000	054	0067	53110000	Contracted Sub Teachers	-	-	-
130	122	0120	0000	054	1067	51240000	SAL Teaching	65,000	67,951	67,951
130	122	0120	0000	054	1067	51631000	Paraprofessionals	100,079	101,808	86,324
130	122	0120	0000	054	1067	51840000	SAL Temp Aide	-	-	-
130	122	0120	0000	054	1067	51860000	SAL Sub Ops/Teaching Asst	711	1,500	1,500
130	122	0120	0000	054	1067	51960000	O/T Operations/Maintenance	-	-	-
130	122	0120	0000	054	1067	51970000	SAL Extra Duty 6 Period	41	-	-
130	122	0120	0000	054	1067	52130000	Group Health and Accident	19,648	27,174	25,818
130	122	0120	0000	054	1067	52820000	MPSER-District Paid	46,475	48,346	43,975
130	122	0120	0000	054	1067	52823000	MPSER-UAAL	23,934	25,774	23,444
130	122	0120	0000	054	1067	52830000	FICA-District Paid	11,953	13,101	11,917
130	122	0120	0000	054	1067	52840000	Workmans Compensation	1,138	2,569	-
130	122	0120	0000	054	1067	52850000	Unemployment Compensation	521	856	-
130	122	0120	0000	054	1067	53110000	Contracted Sub Teachers	-	25,000	-
130	122	0140	0000	054	1067	51240000	SAL Teaching	-	-	-
130	122	0140	0000	054	1067	51630000	Aides Salary	-	-	-
130	122	0140	0000	054	1067	51631000	Paraprofessionals	61,517	60,592	84,325
130	122	0140	0000	054	1067	51840000	SAL Temp Aide	-	-	-
130	122	0140	0000	054	1067	51860000	SAL Sub Ops/Teaching Asst	422	1,000	1,000
130	122	0140	0000	054	1067	51970000	SAL Extra Duty 6 Period	6,191	3,000	3,000
130	122	0140	0000	054	1067	52130000	Group Health and Accident	21,028	23,823	25,443
130	122	0140	0000	054	1067	52820000	MPSER-District Paid	18,956	18,234	24,934
130	122	0140	0000	054	1067	52823000	MPSER-UAAL	9,833	9,721	13,293
130	122	0140	0000	054	1067	52830000	FICA-District Paid	4,612	4,941	6,757
130	122	0140	0000	054	1067	52840000	Workmans Compensation	462	969	-
130	122	0140	0000	054	1067	52850000	Unemployment Compensation	215	323	-
130	122	0140	0000	054	0067	53110000	Contracted Sub Teachers	-	-	-
130	122	0140	0000	054	0067	53111000	Contracted Services Spec	-	-	-
130	122	0193	0000	054	1067	51240000	SAL Teaching	-	-	-
130	122	0193	0000	054	1067	51631000	Paraprofessionals	91,850	93,814	92,146
130	122	0193	0000	054	1067	51840000	SAL Temp Aide	-	-	-
130	122	0193	0000	054	1067	51860000	SAL Sub Ops/Teaching Asst	13,723	7,500	7,500
130	122	0193	0000	054	1067	51920000	SAL Extra Duty Stipends	-	-	-
130	122	0193	0000	054	1067	51960000	O/T Operations/Maintenance	-	-	-
130	122	0193	0000	054	1067	51970000	SAL Extra Duty 6 Period	3,884	3,500	3,500
130	122	0193	0000	054	1067	52130000	Group Health and Accident	21,242	26,593	25,438

School District of the City of Pontiac
General Fund - Special Education Fund 130

Fund xxx	Func xxx	Prog xxxx	Grant xxxx	Loc xxx	Resp xxxx	Object xxxxxxxx	Description	2020-21 Actual	2021-22 Amendment #1	2022-23 Proposed Budget
130	122	0193	0000	054	1067	52820000	MPSER-District Paid	30,806	29,589	29,118
130	122	0193	0000	054	1067	52823000	MPSER-UAAL	15,674	15,775	15,523
130	122	0193	0000	054	1067	52830000	FICA-District Paid	7,621	8,018	7,891
130	122	0193	0000	054	1067	52840000	Workmans Compensation	765	1,572	-
130	122	0193	0000	054	1067	52850000	Unemployment Compensation	329	524	-
130	122	0193	0000	054	1067	52920000	Cash In Lieu Of Benefits	-	-	-
130	122	0193	0000	054	0067	53110000	Contracted Sub Teachers	-	750	750
130	122	0194	0000	054	1067	51240000	SAL Teaching	134,915	136,867	126,558
130	122	0194	0000	054	1067	51630000	Aides Salary	-	-	-
130	122	0194	0000	054	1067	51631000	Paraprofessionals	-	15,000	-
130	122	0194	0000	054	1067	51840000	SAL Temp Aide	-	-	-
130	122	0194	0000	054	1067	51860000	SAL Sub Ops/Teaching Asst	-	12,000	-
130	122	0194	0000	054	1067	51870000	SAL Temp Teaching	-	-	-
130	122	0194	0000	054	1067	51920000	SAL Extra Duty Stipends	665	-	-
130	122	0194	0000	054	1067	51970000	SAL Extra Duty 6 Period	9,599	6,500	6,500
130	122	0194	0000	054	1067	52130000	Group Health and Accident	11,681	9,590	14,348
130	122	0194	0000	054	1067	52820000	MPSER-District Paid	37,248	48,095	37,562
130	122	0194	0000	054	1067	52823000	MPSER-UAAL	18,350	25,640	20,025
130	122	0194	0000	054	1067	52830000	FICA-District Paid	10,319	13,033	10,179
130	122	0194	0000	054	1067	52840000	Workmans Compensation	940	2,556	-
130	122	0194	0000	054	1067	52850000	Unemployment Compensation	520	852	-
130	122	0194	0000	054	1067	52920000	Cash In Lieu Of Benefits	-	-	-
130	122	0194	0000	054	0067	53110000	Contracted Sub Teachers	129,088	129,420	60,000
130	122	0110	0000	071	1067	51240000	SAL Teaching	74,000	77,381	70,561
130	122	0110	0000	071	1067	51630000	Aides Salary	-	-	-
130	122	0110	0000	071	1067	51631000	Paraprofessionals	97,358	85,000	97,500
130	122	0110	0000	071	1067	51860000	SAL Sub Ops/Teaching Asst	4,115	1,500	1,500
130	122	0110	0000	071	1067	53110000	Contracted Sub Teachers	1,800	-	-
130	122	0110	0000	071	1067	51960000	O/T Operations/Maintenance	389	3,800	3,800
130	122	0110	0000	071	1067	51970000	SAL Extra Duty 6 Period	52	-	-
130	122	0110	0000	071	1067	52130000	Group Health and Accident	34,639	39,028	40,077
130	122	0110	0000	071	1067	52820000	MPSER-District Paid	50,013	47,336	48,940
130	122	0110	0000	071	1067	52823000	MPSER-UAAL	25,698	25,236	26,091
130	122	0110	0000	071	1067	52830000	FICA-District Paid	11,656	12,828	13,262
130	122	0110	0000	071	1067	52840000	Workmans Compensation	1,221	2,515	71,515
130	122	0110	0000	071	1067	52850000	Unemployment Compensation	556	838	24,457
130	122	0110	0000	071	1067	52920000	Cash In Lieu Of Benefits	-	-	-
130	122	0120	0000	071	0067	53110000	Contracted Sub Teachers	-	1,000	1,000
130	122	0120	0000	071	1067	51240000	SAL Teaching	80,500	84,167	76,726
130	122	0120	0000	071	1067	51631000	Paraprofessionals	62,729	63,643	63,421
130	122	0120	0000	071	1067	51790000	SAL Incentive	-	-	-
130	122	0120	0000	071	1067	51840000	SAL Temp Aide	-	-	-
130	122	0120	0000	071	1067	51970000	SAL Extra Duty 6 Period	1,189	1,500	1,500
130	122	0120	0000	071	1067	52130000	Group Health and Accident	18,134	20,414	17,186
130	122	0120	0000	071	1067	52820000	MPSER-District Paid	40,613	42,150	39,987
130	122	0120	0000	071	1067	52823000	MPSER-UAAL	20,857	22,471	21,318
130	122	0120	0000	071	1067	52830000	FICA-District Paid	10,196	11,422	10,836
130	122	0120	0000	071	1067	52840000	Workmans Compensation	988	2,240	-
130	122	0120	0000	071	1067	52850000	Unemployment Compensation	457	747	-
130	122	0130	0000	071	1067	51970000	SAL Extra Duty 6 Period	350		
130	122	0130	0000	071	1067	52820000	MPSER-District Paid	99		
130	122	0130	0000	071	1067	52823000	MPSER-UAAL	51		
130	122	0130	0000	071	1067	52830000	FICA-District Paid	25		
130	122	0130	0000	071	1067	52840000	Workmans Compensation	2		
130	122	0130	0000	071	1067	52850000	Unemployment Compensation	1		
130	122	0140	0000	071	0067	53111000	Contracted Services Spec	-	-	-
130	122	0140	0000	071	1067	51631000	Paraprofessionals	-	5,600	43,859
130	122	0140	0000	071	0067	51860000	SAL Sub Ops/Teaching Asst			15,469
130	122	0140	0000	071	1067	51970000	SAL Extra Duty 6 Period	-	-	-
130	122	0140	0000	071	1067	52130000	Group Health and Accident	-	-	7,190
130	122	0140	0000	071	1067	52820000	MPSER-District Paid	-	-	16,748
130	122	0140	0000	071	1067	52823000	MPSER-UAAL	-	-	8,929
130	122	0140	0000	071	1067	52830000	FICA-District Paid	-	-	4,539
130	122	0140	0000	071	1067	52840000	Workmans Compensation	-	-	-
130	122	0140	0000	071	1067	52850000	Unemployment Compensation	-	-	-
130	122	0140	0000	071	0067	53110000	Contracted Sub Teachers	35,088	16,000	7,500
130	122	0193	0000	071	1067	51240000	SAL Teaching	-	-	-
130	122	0193	0000	071	1067	51631000	Paraprofessionals	27,019	25,000	21,138

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Fund xxx	Func xxx	Prog xxxx	Grant xxxx	Loc xxx	Resp xxxx	Object xxxxxxxx	Description	2020-21 Actual	2021-22 Amendment #1	2022-23 Proposed Budget
130	122	0193	0000	071	1067	51840000	SAL Temp Aide	-	-	-
130	122	0193	0000	071	1067	51860000	SAL Sub Ops/Teaching Asst	12,129	5,500	5,500
130	122	0193	0000	071	1067	51870000	SAL Temp Teaching	-	-	-
130	122	0193	0000	071	1067	51970000	SAL Extra Duty 6 Period	167	-	-
130	122	0193	0000	071	1067	52130000	Group Health and Accident	4,065	4,453	7,204
130	122	0193	0000	071	1067	52820000	MPSER-District Paid	10,563	8,610	7,520
130	122	0193	0000	071	1067	52823000	MPSER-UAAL	5,664	4,590	4,009
130	122	0193	0000	071	1067	52830000	FICA-District Paid	3,145	2,333	2,038
130	122	0193	0000	071	1067	52840000	Workmans Compensation	279	458	-
130	122	0193	0000	071	1067	52850000	Unemployment Compensation	141	153	-
130	122	0193	0000	071	0033	57410000	Dues And Fees	150	300	300
130	122	0193	0000	071	0067	53110000	Contracted Sub Teachers	-	200	200
130	122	0194	0000	071	1067	51240000	SAL Teaching	128,500	134,333	127,293
130	122	0194	0000	071	1067	51630000	Aides Salary	-	-	-
130	122	0194	0000	071	1067	51631000	Paraprofessionals	18,107	20,572	15,000
130	122	0194	0000	071	1067	51920000	SAL Extra Duty Stipends	665	-	-
130	122	0194	0000	071	1067	51970000	SAL Extra Duty 6 Period	9,614	2,500	9,500
130	122	0194	0000	071	1067	52130000	Group Health and Accident	6,365	6,665	7,118
130	122	0194	0000	071	1067	52820000	MPSER-District Paid	39,342	44,435	42,851
130	122	0194	0000	071	1067	52823000	MPSER-UAAL	22,718	23,689	22,845
130	122	0194	0000	071	1067	52830000	FICA-District Paid	11,577	12,041	11,612
130	122	0194	0000	071	1067	52840000	Workmans Compensation	1,102	2,361	-
130	122	0194	0000	071	1067	52850000	Unemployment Compensation	466	787	-
130	122	0194	0000	071	1067	52920000	Cash In Lieu Of Benefits	-	-	-
130	122	0194	0000	071	0067	53110000	Contracted Sub Teachers	80,309	45,000	45,000
130	122	0194	8010	045	0801	53110000	Contracted Sub Teachers	-	-	-
130	122	0194	8010	045	0801	55110000	Teaching/Testing Supplies	-	-	-
130	122	0194	8011	045	0045	51920000	SAL Extra Duty Stipends	2,341		
130	122	0194	8011	045	0045	52820000	MPSER-District Paid	621		
130	122	0194	8011	045	0045	52823000	MPSER-UAAL	317		
130	122	0194	8011	045	0045	52830000	FICA-District Paid	151		
130	122	0194	8011	045	0045	52840000	Workmans Compensation	15		
130	122	0194	8011	045	0045	52850000	Unemployment Compensation	7		
130	122	0191	8050	010	0045	51240000	SAL Teaching	1,722	-	-
130	122	0191	8050	010	0045	52130000	Group Health and Accident	(491)	-	-
130	122	0191	8050	010	0045	52820000	MPSER-District Paid	142	-	-
130	122	0191	8050	010	0045	52823000	MPSER-UAAL	58	-	-
130	122	0191	8050	010	0045	52830000	FICA-District Paid	32	-	-
130	122	0191	8050	010	0045	52840000	Workmans Compensation	3	-	-
130	122	0191	8050	010	0045	52850000	Unemployment Compensation	1	-	-
130	122	0191	8050	010	0805	53110000	Contracted Sub Teachers	-	-	-
130	122	0191	8051	010	0045	51240000	SAL Teaching	30,513	35,040	35,040
130	122	0191	8051	010	0045	52130000	Group Health and Accident	3,997	4,970	4,970
130	122	0191	8051	010	0045	52820000	MPSER-District Paid	8,365	9,812	9,812
130	122	0191	8051	010	0045	52823000	MPSER-UAAL	4,607	5,085	5,085
130	122	0191	8051	010	0045	52830000	FICA-District Paid	2,269	2,681	2,681
130	122	0191	8051	010	0045	52840000	Workmans Compensation	197	246	246
130	122	0191	8051	010	0045	52850000	Unemployment Compensation	120	106	106
130	122	0191	8051	010	0850	53110000	Contracted Sub Teachers	-	1,596	1,596
130	122	0193	8019	045	0045	52850000	Unemployment Compensation	-	28	28
130	122	0193	8010	045	0045	51920000	SAL Extra Duty Stipends	2,222	6,668	6,668
130	122	0193	8010	045	0045	51960000	O/T Operations/Maintenance	1,562	2,125	2,125
130	122	0193	8010	045	0045	52820000	MPSER-District Paid	2,478	2,463	2,463
130	122	0193	8010	045	0045	52823000	MPSER-UAAL	1,119	1,277	1,277
130	122	0193	8010	045	0045	52830000	FICA-District Paid	649	674	674
130	122	0193	8010	045	0045	52840000	Workmans Compensation	65	62	62
130	122	0193	8010	045	0045	52850000	Unemployment Compensation	25	28	28
130	122	0000	0000	033	0033	53310000	Field Trips	-	1,000	1,000
130	122	0000	0000	033	0033	53330000	Pupil Trans-Private Automobile	-	-	-
130	122	0000	0000	033	0033	55110000	Teaching/Testing Supplies	-	150	150
130	122	0000	0000	033	0033	58210000	Tuition Payments	-	720,000	741,600
130	122	0000	0000	033	1067	51840000	SAL Temp Aide	-	6,000	-
130	122	0000	0000	033	1067	52130000	Group Health and Accident	-	-	-
130	122	0000	0000	033	1067	52820000	MPSER-District Paid	-	1,694	-
130	122	0000	0000	033	1067	52823000	MPSER-UAAL	-	903	-
130	122	0000	0000	033	1067	52830000	FICA-District Paid	-	459	-
130	122	0000	0000	033	1067	52840000	Workmans Compensation	-	90	-
130	122	0000	0000	033	1067	52850000	Unemployment Compensation	-	30	-

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Fund xxx	Func xxx	Prog xxxx	Grant xxxx	Loc xxx	Resp xxxx	Object xxxxxxxx	Description	2020-21 Actual	2021-22 Amendment #1	2022-23 Proposed Budget
130	122	0194	8010	020	0045	51240000	SAL Teaching	35,733	-	-
130	122	0194	8010	020	0045	51970000	SAL Extra Duty 6 Period	-	-	-
130	122	0194	8010	020	0045	52130000	Group Health and Accident	1,268	-	-
130	122	0194	8010	020	0045	52820000	MPSER-District Paid	7,596	-	-
130	122	0194	8010	020	0045	52823000	MPSER-UAAL	3,807	-	-
130	122	0194	8010	020	0045	52830000	FICA-District Paid	1,642	-	-
130	122	0194	8010	020	0045	52840000	Workmans Compensation	232	-	-
130	122	0194	8010	020	0045	52850000	Unemployment Compensation	39	-	-
130	122	0194	8011	020	0045	51240000	SAL Teaching	40,767	68,263	68,263
130	122	0194	8011	020	0045	52130000	Group Health and Accident	6,799	5,539	5,539
130	122	0194	8011	020	0045	52820000	MPSER-District Paid	14,249	19,114	19,114
130	122	0194	8011	020	0045	52823000	MPSER-UAAL	7,477	9,905	9,905
130	122	0194	8011	020	0045	52830000	FICA-District Paid	3,462	5,223	5,223
130	122	0194	8011	020	0045	52840000	Workmans Compensation	295	478	478
130	122	0194	8011	020	0045	52850000	Unemployment Compensation	211	205	205
130	122	0194	8011	045	0801	55110000	Teaching/Testing Supplies	9,814	8,000	8,000
130	122	0194	8011	071	0045	51240000	SAL Teaching	20,101	34,132	34,132
130	122	0194	8011	071	0045	52130000	Group Health and Accident	1,990	2,770	2,770
130	122	0194	8011	071	0045	52820000	MPSER-District Paid	7,009	9,557	9,557
130	122	0194	8011	071	0045	52823000	MPSER-UAAL	3,678	4,953	4,953
130	122	0194	8011	071	0045	52830000	FICA-District Paid	1,813	2,612	2,612
130	122	0194	8011	071	0045	52840000	Workmans Compensation	145	239	239
130	122	0194	8011	071	0045	52850000	Unemployment Compensation	104	103	103
130	122	0194	8011	020	0850	53110000	Contracted Sub Teachers	-	1,680	1,680
130	122	0194	8011	054	0045	51240000	SAL Teaching	20,101	34,132	34,132
130	122	0194	8011	054	0045	52130000	Group Health and Accident	1,990	2,770	2,770
130	122	0194	8011	054	0045	52820000	MPSER-District Paid	7,009	9,557	9,557
130	122	0194	8011	054	0045	52823000	MPSER-UAAL	3,678	4,953	4,953
130	122	0194	8011	054	0045	52830000	FICA-District Paid	1,813	2,612	2,612
130	122	0194	8011	054	0045	52840000	Workmans Compensation	145	239	239
130	122	0194	8011	054	0045	52850000	Unemployment Compensation	104	103	103
130	122	0194	8011	071	0850	53110000	Contracted Sub Teachers	-	840	840
130	122	0194	8010	054	0045	51240000	SAL Teaching	17,649	-	-
130	122	0194	8010	054	0045	51970000	SAL Extra Duty 6 Period	-	-	-
130	122	0194	8010	054	0045	52130000	Group Health and Accident	548	-	-
130	122	0194	8010	054	0045	52820000	MPSER-District Paid	3,604	-	-
130	122	0194	8010	054	0045	52823000	MPSER-UAAL	1,814	-	-
130	122	0194	8010	054	0045	52830000	FICA-District Paid	888	-	-
130	122	0194	8010	054	0045	52840000	Workmans Compensation	111	-	-
130	122	0194	8010	054	0045	52850000	Unemployment Compensation	18	-	-
130	122	0194	8010	071	0045	51240000	SAL Teaching	17,650	-	-
130	122	0194	8010	071	0045	51970000	SAL Extra Duty 6 Period	-	-	-
130	122	0194	8010	071	0045	52130000	Group Health and Accident	548	-	-
130	122	0194	8010	071	0045	52820000	MPSER-District Paid	3,604	-	-
130	122	0194	8010	071	0045	52823000	MPSER-UAAL	1,814	-	-
130	122	0194	8010	071	0045	52830000	FICA-District Paid	888	-	-
130	122	0194	8010	071	0045	52840000	Workmans Compensation	111	-	-
130	122	0194	8010	071	0045	52850000	Unemployment Compensation	17	-	-
130	122	0000	0000	899	0045	59999000	Authorized & Unallocated	(55)	6,352	6,352
130	122	0120	8010	045	0045	51920000	SAL Extra Duty Stipends	-	6,668	6,668
130	122	0120	8010	045	0045	51960000	O/T Operations/Maintenance	-	2,125	2,125
130	122	0120	8010	045	0045	52820000	MPSER-District Paid	-	2,463	2,463
130	122	0120	8010	045	0045	52823000	MPSER-UAAL	-	1,277	1,277
130	122	0120	8010	045	0045	52830000	FICA-District Paid	-	674	674
130	122	0120	8010	045	0045	52840000	Workmans Compensation	-	68	68
130	122	0120	8010	045	0045	52850000	Unemployment Compensation	-	28	28
130	122	0193	8019	045	0045	51920000	SAL Extra Duty Stipends	-	6,668	6,668
130	122	0193	8019	045	0045	51960000	O/T Operations/Maintenance	-	2,125	2,125
130	122	0193	8019	045	0045	52820000	MPSER-District Paid	-	2,463	2,463
130	122	0193	8019	045	0045	52823000	MPSER-UAAL	-	1,277	1,277
130	122	0193	8019	045	0045	52830000	FICA-District Paid	-	674	674
130	122	0193	8019	045	0045	52840000	Workmans Compensation	-	62	62
130	122	0194	8011	054	0850	53110000	Contracted Sub Teachers	-	840	840
							Total Special Education	**7,361,880**	**8,351,383**	**8,423,184**
130	213	0011	0000	033	0033	53111000	Contracted Services Spec	259,172	385,439	227,140
130	213	0011	0000	033	0033	53130000	Staff Development/PMRM	-	-	-

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Fund xxx	Func xxx	Prog xxxx	Grant xxxx	Loc xxx	Resp xxxx	Object xxxxxxxx	Description	2020-21 Actual	2021-22 Amendment #1	2022-23 Proposed Budget
130	213	0011	0000	033	0033	53210000	Mileage Reimbursement	-	2,000	-
130	213	0011	0000	033	0067	53111000	Contracted Services Spec	-	-	-
130	213	0011	8010	045	0801	55110000	Teaching/Testing Supplies	-	-	-
130	213	0011	8019	045	0801	55110000	Teaching/Testing Supplies	-	-	-
130	213	0012	0000	033	0033	53112000	In District PD Subs	85,761	65,000	65,000
130	213	0012	0000	033	0033	53190000	Contract Service/Trans EDK	-	-	-
130	213	0012	0000	033	0033	53210000	Mileage Reimbursement	-	500	-
130	213	0013	0000	033	0033	53113000	In District PD Subs	110,722	95,000	95,000
130	213	0013	0000	033	0033	53130000	Staff Development/PMRM	-	-	-
130	213	0013	0000	033	0033	53210000	Mileage Reimbursement	-	1,500	-
130	213	0013	0000	033	0067	53111000	Contracted Services Spec	-	-	-
130	213	0013	8010	045	0801	53130000	Staff Development/PMRM	-	-	-
130	213	0013	8018	045	0801	55110000	Teaching/Testing Supplies	-	-	-
130	213	0013	8018	045	0850	53110000	Teaching/Testing Supplies	-	21,486	22,500
130	213	0014	0000	033	0033	53130000	Staff Development/PMRM	-	-	17,901
130	213	0014	0000	033	0033	53210000	Mileage Reimbursement	-	500	-
130	213	0014	0000	033	0067	53111000	Contracted Services Spec	-	-	-
130	213	0015	0000	033	0033	53113000	In District PD Subs	90,760	70,000	95,000
130	213	0015	0000	033	0033	53130000	Staff Development/PMRM	-	-	-
130	213	0015	0000	033	0033	53210000	Mileage Reimbursement	-	500	-
130	213	0015	0000	050	1067	52820000	MPSER-District Paid	-	-	-
130	213	0015	8010	045	0801	53130000	Staff Development/PMRM	-	-	-
130	213	0110	8018	045	0801	55110000	Teaching/Testing Supplies	-	-	-
							Total Health Services	**546,415**	**641,925**	**522,541**
130	214	0000	0000	899	0045	59999000	Authorized & Unallocated	-	-	-
130	214	0021	0000	033	0033	53130000	Staff Development/PMRM	218,658	195,000	228,124
130	214	0021	0000	033	0033	53141000	Contracted Personnel Mgr	-	-	-
130	214	0021	0000	033	0033	53210000	Mileage Reimbursement	-	2,000	-
130	214	0021	0000	033	0067	53111000	Contracted Services Spec	-	-	-
130	214	0021	0000	033	1067	51430000	SAL Psychological	96,786	107,350	107,350
130	214	0021	0000	033	1067	51920000	SAL Extra Duty Stipends	840	-	-
130	214	0021	0000	033	1067	51970000	SAL Extra Duty 6 Period	-	-	-
130	214	0021	0000	033	1067	52130000	Group Health and Accident	1,753	2,082	2,082
130	214	0021	0000	033	1067	52820000	MPSER-District Paid	24,705	30,305	30,305
130	214	0021	0000	033	1067	52823000	MPSER-UAAL	14,094	16,156	16,156
130	214	0021	0000	033	1067	52830000	FICA-District Paid	7,468	8,212	8,212
130	214	0021	0000	033	1067	52840000	Workmans Compensation	679	1,610	-
130	214	0021	0000	033	1067	52850000	Unemployment Compensation	298	537	-
130	214	0021	8011	045	0850	55110000	Teaching/Testing Supplies	-	4,000	4,000
							Total Psychological Services	**369,183**	**367,252**	**396,229**
130	215	0000	0000	899	0045	59999000	Authorized & Unallocated	-	-	-
130	215	0032	0000	033	0033	53130000	Staff Development/PMRM	146,494	-	55,000
130	215	0032	0000	033	0033	53133000	Contracted Services Spec	-	205,478	-
130	215	0032	0000	033	0033	53190000	Contract Service/Trans EDK	-	-	-
130	215	0032	0000	033	0033	53210000	Mileage Reimbursement	-	2,000	2,000
130	215	0032	8011	045	0045	51280000	Speech/Language Therapist Sal	-	43,700	43,700
130	215	0032	8011	045	0045	52130000	Group Health and Accident	-	8,879	8,879
130	215	0032	8011	045	0045	52820000	MPSER-District Paid	-	12,236	12,236
130	215	0032	8011	045	0045	52823000	MPSER-UAAL	-	6,341	6,341
130	215	0032	8011	045	0045	52830000	FICA-District Paid	-	3,344	3,344
130	215	0032	8011	045	0045	52840000	Workmans Compensation	-	306	306
130	215	0032	8011	045	0045	52850000	Unemployment Compensation	-	132	132
130	215	0032	8010	045	0850	53110000	Staff Development/PMRM	-	415,720	415,720
130	215	0032	8011	045	0850	55110000	Teaching/Testing Supplies	-	4,000	4,000
130	215	0032	8011	045	0801	53130000	Staff Development/PMRM	347,907	-	-
							Total Speech Services	**494,401**	**702,136**	**551,658**
130	216	0000	0000	899	0045	59999000	Authorized & Unallocated	-	-	-
130	216	0041	0000	033	0033	53130000	Staff Development/PMRM	220,651	201,983	206,023
130	216	0041	0000	033	0033	53141000	Contracted Staffing	-	-	-
130	216	0041	0000	033	0033	53210000	Mileage Reimbursement	-	3,000	-
130	216	0041	0000	033	0033	53220000	Empl Reim (Conference)	-	-	-
130	216	0041	0000	033	0067	53110000	Contracted Sub Teachers	-	-	-

School District of the City of Pontiac
General Fund - Special Education Fund 130

Fund xxx	Func xxx	Prog xxxx	Grant xxxx	Loc xxx	Resp xxxx	Object xxxxxxxx	Description	2020-21 Actual	2021-22 Amendment #1	2022-23 Proposed Budget
130	216	0041	0000	033	1067	51440000	SAL Social Worker	59,560	62,216	51,124
130	216	0041	0000	033	1067	51840000	SAL Temp Aide	-	-	-
130	216	0041	0000	033	1067	51920000	SAL Extra Duty Stipends	1,330	-	-
130	216	0041	0000	033	1067	51970000	SAL Extra Duty 6 Period	-	-	-
130	216	0041	0000	033	1067	52130000	Group Health and Accident	3,893	3,025	6,220
130	216	0041	0000	033	1067	52820000	MPSER-District Paid	17,333	17,564	14,432
130	216	0041	0000	033	1067	52823000	MPSER-UAAL	8,820	9,363	7,694
130	216	0041	0000	033	1067	52830000	FICA-District Paid	4,454	4,760	3,911
130	216	0041	0000	033	1067	52840000	Workmans Compensation	417	933	-
130	216	0041	0000	033	1067	52850000	Unemployment Compensation	193	311	-
130	216	0041	0000	033	1067	52920000	Cash In Lieu Of Benefits	77	100	100
130	216	0041	8010	045	0045	51440000	SAL Social Worker	62,977	-	-
130	216	0041	8010	045	0045	52130000	Group Health and Accident	2,264	-	-
130	216	0041	8010	045	0045	52820000	MPSER-District Paid	14,133	-	-
130	216	0041	8010	045	0045	52823000	MPSER-UAAL	7,033	-	-
130	216	0041	8010	045	0045	52830000	FICA-District Paid	3,630	-	-
130	216	0041	8010	045	0045	52840000	Workmans Compensation	441	-	-
130	216	0041	8010	045	0045	52850000	Unemployment Compensation	68	-	-
130	216	0041	8010	045	0045	52920000	Cash In Lieu Of Benefits	399		
130	216	0041	8010	045	0801	55110000	Teaching/Testing Supplies	-	-	-
130	216	0041	8010	045	0045	52820000	MPSER-District Paid	-	3,585	3,585
130	216	0041	8010	045	0045	52823000	MPSER-UAAL	-	1,858	1,858
130	216	0041	8010	045	0045	52850000	FICA-District Paid	-	39	39
130	216	0041	8011	045	0045	51440000	SAL Social Worker	76,669	145,611	145,611
130	216	0041	8011	045	0045	52130000	Group Health and Accident	3,855	5,434	5,434
130	216	0041	8011	045	0045	52820000	MPSER-District Paid	25,203	37,187	37,187
130	216	0041	8011	045	0045	52823000	MPSER-UAAL	13,228	19,271	19,271
130	216	0041	8011	045	0045	52830000	FICA-District Paid	6,660	11,140	11,140
130	216	0041	8011	045	0045	52840000	Workmans Compensation	527	1,020	1,020
130	216	0041	8011	045	0045	52850000	Unemployment Compensation	377	399	399
130	216	0041	8011	045	0045	52920000	Cash In Lieu Of Benefits	1,064		
130	216	0041	8011	045	0850	55110000	Teaching/Testing Supplies	3,136	4,000	4,000
							Total Social Work Services	**538,392**	**532,799**	**519,048**
130	218	0000	0000	899	0045	59999000	Authorized & Unallocated	-	-	-
130	218	0271	0000	001	1067	51250000	SAL Instruction Consulting	77,500	81,029	81,029
130	218	0271	0000	001	1067	51970000	SAL Extra Duty 6 Period	-	-	-
130	218	0271	0000	001	1067	52130000	Group Health and Accident	9,068	9,508	10,155
130	218	0271	0000	001	1067	52820000	MPSER-District Paid	21,789	22,875	22,874
130	218	0271	0000	001	1067	52823000	MPSER-UAAL	11,275	12,195	12,195
130	218	0271	0000	001	1067	52830000	FICA-District Paid	5,062	6,199	6,199
130	218	0271	0000	001	1067	52840000	Workmans Compensation	525	1,215	-
130	218	0271	0000	001	1067	52850000	Unemployment Compensation	250	405	-
130	218	0063	0000	033	0033	53210000	Mileage Reimbursement	-	200	200
130	218	0063	0000	033	0033	53220000	Empl Reim (Conference)	-	200	200
130	218	0063	0000	033	0067	53110000	Contracted Sub Teachers	-	-	-
130	218	0063	0000	033	1067	51250000	SAL Instruction Consulting	3,825	3,200	10,506
130	218	0063	0000	033	1067	51920000	SAL Extra Duty Stipends	1,260	1,000	1,000
130	218	0063	0000	033	1067	51970000	SAL Extra Duty 6 Period	-	3,000	3,000
130	218	0063	0000	033	1067	51971000	SAL Extra Duty 6 Period	-	200	200
130	218	0063	0000	033	1067	52130000	Group Health and Accident	413	800	800
130	218	0063	0000	033	1067	52820000	MPSER-District Paid	1,432	2,089	4,152
130	218	0063	0000	033	1067	52823000	MPSER-UAAL	732	1,114	2,213
130	218	0063	0000	033	1067	52830000	FICA-District Paid	343	566	1,125
130	218	0063	0000	033	1067	52840000	Workmans Compensation	35	111	-
130	218	0063	0000	033	1067	52850000	Unemployment Compensation	16	37	-
130	218	0063	8010	045	0045	51250000	SAL Instruction Consulting	34,229	-	-
130	218	0063	8010	045	0045	52130000	Group Health and Accident	1,432	-	-
130	218	0063	8010	045	0045	52820000	MPSER-District Paid	8,275	-	-
130	218	0063	8010	045	0045	52823000	MPSER-UAAL	4,140	-	-
130	218	0063	8010	045	0045	52830000	FICA-District Paid	1,958	-	-
130	218	0063	8010	045	0045	52840000	Workmans Compensation	207	-	-
130	218	0063	8010	045	0045	52850000	Unemployment Compensation	88	-	-
130	218	0063	8011	045	0045	51440000	SAL Social Worker	-	64,849	64,849
130	218	0063	8011	045	0045	52130000	Group Health and Accident	-	8,962	8,962
130	218	0063	8011	045	0045	52820000	MPSER-District Paid	-	18,158	18,158
130	218	0063	8011	045	0045	52823000	MPSER-UAAL	-	9,410	9,410

School District of the City of Pontiac
General Fund - Special Education Fund 130

Fund xxx	Func xxx	Prog xxxx	Grant xxxx	Loc xxx	Resp xxxx	Object xxxxxxxx	Description	2020-21 Actual	2021-22 Amendment #1	2022-23 Proposed Budget
130	218	0063	8011	045	0045	52830000	FICA-District Paid	-	4,961	4,961
130	218	0063	8011	045	0045	52840000	Workmans Compensation	-	454	454
130	218	0063	8011	045	0045	52850000	Unemployment Compensation	-	195	195
130	218	0063	8019	045	0045	51250000	SAL Instruction Consulting	38,454	-	-
130	218	0063	8019	045	0045	51970000	SAL Extra Duty 6 Period	-	-	-
130	218	0063	8019	045	0045	52130000	Group Health and Accident	6,402	-	-
130	218	0063	8019	045	0045	52820000	MPSER-District Paid	12,185	-	-
130	218	0063	8019	045	0045	52823000	MPSER-UAAL	6,301	-	-
130	218	0063	8019	045	0045	52830000	FICA-District Paid	2,889	-	-
130	218	0063	8019	045	0045	52840000	Workmans Compensation	289	-	-
130	218	0063	8019	045	0045	52850000	Unemployment Compensation	144	-	-
130	218	0081	0000	033	1067	51920000	SAL Extra Duty Stipends	-	-	-
130	218	0271	0000	001	0033	53210000	Mileage Reimbursement	-	1,200	1,200
							Total Teacher Consultant Services	**250,518**	**254,132**	**264,036**
130	219	0075	0000	050	0067	53110000	Contracted Sub Teachers	-	-	-
130	219	0075	0000	050	1067	51240000	SAL Teaching	48,761	50,934	43,364
130	219	0075	0000	050	1067	51920000	SAL Extra Duty Stipends	-	-	-
130	219	0075	0000	050	1067	52130000	Group Health and Accident	2,996	2,420	2,350
130	219	0075	0000	050	1067	52820000	MPSER-District Paid	13,682	14,379	12,242
130	219	0075	0000	050	1067	52823000	MPSER-UAAL	7,001	7,666	6,526
130	219	0075	0000	050	1067	52830000	FICA-District Paid	3,431	3,896	3,317
130	219	0075	0000	050	1067	52840000	Workmans Compensation	332	764	-
130	219	0075	0000	050	0033	53210000	Mileage Reimbursement	156	100	-
130	219	0075	0000	050	1067	52850000	Unemployment Compensation	-	255	-
							Total Other Pupil Services	**76,359**	**80,414**	**67,799**
130	221	0000	0000	068	1068	51940000	CS-PD Stipend	-	-	-
130	221	0000	0000	899	0045	59999000	Authorized & Unallocated	-	-	-
130	221	0000	8010	045	0045	51940000	CS-PD Stipend	770	-	-
130	221	0000	8010	045	0045	52130000	Group Health and Accident	-	-	-
130	221	0000	8010	045	0045	52820000	MPSER-District Paid	212	-	-
130	221	0000	8010	045	0045	52823000	MPSER-UAAL	96	-	-
130	221	0000	8010	045	0045	52830000	FICA-District Paid	53	-	-
130	221	0000	8010	045	0045	52840000	Workmans Compensation	7	-	-
130	221	0000	8010	045	0045	52850000	Unemployment Compensation	1	-	-
130	221	0000	8010	045	0801	53110000	Contracted Sub Teachers	-	-	-
130	221	0000	8010	045	0801	53220000	Empl Reim (Conference)	-	-	-
130	221	0000	8010	045	0801	55990000	Miscellaneous Supplies & Matl	-	-	-
130	221	0000	8011	045	0045	51940000	CS-PD Stipend	6,900	12,600	12,600
130	221	0000	8011	045	0045	52820000	MPSER-District Paid	1,271	3,528	3,528
130	221	0000	8011	045	0045	52823000	MPSER-UAAL	678	1,829	1,829
130	221	0000	8011	045	0045	52830000	FICA-District Paid	323	964	964
130	221	0000	8011	045	0045	52840000	Workmans Compensation	32	89	89
130	221	0000	8011	045	0045	52850000	Unemployment Compensation	14	38	38
130	221	0000	8011	045	0850	53220000	Contracted Sub Teachers	-	5,000	5,000
130	221	0000	8011	045	0850	53110000	Empl Reim (Conference)	-	5,600	5,600
							Total Improvement of Instruction	**10,357**	**29,648**	**29,648**
130	226	0000	0000	899	0045	59999000	Authorized & Unallocated	-	-	-
130	226	0081	0000	033	1067	51220000	SAL Counselor/Guidance	24,322	25,047	21,586
130	226	0081	0000	033	1067	51620000	SAL Secretarial	131,574	132,272	140,211
130	226	0081	0000	033	1067	51810000	SAL Sub Administrator	-	5,000	5,000
130	226	0081	0000	033	1067	51880000	SAL Temp-Clerical Support	-	1,500	1,500
130	226	0081	0000	033	1067	51920000	SAL Extra Duty Stipends	-	-	-
130	226	0081	0000	033	1067	52130000	Group Health and Accident	22,687	27,530	25,448
130	226	0081	0000	033	1067	52820000	MPSER-District Paid	43,123	46,246	47,510
130	226	0081	0000	033	1067	52823000	MPSER-UAAL	21,580	24,655	25,329
130	226	0081	0000	033	1067	52830000	FICA-District Paid	11,158	12,532	12,875
130	226	0081	0000	033	1067	52840000	Workmans Compensation	1,089	2,457	-
130	226	0081	0000	033	1067	52850000	Unemployment Compensation	470	819	-
130	226	0081	0000	033	0033	53210000	Mileage Reimbursement	-	500	500
130	226	0081	0000	033	0033	53610000	Printing & Binding	2,171	2,000	2,000
130	226	0081	0000	033	0033	55910000	Office Supplies	7,513	3,000	3,000
130	226	0081	0000	033	0033	55990000	Miscellaneous Supplies & Matl	1,678	2,000	2,000

School District of the City of Pontiac
General Fund - Special Education Fund 130

Fund xxx	Func xxx	Prog xxxx	Grant xxxx	Loc xxx	Resp xxxx	Object xxxxxxxx	Description	2020-21 Actual	2021-22 Amendment #1	2022-23 Proposed Budget
130	226	0081	0000	033	0048	53410000	Telephone	-	1,000	1,000
130	226	0081	0000	033	0048	53450000	Copyright Fees/Software Licens	4,764	5,000	5,000
130	226	0081	8011	045	0045	52823000	MPSER-UAAL	-	23,884	23,884
130	226	0081	8011	045	0045	52840000	Workmans Compensation	-	1,153	1,153
130	226	0081	8011	045	0045	51160000	SAL Director/Coordinator	175,038	164,598	164,598
130	226	0081	8011	045	0045	52130000	Group Health and Accident	34,661	37,228	37,228
130	226	0081	8011	045	0045	52820000	MPSER-District Paid	46,089	46,088	46,088
130	226	0081	8011	045	0045	52823000	MPSER-UAAL	23,806		
130	226	0081	8011	045	0045	52830000	FICA-District Paid	11,309	12,593	12,593
130	226	0081	8011	045	0045	52850000	Unemployment Compensation	1,190	495	495
130	226	0081	8019	045	0045	51160000	SAL Director	506	-	-
							Total Supv / Direction of Instr. Staff	**564,728**	**577,597**	**578,997**
130	241	0081	0000	050	1067	51160000	SAL Principal	96,662	100,976	127,394
130	241	0081	0000	050	1067	51620000	SAL Secretarial	43,598	46,280	46,349
130	241	0081	0000	050	1067	51810000	SAL Sub Administrator	-	-	-
130	241	0081	0000	050	1067	51880000	SAL Temp-Clerical Support	-	-	-
130	241	0081	0000	050	1067	51910000	O/T Administration	-	-	-
130	241	0081	0000	050	1067	51920000	SAL Extra Duty Stipends	-	-	-
130	241	0081	0000	050	1067	52130000	Group Health and Accident	27,115	33,945	21,937
130	241	0081	0000	050	1067	52820000	MPSER-District Paid	40,706	41,570	49,048
130	241	0081	0000	050	1067	52823000	MPSER-UAAL	20,505	22,162	26,148
130	241	0081	0000	050	1067	52830000	FICA-District Paid	9,829	11,265	13,291
130	241	0081	0000	050	1067	52840000	Workmans Compensation	1,008	2,209	-
130	241	0081	0000	050	1067	52850000	Unemployment Compensation	452	736	-
130	241	0081	0000	050	1067	52920000	Cash In Lieu Of Benefits	-	-	-
							Total Office of Principal	**239,875**	**259,143**	**284,167**
130	261	0000	0000	050	0093	54110000	Land/Buildings Repair & Maint	35	-	-
130	261	0000	0000	050	0093	54192000	Alarm Monitoring Service	-	-	-
130	261	0000	9998	050	0093	53830000	Water & Sewage	10,013	12,000	12,000
130	261	0000	9998	050	0093	53840000	Waste & Trash Disposal	729	5,000	5,000
130	261	0000	9998	050	0093	54110000	Land/Buildings Repair & Maint	68,823	66,000	66,000
130	261	0000	9998	050	0093	54192000	Alarm Monitoring Service	-	15,000	15,000
130	261	0000	9998	050	0093	55510000	Natural Gas	24,339	32,000	32,000
130	261	0000	9998	050	0093	55520000	Electricity	24,371	35,000	35,000
							Total Operations & Maintenance	**128,310**	**165,000**	**165,000**
130	271	0000	0000	899	0045	59999000	Authorized & Unallocated	-	-	-
130	271	0099	0000	033	0033	53310000	Cont Transportation - Out of District	-	40,045	-
130	271	0099	0000	033	0033	53313000	Cont Transportation - Out of District	46,299	1,657,563	120,000
130	271	0000	0000	033	0033	53313000	Cont Transportation In District	877,792		1,694,542
130	271	0099	0000	033	0033	53330000	Pupil Trans-Private Automobile	-	5,000	5,000
							Total Pupil Transportation	**924,091**	**1,702,608**	**1,819,542**
130	283	0000	8011	045	0045	51940000	CS-PD Stipend	1,029	14,700	14,700
130	283	0000	8011	045	0045	52820000	MPSER-District Paid	263	4,116	4,116
130	283	0000	8011	045	0045	52823000	MPSER-UAAL	141	2,133	2,133
130	283	0000	8011	045	0045	52830000	FICA-District Paid	75	1,125	1,125
130	283	0000	8011	045	0045	52840000	Workmans Compensation	7	103	103
130	283	0000	8011	045	0045	52850000	Unemployment Compensation	3	45	45
130	283	0000	8011	045	0850	53220000	Empl Reim (Conference)	45	4,920	4,920
							Total Staff/Personnel Services	**1,563**	**27,142**	**27,142**
130	371	0032	8010	045	0801	53130000	Staff Development/PMRM	2,386		
130	371	0041	8010	045	0045	51440000	SAL Social Worker	625		
130	371	0041	8010	045	0045	52130000	Group Health and Accident	45		
130	371	0041	8010	045	0045	52820000	MPSER-District Paid	130		
130	371	0041	8010	045	0045	52823000	MPSER-UAAL	67		
130	371	0041	8010	045	0045	52830000	FICA-District Paid	33		
130	371	0041	8010	045	0045	52840000	Workmans Compensation	3		
130	371	0041	8010	045	0045	52850000	Unemployment Compensation	4		
130	371	0041	8011	045	0045	51440000	SAL Social Worker	-	5,890	5,890

School District of the City of Pontiac
General Fund - Special Education Fund 130

Fund xxx	Func xxx	Prog xxxx	Grant xxxx	Loc xxx	Resp xxxx	Object xxxxxxxx	Description	2020-21 Actual	2021-22 Amendment #1	2022-23 Proposed Budget
130	371	0041	8011	045	0045	52820000	Group Health and Accident	-	1,650	1,650
130	371	0041	8011	045	0045	52823000	MPSER-District Paid	-	855	855
130	371	0041	8011	045	0045	52830000	MPSER-UAAL	-	451	451
130	371	0041	8011	045	0045	52840000	FICA-District Paid	-	42	42
130	371	0041	8011	045	0045	52850000	Workmans Compensation	-	18	18
130	371	0032	8011	045	0045	51280000	Unemployment Compensation	-	6,135	6,135
130	371	0032	8011	045	0045	52820000	SAL Social Worker	-	1,718	1,718
130	371	0032	8011	045	0045	52823000	Group Health and Accident	-	891	891
130	371	0032	8011	045	0045	52830000	MPSER-District Paid	-	470	470
130	371	0032	8011	045	0045	52840000	MPSER-UAAL	-	43	43
130	371	0032	8011	045	0045	52850000	FICA-District Paid	-	19	19
130	371	0063	8018	045	0045	51250000	SAL Instruction Consulting	991		
130	371	0063	8018	045	0045	52130000	Group Health and Accident	60		
130	371	0063	8018	045	0045	52820000	MPSER-District Paid	268	-	-
130	371	0063	8018	045	0045	52823000	MPSER-UAAL	138	-	-
130	371	0063	8018	045	0045	52830000	FICA-District Paid	62	-	-
130	371	0063	8018	045	0045	52840000	Workmans Compensation	6	-	-
130	371	0063	8018	045	0045	52850000	Unemployment Compensation	2	-	-
							Total Non-Public School Pupils	**4,820**	**18,182**	**18,182**
130	613	0000	0000	899	0045	59999000	Authorized & Unallocated	-	-	-
130	613	0000	8011	045	0045	59990000	Authorized & Unallocated	21,043	57,819	57,819
130	613	0000	8010	045	0045	59990000	Authorized & Unallocated	7,922	5,175	5,175
130	613	0000	8010	045	0045	59990000	Indirect Cost Recovery	-	-	-
130	613	0000	8018	045	0045	59990000	Indirect Cost Recovery	-	-	-
130	613	0000	8019	045	0045	53130000	Staff Development/PMRM	-	-	-
130	613	0000	8019	045	0045	59990000	Indirect Cost Recovery	94	-	-
130	613	0000	8050	010	0045	59990000	Indirect Cost Recovery	-	-	-
130	613	0191	8051	010	0045	59990000	Indirect Cost Recovery	1,321	3,464	3,464
130	613	0000	8058	010	0045	59990000	Indirect Cost Recovery	-	-	-
130	613	0000	8059	010	0045	59990000	Indirect Cost Recovery	-	-	-
							Total Fund Modifications	**30,380**	**66,458**	**66,458**
							TOTAL EXPENDITURES	11,541,272	13,775,820	13,733,633

School District of the City of Pontiac

General Fund: Sub Fund 150 Athletic Budget Summary by Function

FY 2021-22 Proposed Budget

	2020-21 Actual	2021-22 Amendment #1	2022-23 Proposed Budget	Variance
REVENUE				
Local	$ (65)	$ 26,000	$ 32,000	$ -
State	-	-	-	-
Federal	-	-	-	-
County & Interdistrict				
Other Financing Sources	323,187	384,596	497,779	-
TOTAL REVENUE	$ 323,122	$ 410,596	$ 529,779	$ -
EXPENDITURES				
Supporting Services				
Athletics	198,557	410,596	529,779	-
TOTAL EXPENDITURES	$ 198,557	$ 410,596	$ 529,779	$ -
Net Surplus (Shortfall) - Current Year	$ 124,565	$ 0	$ (0)	$ -

School District of the City of Pontiac
General Fund - Athletic Fund 150

Fund xxx	Func xxx	Prog xxxx	Grant xxxx	Loc xxx	Resp xxxx	Object xxxxxxxx	Description	2020-21 Actual	2021-22 Amendment #1	2022-23 Proposed Budget
Revenues:										
150	0	0	0	71	150	41711000	Admissions	(65)	20,000	25,000
150	0	0	0	71	150	41712000	Concessions	-	6,000	7,000
150	0	0	0	71	150	46110000	General Fund Modification	323,187	384,596	497,779
							TOTAL REVENUES	**323,122**	**410,596**	**529,779**
Expenditures:										
150	259	0	0	71	150	53990000	Other Insrnce & Bond Premium	22,473	22,000	23,390
							Total	**22,473**	**22,000**	**23,390**
150	266	0	0	54	1067	51960000	O/T Operations/Maintenance	88	-	-
150	266	0	0	54	1067	52820000	MPSER-District Paid	27	-	-
150	266	0	0	54	1067	52823000	MPSER-UAAL	13	-	-
150	266	0	0	54	1067	52830000	FICA-District Paid	7	-	-
150	266	0	0	54	1067	52840000	Workmans Compensation	-	-	-
150	266	0	0	54	1067	52850000	Unemployment Compensation	-	-	-
150	266	0	0	71	266	53190000	Contract Service/Trans EDK	-	-	-
150	266	0	0	71	1067	51960000	O/T Operations/Maintenance	2,748	15,000	15,500
150	266	0	0	71	1067	52820000	MPSER-District Paid	798	4,200	4,200
150	266	0	0	71	1067	52823000	MPSER-UAAL	473	1,200	1,200
150	266	0	0	71	1067	52830000	FICA-District Paid	133	1,900	1,900
150	266	0	0	71	1067	52840000	Workmans Compensation	18	100	-
150	266	0	0	71	1067	52850000	Unemployment Compensation	10	100	-
							Total	**4,315**	**22,500**	**22,800**
150	271	0	0	71	150	53310000	Field Trips	9,214	35,000	40,000
							Total	**9,214**	**35,000**	**40,000**
150	293	0	0	71	150	53192000	Contract Services Other (Officials)	1,380	4,000	5,000
150	293	0	0	71	150	53193000	Contract Services Other (EMS)	431	1,500	5,000
150	293	0	0	71	150	53194000	Contract Services Other (Trainer)	8,329	25,000	30,000
150	293	0	0	71	150	53196000	Contracted Coaches	55,096	112,628	115,000
150	293	0	0	71	150	53220000	Empl Reim (Conference)	-	1,700	3,000
150	293	0	0	71	150	53610000	Printing & Binding	-	500	750
150	293	0	0	71	150	54120000	Equipment Repair/Maint	1,268	1,000	1,000
150	293	0	0	71	150	54910000	Game Crew HS	430	5,000	5,500
150	293	0	0	71	150	55910000	Office Supplies	635	500	750
150	293	0	0	71	150	55990000	Miscellaneous Supplies & Matl	-	3,000	3,000
150	293	0	0	71	150	55991000	Miscellaneous Supplies	111	500	500
150	293	0	0	71	150	55992000	Awards	464	1,000	1,200
150	293	0	0	71	150	56420000	New Equip/Furniture-Non Depr	2,082	22,270	32,500
150	293	0	0	71	150	57410000	Dues And Fees	3,111	5,000	5,500
150	293	0	0	71	150	57910000	Miscellaneous Expenditures	13,961	56,448	35,000
150	293	0	0	71	150	57911000	Issuance Costs	-	-	-
150	293	0	0	71	1067	51162000	SAL Athletic Director	30,017	31,500	74,000
150	293	0	0	71	1067	51560000	SAL Athletic Coaches	9,500	10,250	11,000
150	293	0	0	71	1067	51620000	SAL Secretarial	14,325	18,000	36,000
150	293	0	0	71	1067	51690000	SAL Helper	-	1,500	1,500
150	293	0	0	71	1067	52130000	Group Health and Accident			15,000
150	293	0	0	71	1067	52820000	MPSER-District Paid	11,122	16,800	34,582
150	293	0	0	71	1067	52823000	MPSER-UAAL	5,740	4,700	18,436
150	293	0	0	71	1067	52830000	FICA-District Paid	4,014	7,500	9,371
150	293	0	0	71	1067	52840000	Workmans Compensation	375	500	-
150	293	0	0	71	1067	52850000	Unemployment Compensation	164	300	-
							Total	**162,555**	**331,096**	**443,589**
							TOTAL EXPENDITURES	198,557	410,596	529,779

School District of the City of Pontiac

Debt Service (General Fund Debt) Fund Budget Summary by Function

FY 2022-23 Proposed Budget

	2020-21 Actual	2021-22 Amendment #1	2022-23 Proposed Budget	Variance
REVENUE				
Local				
State	-	-	-	-
Federal	-	-	-	-
County & Interdistrict				
Other Financing Sources	$ 3,700,000	$ 3,100,000	$ 1,855,000	$ (1,245,000)
TOTAL REVENUE	$ 3,700,000	$ 3,100,000	$ 1,855,000	$ (1,245,000)
EXPENDITURES				
Supporting Services				
Bond and note principal	$ 2,060,000	$ 1,920,000	$ 1,275,000	$ (645,000)
Bond and note interest	678,742	1,169,115	574,858	(594,257)
Debt Defeasement / Other	729,930	-	-	-
TOTAL EXPENDITURES	$ 3,468,672	$ 3,089,115	$ 1,849,858	$ (1,239,257)

School District of the City of Pontiac
Debt Fund (General Fund Obligations) 170

Fund xxx	Func xxx	Prog xxxx	Grant xxxx	Loc xxx	Resp xxxx	Object xxxxxxxx	Description	2020-21 Actual	2021-22 Amendment #1	2022-23 Budget
170	000	0000	0000	000	0000	46110000	Transfer from General Fund	3,700,000	3,100,000	1,855,000
							TOTAL REVENUES	**3,700,000**	**3,100,000**	**1,855,000**
170	511	2022	0000	066	0066	57120000	Bond Principal	-	-	940,000
170	511	2022	0000	066	0066	57210000	Bond Interest	-	-	314,878
170	511	2022	0000	066	0066	57320000	Escrow Payment	-	-	-
170	511	2022	0000	066	0066	57910000	Other Expenditures			
							TOTAL 2018 Refunding Bond Debt	-	-	1,254,878
170	511	2018	0000	066	0066	57120000	Bond Principal	-	1,920,000	-
170	511	2018	0000	066	0066	57210000	Bond Interest	-	614,250	-
170	511	2018	0000	066	0066	57320000	Escrow Payment	614,250	-	-
170	511	2018	0000	066	0066	57910000	Other Expenditures			
							TOTAL 2018 Refunding Bond Debt	614,250	2,534,250	-
170	511	2019	0000	066	0066	57120000	Bond Principal	2,060,000	-	-
170	511	2019	0000	066	0066	57210000	Bond Interest	129,493	-	-
170	511	2019	0000	066	0066	57320000	Escrow Payment			
170	511	2019	0000	066	0066	57910000	Other Expenditures	115,680		
							TOTAL 2018B Refunding Bond Debt	2,305,173	-	-
170	511	2014	0000	066	0066	57120000	Bond Principal	-	-	165,000
170	511	2014	0000	066	0066	57210000	Bond Interest	274,621	280,000	134,260
170	511	2014	0000	066	0066	57320000	Escrow Payment			
170	511	2014	0000	066	0066	57910000	Other Expenditures			
							TOTAL 2014 Emergency Loan Debt	274,621	280,000	299,260
170	511	2015	0000	066	0066	57120000	Bond Principal	-	-	170,000
170	511	2015	0000	066	0066	57210000	Bond Interest	274,628	274,865	125,720
170	511	2015	0000	066	0066	57320000	Escrow Payment			
170	511	2015	0000	066	0066	57910000	Other Expenditures			
							TOTAL 2014 Emergency Loan Debt	274,628	274,865	295,720
							TOTAL EXPENDITURES	**3,468,672**	**3,089,115**	**1,849,858**

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School District of the City of Pontiac

Food Service Fund Budget Summary by Function
FY 2022-23 Proposed Budget

	2020-21 Actual	2021-22 Amendment #1	2022-23 Proposed Budget	Variance
Revenues				
Local Sources	$ 31	$ 32,014	$ 36,000	$ 3,986
State Sources	178,513	103,000	103,000	-
Federal Sources	2,246,570	3,160,699	3,192,280	31,581
Other Financing Sources	-	-	-	-
	$ 2,425,114	$ 3,295,713	$ 3,331,280	$ 35,567
Expenditures				
Staff Support Services	202	2,000	2,000	$ -
School Administration	-	-	-	-
Food Services	2,410,729	3,223,774	3,214,509	(9,264)
Capital Outlay	-	-	-	-
Transfer to General Fund	$ 57,495	$ 69,939	$ 100,000	$ 30,061
	$ 2,468,426	$ 3,295,713	$ 3,316,509	$ 20,797
Net Surplus (Shortfall) - Current Year	$ (43,312)	$ 0	$ 14,771	
Beginning Fund Balance	431,267	387,955	387,955	
Projected Ending Fund Balance	$ 387,955	$ 387,955	$ 402,726	

School District of the City of Pontiac
Special Revenue Fund - Food Service Fund 250

Fund xxx	Func xxx	Prog xxxx	Grant xxxx	Loc xxx	Resp xxxx	Object xxxxxxxx	Description	2020-21 Actual	2021-22 Amendment #1	2022-23 Proposed Budget
250	000	0000	0000	000	0000	41510000	Earnings on Investment	-	-	-
250	000	0000	0000	000	0074	41510000	Earnings on Investment	32	1,000	1,000
250	000	0000	0000	000	0074	41620110	Adult Meals	-	-	-
250	000	0000	0000	000	0074	41640000	A-La-Carte Sales	-	31,014	35,000
250	000	0000	0000	000	0074	41650000	Catering Revenue	-	-	-
250	000	0000	0000	000	0074	41999000	Misc Local Revenues	-	-	-
							Total Local Sources	**31**	**32,014**	**36,000**
250	000	0000	3100	000	0074	43120110	State Rev-Restr Lunch	178,513	103,000	103,000
							Total State Sources	**178,513**	**103,000**	**103,000**
250	000	0000	8500	000	0074	44140110	Rstr Fed thru St Breakfast Program	146,283	968,169	968,169
250	000	0000	8510	000	0074	44140110	Rstr Fed thru St Lunch Program	1,680,235	1,998,665	1,998,665
250	000	0000	8530	000	0074	44140110	Rstr Fed thru St Child Care Food Program	123,245	7,446	7,446
250	000	0000	8560	000	0074	44140110	Rstr Fed thru St Fresh Fruit/Veg.	61,631	21,000	21,000
250	000	0000	8580	000	0074	44140110	Rstr Fed thru St Summer Lunch	117,396	3,419	35,000
250	000	0000	8610	000	0074	44140110	Rstr Fed thru St Lunch	-	-	-
250	000	0000	7810	000	0074	44810110	USDA Commodities	117,780	162,000	162,000
							Total Federal Sources	**2,246,570**	**3,160,699**	**3,192,280**
							TOTAL REVENUES	**2,425,114**	**3,295,713**	**3,331,280**
250	283	0000	0000	074	0074	51940000	CS-PD Stipend	-	-	-
250	283	0000	0000	074	0074	52490000	Reimb For Moving Expenses	-	-	-
250	283	0000	0000	074	0074	58220000	Payments to ISD for Srvs	202	2,000	2,000
							Total Staff Services	**202**	**2,000**	**2,000**
250	297	0000	0000	074	0048	53410000	Telephone	-	-	-
250	297	0000	0000	074	0048	54140000	Software Maintenance Agreement	24,988	15,000	15,000
250	297	0000	0000	074	0074	51620000	SAL Secretarial	17,318	-	-
250	297	0000	0000	074	0074	51630000	Aides Salary	-	-	-
250	297	0000	0000	074	0074	51650000	SAL Food Service	442,409	677,891	705,413
250	297	0000	0000	074	0074	51690000	SAL Helper	33,284	79,158	82,372
250	297	0000	0000	074	0074	51790000	SAL Incentive	46,328	5,000	5,000
250	297	0000	0000	074	0074	51860000	SAL Sub Ops/Teaching Asst	16,786	9,500	9,500
250	297	0000	0000	074	0074	51960000	O/T Operations/Maintenance	19,567	500	500
250	297	0000	0000	074	0074	52130000	Group Health and Accident	66,217	91,858	77,818
250	297	0000	0000	074	0074	52820000	MPSER-District Paid	150,044	185,309	226,485
250	297	0000	0000	074	0074	52823000	MPSER-UAAL	76,326	89,845	120,744
250	297	0000	0000	074	0074	52830000	FICA-District Paid	43,012	49,673	61,375
250	297	0000	0000	074	0074	52840000	Workmans Compensation	3,852	5,295	12,034
250	297	0000	0000	074	0074	52850000	Unemployment Compensation	1,792	2,494	4,011
250	297	0000	0000	074	0074	52990000	Other Benefits	-	-	-
250	297	0000	0000	074	0074	53150000	Contacted Mgt Svcs	622,184	700,095	478,534
250	297	0000	0000	074	0074	53190000	Contract Service/Trans EDK	2,646	4,500	4,500
250	297	0000	0000	074	0074	53220000	Empl Reim (Conference)	-	-	-
250	297	0000	0000	074	0074	53222000	Travel & Lodging	-	-	-
250	297	0000	0000	074	0074	53510000	Advertisement	-	500	500
250	297	0000	0000	074	0074	53610000	Printing & Binding	868	1,000	1,000
250	297	0000	0000	074	0074	53840000	Waste & Trash Disposal	12,988	15,000	15,000
250	297	0000	0000	074	0074	54110000	Land/Buildings Repair & Maint			
250	297	0000	0000	074	0074	54120000	Equipment Repair/Maint	26,392	10,000	10,000
250	297	0000	0000	074	0074	55610000	Food Supplies/Materials	657,281	1,096,285	1,194,823
250	297	0000	0000	074	0074	55640000	Non Food Items	575	2,000	2,000
250	297	0000	0000	074	0074	55910000	Office Supplies	1,202	500	500
250	297	0000	0000	074	0074	55990000	Miscellaneous Supplies & Matl	22,744	10,000	10,000
250	297	0000	0000	074	0074	56410000	New Equip/Furniture-Depr	-	-	-
250	297	0000	0000	074	0074	57410000	Dues And Fees	700	1,000	1,000
250	297	0000	0000	074	0074	57910000	Miscellaneous Expenditures	3,446	3,700	3,700

School District of the City of Pontiac
Special Revenue Fund - Food Service Fund 250

Fund xxx	Func xxx	Prog xxxx	Grant xxxx	Loc xxx	Resp xxxx	Object xxxxxxxx	Description	2020-21 Actual	2021-22 Amendment #1	2022-23 Proposed Budget
250	297	0000	7810	074	0074	55650000	USDA Commodity Usage	117,780	167,670	172,700
250	297	0000	8569	012	0074	55640000	Non Food Items	-	-	-
250	297	0000	9996	074	0074	55990000	Miscellaneous Supplies & Matl	-	-	-
250	297	0000	9996	074	0074	57410000	Dues And Fees	-	-	-
							Total Food Services	**2,410,729**	**3,223,774**	**3,214,509**
250	456	0000	0000	001	0074	56410000	New Equip/Furniture-Depr	-	-	-
250	456	0000	0000	012	0074	56410000	New Equip/Furniture-Depr	-	-	-
250	456	0000	0000	019	0074	56410000	New Equip/Furniture-Depr	-	-	-
250	456	0000	0000	020	0074	56410000	New Equip/Furniture-Depr	-	-	-
250	456	0000	0000	029	0074	56410000	New Equip/Furniture-Depr	-	-	-
250	456	0000	0000	030	0074	56410000	New Equip/Furniture-Depr	-	-	-
250	456	0000	0000	074	0074	56410000	New Equip/Furniture-Depr	-	-	-
250	456	0000	0000	074	0074	56420000	New Equip/Furniture-Non Depr	-	-	-
							Total Capital / Building Improvement	**-**	**-**	**-**
250	611	0000	0000	074	0074	59990000	Indirect Cost Recovery	57,495	69,939	100,000
250	611	0000	8500	074	0074	59990000	Indirect Cost Recovery	-	-	-
250	611	0000	8510	074	0074	59990000	Indirect Cost Recovery	-	-	-
							Total Fund Modifications	**57,495**	**69,939**	**100,000**
							TOTAL EXPENDITURES	2,468,426	3,295,713	3,316,509

School District of the City of Pontiac

Student Activity Fund Budget Summary by Function
FY 2022-23 Proposed Budget

	2020-21 Actual	2021-22 Amendment #1	2022-23 Proposed Budget	Variance
REVENUE				
Local	$ 82,211	$ 61,500	$ 76,500	$ 15,000
State	-	-	-	-
Federal	-	-	-	-
County & Interdistrict				
Other Financing Sources	-	-	-	-
TOTAL REVENUE	$ 82,211	$ 61,500	$ 76,500	$ 15,000
EXPENDITURES				
Instructional Services				
Basic Programs	$ 36,512	$ 61,500	$ 76,500	$ 15,000
TOTAL EXPENDITURES	$ 36,512	$ 61,500	$ 76,500	$ 15,000
Net Surplus (Shortfall) - Current Year	$ 45,699	$ -	$ -	
Beginning Fund Balance	124,019	169,718	169,718	
Projected Ending Fund Balance	$ 169,718	$ 169,718	$ 169,718	

School District of the City of Pontiac
Special Revenue Fund - Student Activities Fund 290

Fund xxx	Func xxx	Prog xxxx	Grant xxxx	Loc xxx	Resp xxxx	Object xxxxxxxx	Description	2020-21 Actual	2021-22 Amendment #1	2022-23 Proposed Budget
290	000	4311	0000	000	0010	41790000	Student Activity Revenue - Frost	2,696	500	500
290	000	4312	0000	000	0012	41790000	Student Activity Revenue - Herrington	2,333	500	500
290	000	4314	0000	000	0019	41790000	Student Activity Revenue - Owen	2,374	1,000	1,000
290	000	4315	0000	000	0054	41790000	Student Activity Revenue - PMS	2,986	3,000	3,000
290	000	4316	0000	000	0029	41790000	Student Activity Revenue - Whitman	3,469	1,500	1,500
290	000	4317	0000	000	0001	41790000	Student Activity Revenue - Alcott	2,333	1,000	1,000
290	000	4323	0000	000	0020	41790000	Student Activity Revenue - Rogers	2,378	3,000	3,000
290	000	4330	0000	000	0030	41790000	Student Activity Revenue - WHRC	-	1,000	1,000
290	000	4334	0000	000	0050	41790000	Student Activity Revenue - Kennedy	2,556	3,000	3,000
290	000	4365	0000	000	0071	41790000	Student Activity Revenue - PHS Battle/Band	-	3,000	3,000
290	000	4366	0000	000	0071	41790000	Student Activity Revenue - PHS Art Grant	-	500	500
290	000	4367	0000	000	0071	41790000	Student Activity Revenue - PHS Robotics	-	3,000	3,000
290	000	4368	0000	000	0071	41790000	Student Activity Revenue - PHS	3,664	5,000	5,000
290	000	4369	0000	000	0150	41790000	Student Activity Revenue - Athletics	788	5,000	5,000
290	000	4398	0000	000	0065	41790000	Student Activity Revenue - Admin	-	500	500
290	000	4400	0000	000	0049	41790000	Student Activity Revenue - ITA	22,026	5,000	20,000
290	000	4401	0000	000	0049	41790000	Student Activity Revenue - ITA Robotics	34,608	25,000	25,000
							TOTAL REVENUES	**82,211**	**61,500**	**76,500**
290	296	4311	0000	000	0010	57920000	Student Activity Expenditure - Frost	2,160	500	500
290	296	4312	0000	000	0012	57920000	Student Activity Expenditure - Herrington	1,036	500	500
290	296	4314	0000	000	0019	57920000	Student Activity Expenditure - Owen	1,333	1,000	1,000
290	296	4315	0000	000	0054	57920000	Student Activity Expenditure - PMS	3,964	3,000	3,000
290	296	4316	0000	000	0029	57920000	Student Activity Expenditure - Whitman	2,354	1,500	1,500
290	296	4317	0000	000	0001	57920000	Student Activity Expenditure - Alcott	507	1,000	1,000
290	296	4323	0000	000	0020	57920000	Student Activity Expenditure - Rogers	3,486	3,000	3,000
290	296	4330	0000	000	0030	57920000	Student Activity Expenditure - WHRC	-	1,000	1,000
290	296	4334	0000	000	0050	57920000	Student Activity Expenditure - Kennedy	3,732	3,000	3,000
290	296	4365	0000	000	0071	57920000	Student Activity Expenditure - PHS B/Bands	-	3,000	3,000
290	296	4366	0000	000	0071	57920000	Student Activity Expenditure - PHS Art Grant	-	500	500
290	296	4367	0000	000	0071	57920000	Student Activity Expenditure - PHS Robotics	-	3,000	3,000
290	296	4368	0000	000	0071	57920000	Student Activity Expenditure - PHS	4,424	5,000	5,000
290	296	4369	0000	000	0150	57920000	Student Activity Expenditure - Athletics	1,119	5,000	5,000
290	296	4398	0000	000	0065	57920000	Student Activity Expenditure - Admin	-	500	500
290	296	4400	0000	000	0049	57920000	Student Activity Expenditure - ITA	5,282	5,000	20,000
290	296	4401	0000	000	0049	57920000	Student Activity Expenditure - ITA Robotics	7,115	25,000	25,000
							TOTAL EXPENDITURES	**36,512**	**61,500**	**76,500**

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School District of the City of Pontiac

Debt Service (Bond 2020 Series I) Fund Budget Summary by Function

FY 2022-23 Proposed Budget

	2020-21 Actual	2021-22 Amendment #1	2022-23 Proposed Budget	Variance
REVENUE				
Local	$ 3,700,000	$ 5,700,000	$ 6,270,000	$ 570,000
State	-	-	-	-
Federal	-	-	-	-
County & Interdistrict				
Other Financing Sources	-	-	-	-
TOTAL REVENUE	$ 3,700,000	$ 5,700,000	$ 6,270,000	$ 570,000
EXPENDITURES				
Supporting Services				
Bond and note redemption	$ 2,060,000	$ 1,795,000	$ 2,085,000	$ 290,000
Bond and note interest	1,408,672	3,805,750	3,716,000	(89,750)
Debt Defeasement / Other	-	-	-	-
TOTAL EXPENDITURES	$ 3,468,672	$ 5,600,750	$ 5,801,000	$ 200,250
Net Surplus (Shortfall) - Current Year	$ 231,328	$ 99,250	$ 469,000	
Beginning Fund Balance	-	231,328	330,578	
Projected Ending Fund Balance	$ 231,328	$ 330,578	$ 799,578	

School District of the City of Pontiac
Debt Fund (Bond 2020 Series I) 320

Fund xxx	Func xxx	Prog xxxx	Grant xxxx	Loc xxx	Resp xxxx	Object xxxxxxxx	Description	2020-21 Actual	2021-22 Amendment #1	2022-23 Proposed Budget
320	000	0000	0000	000	0000	41110000	Property Taxes	-	5,700,000	6,270,000
320	000	0000	0000	000	0000	46110000	Fund Modification	3,700,000	-	-
							TOTAL REVENUES	**3,700,000**	**5,700,000**	**6,270,000**
320	511	0000	0000	066	0066	57120000	Bond Principal	2,060,000	1,795,000	2,085,000
320	511	0000	0000	066	0066	57210000	Bond Interest	1,408,672	3,805,750	3,716,000
320	511	0000	0000	066	0066	57320000	Escrow Payment		-	-
320	511	0000	0000	066	0066	57910000	Other Expenditures			
							TOTAL EXPENDITURES	3,468,672	5,600,750	5,801,000

School District of the City of Pontiac

Capital Projects (Sinking) Fund Budget Summary by Function
FY 2022-23 Proposed Budget

	2020-21 Actual	2021-22 Amendment #1	2022-23 Proposed Budget	Variance
REVENUE				
Local	$ 7,718,905	$ 2,175,500	$ 2,603,500	$ 428,000
State	-	-	-	-
Federal	-	-	-	-
County & Interdistrict				-
Other Financing Sources	-	-	-	-
TOTAL REVENUE	$ 7,718,905	$ 2,175,500	$ 2,603,500	$ 428,000
EXPENDITURES				
Supporting Services				
Other Business Services	$ 6,000	$ 30,000	$ 30,000	$ -
Professional Services	45,201	38,000	38,000	-
Infrastructure Technology	-	-	-	-
Site Improvements	-	-	-	-
Building Improvements	1,038,769	3,000,000	4,300,000	1,300,000
Debt Service	$ 5,112,013	$ -	$ -	$ -
TOTAL EXPENDITURES	$ 6,201,983	$ 3,068,000	$ 4,368,000	$ 1,300,000
Net Surplus (Shortfall) - Current Year	$ 1,516,922	$ (892,500)	$ (1,764,500)	
Beginning Fund Balance	1,833,908	3,350,830	2,458,330	
Projected Ending Fund Balance	$ 3,350,830	$ 2,458,330	$ 693,830	

School District of the City of Pontiac
Capital Project Fund (Sinking Fund) 410

Fund xxx	Func xxx	Prog xxxx	Grant xxxx	Loc xxx	Resp xxxx	Object xxxxxxxx	Description	2020-21 Actual	2021-22 Amendment #1	2022-23 Proposed Budget
REVENUES:										
410	000	0000	0000	000	0410	41110000	Property Taxes	7,718,524	2,157,000	2,585,000
410	000	0000	0000	000	0410	41190000	Delinquent/Other Taxes	-	15,000	15,000
410	000	0000	0000	000	0000	41510000	Interest Earnings	381	3,500	3,500
							TOTAL REVENUES	7,718,905	2,175,500	2,603,500
EXPENDITURES:										
410	259	0000	0000	099	0410	57610000	Tax Abatement & Write Off	6,000	30,000	30,000
410	261	0000	0000	099	0410	53910000	Property & Liability Insurance	-	-	-
410	456	0000	0000	099	0410	53170000	Legal Services	-	4,000	4,000
410	456	0000	0000	099	0410	53190000	Professional Services	29,579	34,000	34,000
410	456	0000	0000	099	0410	56220000	Building Improvements	486,232	800,000	1,800,000
410	511	0000	0000	099	0410	57120000	Principal on Debt	5,071,000	-	-
410	511	0000	0000	099	0410	57210000	Interest on Debt	41,013	-	-
							TOTAL DISTRICT WIDE	5,633,824	868,000	1,868,000
ALCOTT										
410	456	0000	0000	001	0066	56220000	Building Improvements	10,132	-	-
410	456	0000	0000	001	0066	56311000	Contingency	-	-	-
410	452	0000	0000	001	0066	56310000	Site Improvements	-	-	-
410	456	0000	0000	001	0066	56242000	Professional Services	125	-	-
							TOTAL ALCOTT ELEMENTARY	10,257	-	-
FROST/PEACE										
410	456	0000	0000	010	0066	56220000	Building Improvements	-	-	-
410	456	0000	0000	010	0066	56311000	Contingency	-	-	-
410	452	0000	0000	010	0066	56310000	Site Improvements	-	-	-
410	456	0000	0000	010	0066	56242000	Professional Services	125	-	-
							TOTAL FROST (PEACE) ELEMENTARY	125	-	-
HERRINGTON										
410	456	0000	0000	012	0066	56220000	Building Improvements	-	-	-
410	456	0000	0000	012	0066	56311000	Contingency	-	-	-
410	452	0000	0000	012	0066	56310000	Site Improvements	-	-	-
410	456	0000	0000	012	0066	56242000	Professional Services	125	-	-
							TOTAL HERRINGTON ELEMENTARY	125	-	-
OWEN										
410	456	0000	0000	019	0066	56220000	Building Improvements	-	-	-
410	456	0000	0000	019	0066	56311000	Contingency	-	-	-
410	452	0000	0000	019	0066	56310000	Site Improvements	-	-	-
410	456	0000	0000	019	0066	56242000	Professional Services	188	-	-
							TOTAL OWEN ELEMENTARY	188	-	-
ROGERS										
410	456	0000	0000	020	0066	56220000	Building Improvements	1,389	-	-
410	456	0000	0000	020	0066	56311000	Contingency	-	-	-
410	452	0000	0000	020	0066	56220000	Site Improvements	-	-	-
410	456	0000	0000	020	0066	56242000	Professional Services	125	-	-
							TOTAL ROGERS ELEMENTARY	1,514	-	-
WHITMAN										
410	456	0000	0000	029	0066	56220000	Building Improvements	-	-	-

School District of the City of Pontiac
Capital Project Fund (Sinking Fund) 410

Fund xxx	Func xxx	Prog xxxx	Grant xxxx	Loc xxx	Resp xxxx	Object xxxxxxxx	Description	2020-21 Actual	2021-22 Amendment #1	2022-23 Proposed Budget
410	456	0000	0000	029	0066	56311000	Contingency	-	-	-
410	452	0000	0000	029	0066	56310000	Site Improvements	-	-	-
410	456	0000	0000	029	0066	56242000	Professional Services	125	-	-
							TOTAL WHITMAN ELEMENTARY	125	-	-
WHRC/ITA										
410	456	0000	0000	030	0066	56220000	Building Improvements	173,661	-	-
410	456	0000	0000	030	0066	56311000	Contingency	-	-	-
410	452	0000	0000	030	0066	56310000	Site Improvements	-	-	-
410	456	0000	0000	030	0066	56242000	Professional Services	975	-	-
							TOTAL WHRC/ITA BUILDING	174,636	-	-
KENNEDY										
410	456	0000	0000	050	0066	56220000	Building Improvements	40,611	-	-
410	456	0000	0000	050	0066	56311000	Contingency	-	-	-
410	452	0000	0000	050	0066	56310000	Site Improvements	-	-	-
410	456	0000	0000	050	0066	56242000	Professional Services	187	-	-
							TOTAL KENNEDY PROPERTY	40,798	-	-
PONTIAC MIDDLE SCHOOL										
410	456	0000	0000	054	0066	56220000	Building Improvements	-	1,100,000	650,000
410	456	0000	0000	054	0066	56311000	Contingency	-	-	-
410	452	0000	0000	054	0066	56310000	Site Improvements	-	-	-
410	456	0000	0000	054	0066	56242000	Professional Services	375	-	-
							TOTAL PMS	375	1,100,000	650,000
ODELL NAILS ADMINISTRATION										
410	456	0000	0000	065	0066	56220000	Building Improvements	14,019	-	-
410	456	0000	0000	065	0066	56311000	Contingency	-	-	-
410	452	0000	0000	065	0066	56310000	Site Improvements	-	-	-
410	456	0000	0000	065	0066	56242000	Professional Services	125	-	-
							TOTAL ODELL NAILS ADMIN BLDG	14,144	-	-
PONTIAC HIGH SCHOOL										
410	456	0000	0000	071	0066	56220000	Building Improvements	312,725	1,100,000	1,850,000
410	456	0000	0000	071	0066	56311000	Contingency	-	-	-
410	452	0000	0000	071	0066	56310000	Site Improvements	-	-	-
410	456	0000	0000	071	0066	56242000	Professional Services	13,022	-	-
							TOTAL PHS	325,747	1,100,000	1,850,000
FELL CENTER										
410	456	0000	0000	095	0066	56220000	Building Improvements	-	-	-
410	456	0000	0000	095	0066	56311000	Contingency	-	-	-
410	452	0000	0000	095	0066	56310000	Site Improvements	-	-	-
410	456	0000	0000	095	0066	56242000	Professional Services	125	-	-
							TOTAL FELL CENTER	125	-	-
							TOTAL EXPENDITURES	6,201,983	3,068,000	4,368,000

School District of the City of Pontiac

Capital Projects (Bond 2020) Fund Budget Summary by Function

FY 2022-23 Proposed Budget

	2020-21 Actual	2021-22 Amendment #1	2022-23 Proposed Budget	Variance
REVENUE				
Local	$ 103,852,265	$ 250,000	$ 750,000	$ 500,000
State	-	-	-	-
Federal	-	-	-	-
County & Interdistrict				
Other Financing Sources	-	-	-	-
TOTAL REVENUE	$ 103,852,265	$ 250,000	$ 750,000	$ 500,000
EXPENDITURES				
Supporting Services				
Building Improvements	$ 4,697,775	$ 31,200,000	$ 30,739,517	$ (460,483)
Contingency	-	4,680,000	7,010,015	2,330,015
Instructional Technology	568,389	-	-	-
Furniture & Equipment	671,590	1,050,000	1,050,000	-
Site Improvements	-	5,200,000	-	(5,200,000)
Professional Fees	5,454,662	3,408,000	2,088,808	(1,319,192)
Bond Issuance Costs	3,668,256	-	-	-
TOTAL EXPENDITURES	$ 15,060,672	$ 45,538,000	$ 40,888,340	$ (4,649,660)
Net Surplus (Shortfall) - Current Year	$ 88,791,593	$ (45,288,000)	$ (40,138,340)	
Beginning Fund Balance	(673,087)	88,118,506	42,830,506	
Projected Ending Fund Balance	88,118,506	42,830,506	2,692,166	

School District of the City of Pontiac
Capital Project Fund (Bond 2020 Series I) 420

Fund xxx	Func xxx	Prog xxxx	Grant xxxx	Loc xxx	Resp xxxx	Object xxxxxxxx	Description	2020-21 Actual	2021-22 Amendment #1	2022-23 Proposed Budget
420	000	0000	0000	000	0066	41510000	Earnings on Investment	92,937	250,000	750,000
420	000	0000	0000	000	0066	45950000	Bond Proceeds	103,759,328	-	-
							TOTAL REVENUES	**103,852,265**	**250,000**	**750,000**

ALCOTT ELEMENTARY

Fund	Func	Prog	Grant	Loc	Resp	Object	Description	2020-21 Actual	2021-22 Amendment #1	2022-23 Proposed Budget
420	456	0000	0000	001	0066	56220000	Building Improvements			
420	456	0000	0000	001	0066	56311000	Contingency			
420	284	0000	0000	001	0066	56405000	Instructional Technology	13,964		
420	456	0000	0000	001	0066	56410000	Furniture & Equipment	45,682	-	-
420	452	0000	0000	001	0066	56310000	Site Improvements			
420	455	0000	0000	001	0066	53155000	Architect	12,922		
420	455	0000	0000	001	0066	53156000	CM	37,382		
420	455	0000	0000	001	0066	53190000	Professional Services	4,400		
							TOTAL ALCOTT ELEMENTARY	114,350	-	-

FROST (PEACE) ELEMENTARY

Fund	Func	Prog	Grant	Loc	Resp	Object	Description	2020-21 Actual	2021-22 Amendment #1	2022-23 Proposed Budget
420	456	0000	0000	010	0066	56220000	Building Improvements			
420	456	0000	0000	010	0066	56311000	Contingency			
420	284	0000	0000	010	0066	56405000	Instructional Technology	14,594		
420	456	0000	0000	010	0066	56410000	Furniture & Equipment	47,571		
420	452	0000	0000	010	0066	56310000	Site Improvements			
420	455	0000	0000	010	0066	53155000	Architect	14,164		
420	455	0000	0000	010	0066	53156000	CM	37,382		
420	455	0000	0000	010	0066	53190000	Professional Services	5,600		
							TOTAL FROST (PEACE) ELEMENTARY	119,311	-	-

HERRINGTON ELEMENTARY

Fund	Func	Prog	Grant	Loc	Resp	Object	Description	2020-21 Actual	2021-22 Amendment #1	2022-23 Proposed Budget
420	456	0000	0000	012	0066	56220000	Building Improvements			
420	456	0000	0000	012	0066	56311000	Contingency			
420	284	0000	0000	012	0066	56405000	Instructional Technology	18,115		
420	456	0000	0000	012	0066	56410000	Furniture & Equipment	32,487		
420	452	0000	0000	012	0066	56310000	Site Improvements			
420	455	0000	0000	012	0066	53155000	Architect	10,395		
420	455	0000	0000	012	0066	53156000	CM	37,382		
420	455	0000	0000	012	0066	53190000	Professional Services	11,300		
							TOTAL HERRINGTON ELEMENTARY	109,679	-	-

OWEN ELEMENTARY

Fund	Func	Prog	Grant	Loc	Resp	Object	Description	2020-21 Actual	2021-22 Amendment #1	2022-23 Proposed Budget
420	456	0000	0000	019	0066	56220000	Building Improvements			
420	456	0000	0000	019	0066	56311000	Contingency			
420	284	0000	0000	019	0066	56405000	Instructional Technology	48,729		
420	456	0000	0000	019	0066	56410000	Furniture & Equipment	40,848		
420	452	0000	0000	019	0066	56310000	Site Improvements			
420	455	0000	0000	019	0066	53155000	Architect	14,164		
420	455	0000	0000	019	0066	53156000	CM	37,382		
420	455	0000	0000	019	0066	53190000	Professional Services	2,800		
							TOTAL OWEN ELEMENTARY	143,923	-	-

ROGERS ELEMENTARY

Fund	Func	Prog	Grant	Loc	Resp	Object	Description	2020-21 Actual	2021-22 Amendment #1	2022-23 Proposed Budget
420	456	0000	0000	020	0066	56220000	Building Improvements			
420	456	0000	0000	020	0066	56311000	Contingency			
420	284	0000	0000	020	0066	56405000	Instructional Technology	21,960		
420	456	0000	0000	020	0066	56410000	Furniture & Equipment	29,868		
420	452	0000	0000	020	0066	56310000	Site Improvements			
420	455	0000	0000	020	0066	53155000	Architect	14,164		
420	455	0000	0000	020	0066	53156000	CM	37,382		
420	455	0000	0000	020	0066	53190000	Professional Services			
							TOTAL ROGERS ELEMENTARY	103,374	-	-

WHITMAN ELEMENTARY

Fund	Func	Prog	Grant	Loc	Resp	Object	Description	2020-21 Actual	2021-22 Amendment #1	2022-23 Proposed Budget
420	456	0000	0000	029	0066	56220000	Building Improvements			625,000
420	456	0000	0000	029	0066	56311000	Contingency			93,750
420	284	0000	0000	029	0066	56405000	Instructional Technology	18,317		
420	456	0000	0000	029	0066	56410000	Furniture & Equipment			
420	452	0000	0000	029	0066	56310000	Site Improvements			
420	455	0000	0000	029	0066	53155000	Architect	32,731		6,875
420	455	0000	0000	029	0066	53156000	CM	37,382		25,000
420	455	0000	0000	029	0066	53190000	Professional Services	7,203		9,375

Fund xxx	Func xxx	Prog xxxx	Grant xxxx	Loc xxx	Resp xxxx	Object xxxxxxxx	Description	2020-21 Actual	2021-22 Amendment #1	2022-23 Proposed Budget
							TOTAL WHITMAN ELEMENTARY	95,633	-	760,000
WHRC/ITA BUILDING										
420	456	0000	0000	030	0066	56220000	Building Improvements	-	22,200,000	3,572,492
420	456	0000	0000	030	0066	56311000	Contingency	-	3,330,000	1,380,626
420	284	0000	0000	030	0066	56405000	Instructional Technology	52,815	-	
420	456	0000	0000	030	0066	56410000	Furniture & Equipment	50,075	350,000	350,000
420	452	0000	0000	030	0066	56310000	Site Improvements	-	-	
420	455	0000	0000	030	0066	53155000	Architect	1,446,801	1,332,000	39,297
420	455	0000	0000	030	0066	53156000	CM	37,382	666,000	142,900
420	455	0000	0000	030	0066	53190000	Professional Services	36,756	200,000	53,587
							TOTAL WHRC/ITA BUILDING	1,623,829	28,078,000	5,538,901
PONTIAC MIDDLE SCHOOL										
420	456	0000	0000	054	0066	56220000	Building Improvements	449,707	7,100,000	5,691,084
420	456	0000	0000	054	0066	56311000	Contingency	-	1,065,000	1,296,725
420	284	0000	0000	054	0066	56405000	Instructional Technology	28,932		
420	456	0000	0000	054	0066	56410000	Furniture & Equipment	11,032	350,000	350,000
420	452	0000	0000	054	0066	56310000	Site Improvements			
420	455	0000	0000	054	0066	53155000	Architect	748,086	426,000	62,602
420	455	0000	0000	054	0066	53156000	CM	114,953	213,000	227,643
420	455	0000	0000	054	0066	53190000	Professional Services	12,155	200,000	85,366
							TOTAL PMS	1,364,865	9,354,000	7,713,421
ODELL NAILS ADMIN BUILDING										
420	456	0000	0000	065	0066	56220000	Building Improvements	-	-	-
420	456	0000	0000	065	0066	56311000	Contingency	-	-	-
420	284	0000	0000	065	0066	56405000	Instructional Technology	10,612		
420	456	0000	0000	065	0066	56410000	Furniture & Equipment	377,626		
420	452	0000	0000	065	0066	56310000	Site Improvements			
420	455	0000	0000	065	0066	53155000	Architect	139		
420	455	0000	0000	065	0066	53156000	CM	37,382		
420	455	0000	0000	065	0066	53190000	Professional Services	502		
							TOTAL ODELL NAILS ADMIN BLDG	426,261	-	-
PONTIAC HIGH SCHOOL										
420	456	0000	0000	071	0066	56220000	Building Improvements	2,897,682	1,900,000	20,850,941
420	456	0000	0000	071	0066	56311000	Contingency	-	285,000	4,238,914
420	284	0000	0000	071	0066	56405000	Instructional Technology	340,351		
420	456	0000	0000	071	0066	56410000	Furniture & Equipment	21,578	350,000	350,000
420	452	0000	0000	071	0066	56310000	Site Improvements		5,200,000	
420	455	0000	0000	071	0066	53155000	Architect	1,622,315	114,000	229,360
420	455	0000	0000	071	0066	53156000	CM	326,951	57,000	834,038
420	455	0000	0000	071	0066	53190000	Professional Services	196,787	200,000	312,764
							TOTAL PHS	5,405,664	8,106,000	26,816,018
FELL CENTER										
420	456	0000	0000	095	0066	56220000	Building Improvements	1,350,386	-	-
420	456	0000	0000	095	0066	56311000	Contingency	-	-	-
420	284	0000	0000	095	0066	56405000	Instructional Technology	-	-	-
420	456	0000	0000	095	0066	56410000	Furniture & Equipment	14,823	-	-
420	452	0000	0000	095	0066	56310000	Site Improvements	-	-	-
420	455	0000	0000	095	0066	53155000	Architect	98,681	-	-
420	455	0000	0000	095	0066	53156000	CM	359,660	-	-
420	455	0000	0000	095	0066	53190000	Professional Services	40,598		
							TOTAL FELL CENTER	1,864,148	-	-
OTHER COSTS										
420	456	0000	0000	099	0066	57310000	Bond Issuance Costs	604,799	-	-
420	259	0000	0000	066	0066	57912000	Bank Fees	1,048		
420	261	0000	0000	099	0066	53910000	Builders' Risk Insurance			35,000
420	456	0000	0000	099	0066	53510000	Advertising	38,952		25,000
420	456	0000	0000	099	0066	53610000	Printing & Binding			
420	456	0000	0000	099	0066	58110000	Capitalized Interest	3,023,457	-	-
							TOTAL OTHER COSTS	3,668,256	-	60,000
							TOTAL EXPENDITURES	15,060,672	45,538,000	40,888,340

School District of the City of Pontiac

Risk Related Fund Budget Summary by Function
FY 2022-23 Proposed Budget

	2020-21 Actual	2021-22 Amendment #1	2022-23 Proposed Budget	Variance
REVENUE				
Local	$ 959,608	$ 1,060,000	$ 885,000	$ (175,000)
State	-	-	-	-
Federal	-	-	-	-
County & Interdistrict				
Other Financing Sources	-	-	-	-
TOTAL REVENUE	$ 959,608	$ 1,060,000	$ 885,000	$ (175,000)
EXPENDITURES				
Insurance Program				
Workers Compensation	$ 77,165	$ 290,000	$ 290,000	$ -
Unemployment	138,479	75,000	75,000	-
Property & Casualty Insurance	502,483	645,000	520,000	-
TOTAL EXPENDITURES	$ 718,127	$ 1,010,000	$ 885,000	$ -
Net Surplus (Shortfall) - Current Year	$ 241,481	$ 50,000	$ -	$ (175,000)
Beginning Fund Balance	926,197	1,167,678	1,217,678	
Projected Ending Fund Balance	$ 1,167,678	$ 1,217,678	$ 1,217,678	

School District of the City of Pontiac
Internal Services Fund-Risk Related Activity Fund 810

Fund xxx	Func xxx	Prog xxxx	Grant xxxx	Loc xxx	Resp xxxx	Object xxxxxxxx	Description	2020-21 Actual	2021-22 Amendment #1	2022-23 Proposed Budget
810	000	0000	0000	000	0000	00000000	Earnings on Investment	22	-	-
810	000	0000	0000	097	0810	41977000	Property Casualty	719,400	740,000	525,000
810	000	0000	0000	097	0810	41978000	Workers Comp	168,132	240,000	275,000
810	000	0000	0000	097	0810	41979000	Unemployment	72,054	80,000	85,000
							TOTAL REVENUES	**959,608**	**1,060,000**	**885,000**
810	261	0000	0000	097	0810	53910000	Property & Liability	452,396	520,000	520,000
810	261	0000	0000	097	0810	53912000	Uninsured P/C Claims	-	125,000	-
810	283	0000	0000	097	0810	52840000	Workmans Compensation Insurance	85,679	90,000	90,000
810	283	0000	0000	097	0810	52841000	Workmans Comp TPA	-	25,000	25,000
810	283	0000	0000	097	0810	52842000	Workmans Comp Claims	(8,514)	175,000	175,000
810	283	0000	0000	097	0810	52850000	Unemployment Compensation	138,479	75,000	75,000
810	283	0000	0000	097	0810	53912000	Uninsured P/C Claims	50,087	-	-
							TOTAL EXPENDITURES	**718,127**	**1,010,000**	**885,000**

School District of the City of Pontiac

Truth in Budget & Taxation Hearing

Purpose of the Hearing:

1. School District of the City of Pontiac is conducting this hearing in order to provide our community an opportunity to express their thoughts, suggestions, or concerns, on our proposed fiscal year 2023 General Fund Budget, the underlying tax levy (L-4029) supporting it and to comply with existing law.

2. Compliance with "The General Property Tax Act"
    a. Public Act 206 of 1893
        i. Section 211.24e(3) "Truth in Taxation"

3. Compliance with the "Uniform Budgeting and Accounting Act"
    a. Public Act 2 of 1968
        i. 141.436 General Appropriations Act; requirements; etc.
            1. Section 16 – "The Truth in Budgeting Act"

4. We are proposing a tax levy (L-4029) to be applied on all applicable qualifying property as of July 1, 2022. Levy with the estimated tax revenue is:

a. General Fund Revenue estimate:	17.8892 mills	$37,286,801
b. Sinking Fund Revenue estimate:	0.7980 mills	$ 2,585,000
c. Bond 2020 Debt	2.0000 mills	$ 6,387,295

5. 1 mill of tax levy on a parcel of property with a taxable value of $100,000 will produce $100 of tax revenue.

Michigan Department of Treasury
614 (Rev. 02-22)

ORIGINAL TO: County Clerk(s)
COPY TO: Equalization Department(s)
COPY TO: Each township or city clerk

L-4029

2022 Tax Rate Request (This form must be completed and submitted on or before September 30, 2022)

MILLAGE REQUEST REPORT TO COUNTY BOARD OF COMMISSIONERS

Carefully read the instructions on page 2.

This form is issued under authority of MCL Sections 211.24e, 211.34 and 211.34d. Filing is mandatory; Penalty applies.

County(ies) Where the Local Government Unit Levies Taxes	2022 Taxable Value of ALL Properties in the Unit as of 5-23-2022
Oakland	**$3,258,824,070**
Local Government Unit Requesting Millage Levy	For LOCAL School Districts: 2022 Taxable Value excluding Principal Residence, Qualified Agricutlural, Qualified Forest, Industrial Personal and Commercial Personal Properties.
School District of the City of Pontiac	**$2,073,722,060**

This form must be completed for each unit of government for which a property tax is levied. Penalty for non-filing is provided under MCL Sec 211.119. The following tax rates have been authorized for levy on the 2022 tax roll.

(1) Source	(2) Purpose of Millage	(3) Date of Election	(4) Original Millage Authorized by Election Charter, etc.	(5) ** 2021 Millage Rate Permanently Reduced by MCL 211.34d "Headlee"	(6) 2022 Current Year "Headlee" Millage Reduction Fraction	(7) 2022 Millage Rate Permanently Reduced by MCL 211.34d "Headlee"	(8) Sec. 211.34 Truth in Assessing or Equalization Millage Rollback Fraction	(9) Maximum Allowable Millage Levy *	(10) Millage Requested to be Levied July 1	(11) Millage Requested to be Levied Dec. 1	(12) Expiration Date of Millage Authorized
VOTED	Operating Non-Home	3/2016	18.0000	17.5393	.9924	17.4060	1.0000	17.4060	17.4060	---------------	12/2036
VOTED	Operating Non-Home	3/2016	00.5000	00.4870	.9924	00.4832	1.0000	00.4832	00.4832	---------------	12/2036
VOTED	Operating All Sinking	3/2020	00.8000	00.7992	.9985	00.7980	1.0000	00.7980	00.7980	---------------	12/2025
VOTED	Debt All	3/2020	N/A	N/A	1.0000	N/A	1.0000	N/A	02.0000	---------------	12/2050

Prepared by	Telephone Number	Title of Preparer	Date
James Graham	**(248) 541-6836**	**Chief Financial Officer**	

CERTIFICATION: As the representatives for the local government unit named above, we certify that these requested tax levy rates have been reduced, if necessary to comply with the state constitution (Article 9, Section 31), and that the requested levy rates have also been reduced, if necessary, to comply with MCL Sections 211.24e, 211.34 and, for LOCAL school districts which levy a Supplemental (Hold Harmless) Millage, 380.1211(3).

	Signature	Print Name	Date
☐ Clerk ☒ Secretary		**Kevin Gross**	
☐ Chairperson ☒ President		**Gill Garrett**	

** Under Truth in Taxation, MCL Section 211.24e, the governing body may decide to levy a rate which will not exceed the maximum authorized rate allowed in column 9. The requirements of MCL 211.24e must be met prior to levying an operating levy which is larger than the base tax rate but not larger than the rate in column 9.*

Local School District Use Only. Complete if requesting millage to be levied. See STC Bulletin 2 of 2022 for instructions on completing this section.

Total School District Operating Rates to be Levied (HH/Supp and NH Oper ONLY)	Rate
For Principal Residence, Qualified Ag., Qualified Forest and Industrial Personal	**00.0000**
For Commercial Personal	**05.8892**
For all Other	**17.8892**

** **IMPORTANT:** See instructions on page 2 regarding where to find the millage rate used in column (5).

School District of the City of Pontiac
County of Oakland State of Michigan
Estimated Tax Levy for FY2023

Local Unit	2022 Taxable Value (1) 2022 Non-Pre	2021 Comm PP	Total	Estimated 2022 Operating Tax Levy 2022 Non-Pre	2021 Comm PP	Total	2022 ALL	Sinking Fund	Bond
C - Auburn Hills	$1,155,765,170	$100,050,706	$1,255,815,876	$20,675,739	$600,304	$21,276,043	1,523,033,710	$ 1,215,381	$ 3,046,067
C- Lake Angelus	9,940,950	28,250	9,969,200	177,836	170	178,005	53,437,290	$ 42,643	$ 106,875
C - Pontiac	670,831,730	64,478,450	735,310,180	12,000,657	386,871	12,387,528	1,110,055,250	$ 885,824	$ 2,220,111
C - Sylvan Lake	21,491,750	543,290	22,035,040	384,471	3,260	387,730	96,266,820	$ 76,821	$ 192,534
	-								$ -
T - Bloomfield	142,187,350	15,346,482	157,533,832	2,543,621	92,079	2,635,700	303,316,880	$ 242,047	$ 606,634
T - Orion	25,882,750	4,914,310	30,797,060	463,022	29,486	492,508	34,153,140	$ 27,254	$ 68,306
T - Waterford	31,605,360	408,750	32,014,110	565,395	2,453	567,848	63,514,560	$ 50,685	$ 127,029
T- West Bloomfield	16,017,000	377,060	16,394,060	286,532	2,262	288,794	75,046,420	$ 59,887	$ 150,093
	$2,073,722,060	$186,147,298	$2,259,869,358	$37,097,273	$1,116,884	$38,214,156	3,258,824,070	$ 2,600,542	$ 6,517,648

Non-Pre Property Revenue change (prior Fiscal Year)	
11.52%	$3,947,351

ALL Property Revenue change (prior Fiscal Year)		
12.91%	12.74%	12.91%

2022 Operating Tax Levy (Non-Pre Property)

July 1, 2022 Tax Levy	17.5393	17.40602		
Operating - Voted (18.0000)	0.9924	17.4025		
	0.4870	0.483299		
Operating - Voted (0.5000)	0.9924	0.4832	17.8892	Max
		0.5940		
			17.8892	
Operating - Voted (2.0000) (Election 8/2/22)		0.1108		
			18.0000	
Commercial PP TV				
July 1, 2022 Tax Levy				
Operating - Voted		6.0000		
			6.0000	

(1) Source: 2022 L-4028 Oakland County Equalization Department
2021 Comm PP MDE Website

Bond Voted		2.0000	
			2.0000
	0.7992	0.79800	
Sinking Fund - Voted (0.80)	0.9985	0.7980	
			0.7980

RESOLUTION FOR ADOPTION BY
School District of the City of Pontiac
Fiscal Year 2023 Adopted Budget Resolution

RESOLVED, that this resolution shall be the **GENERAL FUND** Appropriation Act of the School District for the City of Pontiac for the fiscal year 2022-2023: A resolution to make appropriations, and to provide for the disposition of all income received by the School District of the City of Pontiac.

BE IT FURTHER RESOLVED, that the total revenues and unappropriated fund balance estimated to be available for appropriations in the **GENERAL FUND** of the School District of the City of Pontiac for the fiscal year for the fiscal year 2022-2023; AN ACT to make appropriations; to provide for the expenditure of the appropriations;

	FUND 110 GEF	FUND 120 GRANTS	FUND 130 SEF	FUND 150 ATHLETICS	FUND 170 GF DEBT	TOTAL by FUND
REVENUE						
Local	37,949,801	680,286	-	32,000	-	38,662,087
State	5,878,504	5,433,060	4,592,944	-	-	15,904,508
Federal	-	29,352,536	1,599,100	-	-	30,951,636
County & InterDistrict and Other Transfers	11,125,000	-	5,496,176	497,779	1,855,000	18,973,955
TOTAL REVENUE	54,953,305	35,465,882	11,688,220	529,779	1,855,000	104,492,186
Projected Fund Balance as of 6/30/2022	-	-	-	-	-	9,055,732
Total Available to Appropriate	-	-	-	-	-	113,547,918

BE IT FURTHER RESOLVED, that $113,542,918 of the total available to appropriate in the **GENERAL FUND** is hereby appropriated in the amounts and purposes set forth below:

	FUND 110 GEF	FUND 120 GRANTS	FUND 130 SEF	FUND 150 ATHLETICS	FUND 170 GF DEBT	TOTAL by FUND
EXPENDITURES						
INSTRUCTION						
Basic Programs	15,386,586	6,282,810	-	-	-	21,669,396
Added Needs	68,949	8,257,587	8,423,184	-	-	16,749,720
Adult & Continuing Education	-	107,919	-	-	-	107,919
SUPPORT SERVICES						
Pupil Support	933,075	2,951,252	2,321,312	-	-	6,205,639
Instructional Support	2,085,730	2,825,318	608,645	-	-	5,519,693
General Administration	1,641,800	-	-	-	-	1,641,800
School Administration	3,175,765	-	284,167	-	-	3,459,932
Business Support	1,261,406	3,000	-	-	-	1,264,406

	FUND 110 GEF	FUND 120 GRANTS	FUND 130 SEF	FUND 150 ATHLETICS	FUND 170 GF DEBT	TOTAL by FUND
Operations/Maint. & Security	7,980,329	1,382,114	165,000	-	-	9,527,443
Transportation	2,171,596	1,117,414	1,819,542	-	-	5,108,552
Central Support	3,231,070	3,464,410	27,142	-	-	6,722,622
Other	-	-	-	529,779	-	529,779
COMMUNITY SERVICES	1,000	1,224,058	18,182	-	-	1,243,240
CAPITAL/BLDG IMPROVEMENTS	50,000	7,850,000	-	-	-	7,900,000
LONG TERM DEBT	11,075,000	-	-	-	1,849,858	12,924,858
FUND MODIFICATIONS						
Transfers/ Indirect Costs	2,352,779	-	66,458	-	-	2,419,239
TOTAL EXPENDITURES	51,415,085	35,465,882	13,733,632	529,629	1,849,858	102,994,238
						-
Projected Fund Balance as of 6/30/2023	-	-	-	-	-	10,553,680

BE IT FURTHER RESOLVED, that the total revenues and unappropriated fund balance estimated to be available for appropriation in the SPECIAL REVENUE FUND of the School District of the City of Pontiac for the fiscal year 2022-2023 be adopted as follows:

	FUND 250 FOOD SRVC	FUND 290 STUD ACT	TOTAL by FUND
REVENUE			
Local	36,000	76,500	112,500
State	103,000		103,000
Federal	3,192,280		3,192,280
Transfers	-		
TOTAL REVENUE	3,331,280	76,500	3,407,780
Projected Fund Balance as of 6/30/2022	387,955	169,718	557,673
Total Available to Appropriate	3,719,235	246,218	3,965,453

BE IT FURTHER RESOLVED, that $3,965,453 of the total available to appropriate in the SPECIAL REVENUE FOOD SERVICE FUND is hereby appropriated in the amounts and purposes set forth below:

	FUND 250 FOOD SRVC	FUND 290 STUD ACT	TOTAL by FUND
EXPENDITURES			
Basic Program	-	76,500	76,500
Support Services Other	3,316,509		3,316,509
Captial Expenditures	-		-
TOTAL EXPENDITURES	3,316,509	76,500	3,393,009
Projected Fund Balance as of 6/30/2023	402,726	169,718	572,444

BE IT FURTHER RESOLVED, that the total revenues and unappropriated fund balance estimated to be available for appropriations in the DEBT SERVICE FUND of the School Disrict of the City of Pontiac for the fiscal year 2022-2023 be adopted as follows:

	FUND 320 BOND 2020	TOTAL by FUND
REVENUE		
Local	6,270,000	6,270,000
Other Financing Sources	-	-
TOTAL REVENUE	6,270,000	6,270,000
Projected Fund Balance as of 6/30/2022	330,578	330,578
Total Available to Appropriate	6,600,578	6,600,578

BE IT FURTHER RESOLVED, that $6,600,578 of the total available to appropriate in the DEBT SERVICE FUND is hereby appropriated in the amounts and purposes set forth below:
adopted as follows:

	FUND 320 BOND 2020	TOTAL by FUND
EXPENDITURES		
Principal Payments	2,085,000	2,085,000
Interest Payments	3,716,000	3,716,000
Debt Defeasement / Other	-	0
TOTAL EXPENDITURES	5,801,000	5,801,000
Projected Fund Balance as of 6/30/2023	799,578	799,578

BE IT FURTHER RESOLVED, that the total revenues and unappropriated fund balance estimated to be available for appropriations in the CAPITAL PROJECT FUND of the School Disrict of the City of Pontiac for the fiscal year 2022-2023 be adopted as follows:

	FUND 410 SINKING	FUND 420 BOND 2020	TOTAL by FUND
REVENUE			
Local	2,603,500	750,000	3,353,500
Other Financing Sources	0	-	-
TOTAL REVENUE	2,603,500	750,000	3,353,500
Projected Fund Balance as of 6/30/2022	2,458,330	42,830,506	45,288,836
Total Available to Appropriate	5,061,830	43,580,506	48,642,336

BE IT FURTHER RESOLVED, that $48,642,336 of the total available to appropriate in the CAPITAL PROJECTS FUND is hereby appropriated in the amounts and purposes set forth below:
adopted as follows:

	FUND 410 SINKING	FUND 420 BOND 2020	TOTAL by FUND
EXPENDITURES			
Other Business Services	30,000		30,000
Building Improvements	4,300,000	30,739,517	35,039,517
Contingency		7,010,015	7,010,015
Instructional Technology		-	0
Furniture & Equipment		1,050,000	1,050,000
Site Improvements		-	0
Professional Fees	38,000	2,088,808	2,126,808
TOTAL EXPENDITURES	4,368,000	40,888,340	45,256,340
Projected Fund Balance as of 6/30/2023	693,830	2,692,166	3,385,996

BE IT FURTHER RESOLVED, that the total revenues and unappropriated fund balance estimated to be available for appropriations in the INTERNAL SERVICE FUND of the School District of the City of Pontiac for the fiscal year 2022-2023 be adopted as follows:

REVENUES	
Local	885,000
Transfers	0
TOTAL REVENUE	885,000
Projected Fund Balance as of 6/30/2022	1,217,678
Total Available to Appropriate	2,102,678

BE IT FURTHER RESOLVED, that $2,102,678 of the total available to appropriate in the INTERNAL SERVICE FUND is hereby appropriated in the amounts and purposes set forth below:

EXPENDITURES

Support Services Other	885,000
TOTAL EXPENDITURES	885,000
Projected Fund Balance as of 6/30/2023	1,217,678

BE IT FURTHER RESOLVED that for operating purposes 17.8892 mils be levied on non-homesteads and, that 6.0000 mils be levied on applicable commercial personal property; that 0.7992 mils be levied for the sinking fund; and that 2.000 mils be levied for debt retirement purposes; that 0.7980 mils be levied for the sinking fund; and that 2.000 mils be levied for debt retirement purposes;

Fiscal Year 2023 Adopted Budget Resolution

BE IT FURTHER RESOLVED, that no Board of Education member or employee of the School District shall expend any funds or or obligate the expenditure of any funds except pursuant to appropriations made by the Board of Education and in keeping with the budgetary policy statement adopted by the Board. Changes in the amount appropriated by the Board of Education shall require approval by the Board of Education;

BE IT FURTHER RESOLVED, that the Superintendent is hereby charged with general supervision of the execution of the Budget adopted by the Board of Education and shall hold the Assistant Superintendents, Directors, Assistant Directors and Managers responsible for performance of their responsibilities within the amounts appropriated by the Board of Education and in keeping with the budgetary policy statement adopted by the Board of Education. The Superintendent is further authorized to approve adjustments and/or transfers between line items within a fund of the Board adopted operating budget.

Kevin Gross
Secretary, Board of Education

The undersigned duly qualified and acting Secretary of the Board of Education of the School District of the City of Pontiac, County of Oakland, Michigan, hereby certifies that the foregoing is a true and complete copy of a Resolution adopted by the board of Education at a regular meeting held on June 27, 2022, the original of which Resolution is a part of the Board's minutes, and further certifies that notice of the meeting was given to the public under the Open Meetings Act, Act 267, Public Acts of Michigan 1976, as amended.

Kevin Gross
Secretary, Board of Education

Table of Contents

INTRODUCTION

The purpose of this section is to provide the reader with an overview of the required coding structure; the graphic display and definitions which follow should be used for that purpose.

The coding structure is consistent with "Financial Accounting for Local and State School Systems" published by the National Center for Education Statistics, 2009. Standard coding found in this section is necessary to satisfy state and federal reporting requirements. Each district should review local needs before additional elements of the coding structure are added. The accounting system designed should accommodate the planning, budgeting, evaluating, and analysis functions of the system and should be cross-referenced to other information files of that system.

Dimension - Block of related digits.

Fund - An independent fiscal and accounting entity, preferably with a self-balancing set of accounts, with its own assets, liabilities, resources, and fund balances which are segregated for the purpose of carrying on specific activities in accordance with special regulations, restrictions, or limitations (two positions). Edited field in the Financial Information Database (FID)

Transaction Code - A code used to identify whether an accounting entry is balance sheet, revenue, or expenditure (one position). Used internally in district accounting systems. Not reported to the FID as a separate field. The transaction code is used to determine which file (revenue, expenditure, or balance sheet) the record is to be uploaded for FID submission.

Major Class - The basic account identifier for recording transactions involving assets, liabilities, fund balance and revenues (three positions). Edited field in the FID.

Suffix - The code used to further define/distinguish between revenue sources (four positions). Edited field in the FID. Edited for revenue records, but not balance sheet.

Function -The basic account identifier for expenditures. It describes the activity for which a service or material is acquired. The basic functional categories operated by most districts are instruction, pupil support, instructional staff support, general administration, business services, operations and maintenance, transportation, central services, community services, and facilities acquisition. Edited field in FID.

Object - The code used to describe the service or commodity obtained as the result of a specific expenditure. The broad object code categories include salaries, benefits, purchased services, supplies/materials, and capital outlay. Edited to the 2nd position in FID.

Program - The code used to describe a plan of activities and procedures designed to accomplish predetermined objective or set of allied objectives (three positions). Edited field in the FID.

Grant Code - The code used to identify various grant programs/funding source (four positions). Fourth position may be used at district's discretion. **This is a required field for reporting all restricted grant related expenditures**. **We recommend using it on all corresponding restricted grant revenue records as a good financial management practice. Some grant offices may require that districts report information in this field on both FID revenue and expenditure records as a condition for receiving a particular grant.**

Facility/School - The state assigned code used to designate a district building or administrative unit. (five positions). Edited field in the FID.

Other - A dimension available to further define a school district's activities; i.e., subject matter, special cost center, etc. (four positions).

CODING STRUCTURE

BALANCE SHEET

Fund	Transaction Code	Major Class	Suffix	Not Used
X X	X	X X X	X X X X	XX X X - X X X X - X X X X - X X X X

REVENUES

Fund	Transaction	Major Class	Suffix		Grant	Other
X X	X	X X X	X X X X	X X X	X X X X	X X X XX- X X X X

EXPENDITURES

Fund	Transaction	Function	Object	Program	Grant	Facility /School	Other
X X	X	X X X	X X X X	X X X	X X X X	X X X X X	X X X X

Account Code	Fund Type	Fund Name
11	General Fund (1)	General Fund
21	Special Revenue (2)	Athletic Fund
22	Special Revenue (2)	* Special Education Fund
23	Special Revenue (2)	Community Service Fund
24	Special Revenue (2)	Bookstore Fund
25	Special Revenue (2)	Food Service Fund
26	Special Revenue (2)	*Vocational Education Fund
27	Special Revenue (2)	Cooperative Activities Fund
28	Special Revenue (2)	Public Purpose Trust Fund
29	Special Revenue (2)	Student/School Activity Fund
31 - 39	Debt Service Funds (3)	Debt Service Funds
41 - 49	Capital Projects Fund (4)	Capital Projects Funds
51 - 59	Trust Funds (5)	Trust Funds
61 - 69	Fiduciary Funds (6)	Fiduciary Funds
71 – 79	Enterprise (7)	Enterprise
81 – 89	Internal Service (8)	Internal Service
91 – 99	District Wide Reporting (9)	District Wide Reporting
91	District Wide Reporting (9)	Capital Asset Accounts
92	District Wide Reporting (9)	Long Term Liability Accounts

* These funds may only be used by intermediate school district and center programs.

See Section II B.02 for a description of fund types.

TRANSACTION CODES

Account Code	Transaction
0	Revenue Accounts
1	Expenditure Accounts
2	Balance Sheet Accounts

Major Class Code	Allowable Funds	Account Name/Description
100		**Cash Accounts**
101	11, 2x, 3x, 4x, 5x, 6x, 7x, 8x	Cash - Currency, coin, checks, postal and express money orders, and banker's drafts on hand, or on deposit, with an official or agent designated as custodian of cash and bank deposits.
102	11, 2x, 3x, 4x, 5x, 7x, 8x	Petty Cash - A sum of money set aside for the purpose of paying small obligations for which the issuance of a formal voucher and check would be too expensive and time consuming.
103	11, 2x, 3x, 4x, 5x, 7x, 8x	Cash Change Funds - A sum of money set aside for the purpose of providing cash register change.
110		**Taxes Receivable**
111	11, 2x, 3x, 4x, 7x	Taxes Receivable - The uncollected portion of taxes that a school system or governmental unit has levied and which has become due, including any interest or penalties which may be accrued. Subsidiary accounts may be maintained on the basis of tax roll year and/or current and delinquent taxes.
112	11, 2x, 3x, 4x, 7x	Allowance for Uncollectible Taxes (Credit) The portion of taxes receivable estimated not to be collected. The account is shown on the balance sheet as a deduction from the taxes receivable account to arrive at net taxes receivable.
120		**Accounts Receivable**
121	11, 2x, 3x, 4x, 5x, 6x, 7x, 8x	Accounts Receivable - Amounts owing an open account from private persons, firms, or corporations for goods and services furnished by a school system (but not including amounts due from other funds or from other governmental units). Although taxes receivable are covered by this term, they should be recorded and reported separately in the Taxes Receivable accounts.
130		**Due From Other Funds**
131	11, 2x, 3x, 4x, 5x, 6x, 7x, 8x	Due From Other Funds - An asset account used to indicate amounts owed to a particular fund by another fund in the same school system for goods sold or services rendered.
140		**Due From Other Governmental Units**
141	11, 2x, 3x, 4x, 5x, 7x, 8x	Due From Other Governmental Units - Amounts due to the reporting governmental unit from another governmental unit. These amounts may represent grants-in-aid, and charges for services rendered by the reporting unit for another governmental unit.
160		**Interest Receivable on Investments and Deposits**
161	11, 2x, 3x, 4x, 5x, 6x, 7x, 8x	Interest Receivable on Investments and Deposits - The amount of interest receivable on investments or deposits.

Major Class Code	Allowable Funds	Account Name/Description
170		**Inventory** - The cost of supplies and equipment on hand not yet distributed to requisitioning units.
171	11, 2x, 5x, 7x, 8x	Inventory Supplies - The cost of supplies on hand not yet distributed to requisitioning units.
172	11, 2x, 5x, 7x, 8x	Inventory Merchandise for Resale - The value of goods held by a school district for resale rather than for use in its own operations.
173	11, 2x, 5x, 7x, 8x	Inventory Food Purchased - The cost of food held by a school district.
180		**Investments**
181	11, 2x, 3x, 4x, 5x, 6x, 7x, 8x	Investments - All securities and paper held for the production of income in the form of interest, dividends, rentals, or lease payments including certificates of deposit, savings deposit receipts, and real estate. The account does not include fixed assets or real estate acquired by the school system for operation. Subsidiary accounts for each category of investments may be maintained.
190		**Other Current Assets**
191	11, 2x, 3x, 4x, 5x, 7x, 8x	Deposits - Funds deposited by the school system as a prerequisite to receiving services and/or goods. Included in this account are deposits for rentals and returnable containers.
192	11, 2x, 3x, 4x, 5x, 7x, 8x	Prepaid/Deferred Expenditures - Expenditures entered in the accounts for benefits not yet received. Prepaid expenditures differ from deferred charges in that they are spread over a shorter period of time than deferred charges and are regularly recurring costs of operations. Examples of prepaid expenditures are prepaid rent, prepaid interest, and unexpired insurance premiums. An example of a deferred charge is unamortized discounts on bonds sold.
193	7x, 92	Capitalized Bond and Other Debt Issuance Costs- Represents certain bond and other debt issuance costs, including lease-purchase debt issuance costs, that are capitalized for the purpose of accounting for the cost/valuation basis of capital assets.
194	7x, 92	Premium/Discount on Issuance of Bonds- Represents amounts to be amortized as debt premium in connection with the issuance of bonds.
195	11, 2x, 3x, 4x, 5x, 6x, 7x, 8x, 91, 92	Deferred Outflows – Used for recording deferred outflows related to long-term pension liability (GASB 68). Refer to Major Class Code 594 for the recording of the long-term pension liability and Major Class Code 495 for the recording of deferred inflows.
196	11, 2x, 3x, 4x, 5x, 6x, 7x, 8x, 91, 92	Deferred Outflows (OPEB) – Used for recording deferred outflows related to Other Post-Employment Benefits liability. Refer to Major Class Code 595 for the recording of the liability and Major Class Code 496 for the recording of deferred outflows.
199	11, 2x, 3x, 4x, 5x, 6x, 7x, 8x	Other Current Assets - Assets other than those defined above.

Major Class Code	Allowable Funds	Account Name/Description
200		**Fixed Assets** - Those assets which the LEA intends to hold or continue in use over a long period of time.
210		**Land**
211	7x, 8x, 91	Land - A fixed asset account used to record the acquisition value of land owned by a school system. It includes the purchase price along with legal fees, filling and excavation costs, and other associated improvement costs incurred to prepare the land for its intended use. If land is acquired by gift, the account reflects its appraised value at time of acquisition.
220		**Buildings and Additions**
221	7x, 8x, 91	Buildings - A fixed asset account used to record the initial acquisition value of permanent structures used to house persons and property owned by the school system. It includes the purchase or contract price of all permanent buildings and fixtures attached to and forming a permanent part of such buildings. If buildings are acquired by gift, the account reflects their appraised value at time of acquisition.
222	7x, 8x, 91	Building Accumulated Depreciation
223	7x, 8x, 91	Additions to Buildings - A fixed asset account used to record the addition to the acquisition value of permanent structures used to house persons and property owned by the school system. It includes the purchase or contract price of all permanent buildings and fixtures attached to and forming a permanent part of such buildings. If buildings are acquired by gift, the account reflects their appraised value at time of acquisition.
224	7x, 8x, 91	Additions to Buildings - Accumulated Depreciation
230		**Site Improvements**
231	7x, 8x, 91	Site Improvements - An account used to record the acquisition value of permanent improvements, other than buildings, which add value to land. Examples include fences, retaining walls, sidewalks, pavements, gutter, tunnels, and bridges. If the improvements are purchased or constructed, this account contains the purchase or contract price. If improvements are obtained by gift, it reflects the appraised value at time of acquisition.
232	7x, 8x, 91	Site Improvement Accumulated Depreciation

Major Class Code	Allowable Funds	Account Name/Description
240		**Equipment and Furniture**
241	7x, 8x, 91	Equipment and Furniture - An account used to record the purchase price of tangible property of a more or less permanent nature, other than land, buildings, or improvements thereto, which is useful in carrying on operations. Examples are machinery, tools, furniture and furnishings.
242	7x, 8x, 91	Equipment and Furniture Accumulated Depreciation
250		**Vehicles Other than Buses**
251	7x, 8x, 91	Vehicles Other than Buses - An account used to record the purchase price or cost of vehicles other than school buses.
252	7x, 8x, 91	Vehicles Other than Buses Accumulated Depreciation
260		**School Buses**
261	7x, 8x, 91	School Buses - An account used to record the purchase price of school buses. School buses are shown at their original cost, including the cost of mobile radio equipment if purchased when the bus was placed in service.
262	7x, 8x, 91	School Bus Accumulated Depreciation
270		**Educational Media and Textbooks**
271	7x, 8x, 91	Educational Media and Textbooks - An account used to record the purchase price of educational media and textbooks used for the initial furnishing of a newly constructed building. These include books outside the educational media center if they are capitalized and any appreciable accession involving an expansion of the educational media center.
272	7x, 8x, 91	Educational Media and Textbook Accumulated Depreciation
280		**Construction in Process**
281	7x, 8x, 91	Construction in Process
290		**Other Capital Assets – Examples include Works of Art and Historical Treasures**
291	7x, 8x, 91	Other Capital Assets
292	7x, 8x, 91	Other Capital Asset Accumulated Depreciation

Major Class Code	Allowable Funds	Account Name/Description
300		**Budgeting and Other Debits** - Items that normally have debit balances and have offsetting accounts in the 600 series of accounts.
301	11, 2x, 3x, 4x, 5x, 7x, 8x **Don't Report to FID**	Estimated Revenues - The amount of revenues estimated to be received or to become receivable during the fiscal period. At the end of the fiscal period, the account is closed out and does not appear in a balance sheet prepared at the close of the fiscal period.
302	11, 2x, 3x, 4x, 5x, 7x, 8x **Don't Report to FID**	Revenues (Credit) - The increase in ownership equity during a designated period of time. The account appears only in a balance sheet prepared during the fiscal period.
304	92	Amount to be Provided for Payment of Long-term Debt - An account used to offset the amount of Long-term debt liability recorded in the Long-Term Debt Liability Accounts.

Major Class Code	Allowable Funds	Account Name/Description
400		**Current Payables** - Those debts the school system expects to pay within a short period of time, usually within a year.
401	11, 2x, 3x, 4x, 5x, 6x, 7x, 8x	Control Payable - to be used for recording non-routine journal entries that usually occur at the end of accounting periods.
402	11, 2x, 3x, 4x, 5x, 7x, 8x	Accounts Payable – Liabilities on open account or evidences by vouchers owing to private persons, firms or corporations for goods and services received by a school system (but not including amounts due to other funds of the same school system or to other governmental units).
403	11, 2x, 3x, 4x, 5x, 7x, 8x	Judgments Payable – Amounts due to be paid by a school system as the result of court decisions, including condemnation awards in payment for private property taken for public use.
404	11, 2x, 3x, 4x, 5x, 7x, 8x	Contracts Payable - Amounts due on contract for assets, goods, and services received by a school system.
405	11, 4x	Construction Contracts Payable - Amounts due by a school system on contracts for construction of buildings, structure, and other improvements.
406	11, 4x	Construction Contracts Payable/Retained Percentage - Liabilities resulting from construction contracts. Includes that portion of the work completed but on which part of the liability has not been paid pending final inspection or the lapse of a specified time period or both. The unpaid amount is usually a stated percentage of the contract price.
407	11, 2x, 3x, 4x	Tax Anticipation Notes and Loans Payable - The principal amount of notes issued in anticipation of revenue from local, state, and other sources. This account is credited with the amount of revenue anticipation notes issued and debited with the amount of principal repaid. Interest payments on short-term notes outstanding are not charged to this account.
410		**Due to Other Funds**
411	11, 2x, 3x, 4x, 5x, 6x, 7x, 8x	Due to Other Funds - A liability account used to indicate amounts owed by a particular fund to another fund in the same school system for goods and services rendered. It is recommended that separate accounts be maintained for each interfund receivable.
420		**Due to Other Governmental Units**
421	11, 2x, 3x, 4x, 5x, 6x, 7x, 8x	Due to Other Governmental Units - Amounts owed by the reporting school system to another governmental unit.
422	11	Due to State of Michigan – TIF

Major Class Code	Allowable Funds	Account Name/Description
430		**Due to Agency Fund Activities**
431	6x	Due to Agency Fund Activities - Amounts owed by the reporting school system to Agency Fund Activities. Examples: Class of 2008, Flower Fund, Spanish Club, etc.
440		**Current Matured Bond Liabilities**
441	1x, 3x, 7x, 92	Bonds Payable - Bonds that have not reached or passed their maturity date and are due within one year or less.
442	1x, 3x, 7x, 92	Interest Payable – Interest on debt that has reached the maturity date and is due within one year or less.
443	1x, 3x, 4x	Arbitrage Rebate Payable- Liabilities Arising from arbitrage rebates to the IRS from bond financing.
444	7x, 92	Un-amortized Premiums on the Issuance of Bonds – An account that represents that portion of the excess of bond proceeds over par value and that remains to be amortized over the remaining life of such bonds.
450		**Payroll Deductions and Withholdings** - Amounts deducted from employee salaries for withholding taxes and other purposes. Separate liability accounts may be used for each type of deduction.
451	11, 2x, 4x, 5x, 7x, 8x	Payroll Related Accrued Liabilities.
460		**Accrued Expenditures**
461	11, 2x, 3x, 4x, 5x, 7x, 8x	Accrued Expenditures - Expenditures incurred during the current accounting period but which are not payable until a subsequent accounting period.
462	11, 2x, 4x, 5x, 7x, 8x	Salaries Payable - Amounts due to employees for services performed for which payment has not been made.
470		**Unearned or Unavailable Revenue**
471	11, 2x, 3x, 4x, 5x, 7x, 8x	Unearned Revenue (Grant funds received but not expended) Examples would include Section 31a At Risk or Section 107 Adult Education Funds received during year but not yet expended for grant objectives.
472	11, 2x, 3x, 4x, 5x, 7x, 8x	Unavailable Revenue- Funds earned but not yet received within the availability period (the availability period is generally within 60 days after fiscal year end).
490		**Other Current Liabilities**
491	11, 2x, 3x, 4x, 5x, 7x, 8x, 92	Other Current Liabilities - Liabilities other than those defined above.
492	7x, 92	Lease Obligation-Current Capital lease obligations due within one year.
493	7x, 92	Compensated Absence – Current Compensated Absences that will be paid within one year.
495	11, 2x, 3x, 4x, 5x, 6x, 7x, 8x, 91, 92	Deferred Inflows – Used for recording deferred inflows related to long-term pension liability (GASB 68). Refer to Major Class Code 594 for the recording of the long-term pension liability and Major Class Code 195 for the recording of deferred outflows.
496	11, 2x, 3x, 4x, 5x, 6x, 7x, 8x, 91, 92	Deferred Inflows (OPEB) – Used for recording deferred inflows related to Other Post-Employment Benefits liability. Refer to Major Class Code 595 for the recording of the liability and Major Class Code 196 for the recording of deferred inflows.

Major Class Code	Allowable Funds	Account Name/Description
500		**Long-Term Liabilities** - Those debts the school system expects to pay over an extended period of time, usually longer than one year.
510		**Bonds Payable**
511	7x, 8x, 92	Bonds Payable Term-Long Term Portion - The face value of term bonds issued and outstanding.
512	7x, 8x, 92	Bonds Payable-Serial – The face value of serial bonds issued and outstanding.
530		**School Bond Loan-Payable - Long Term Portion**
531	7x, 8x, 92	School Bond Loan-Payable - Long Term Portion - The face value of school bond loans issued and outstanding and the amount of interest payable.
560		**Bus Loans Payable-Long Term Portion**
561	7x, 8x, 92	Bus Loans Payable-Long Term Portion - The face value of the conditional sales contract amount issued to finance the purchase of school buses. Interest expenditures are normally recorded in the General Fund at the time payments are made.
570		**Furniture and Equipment Loans Payable-Long Term Portion**
571	7x, 8x, 92	Furniture and Equipment Loans Payable-Long Term Portion - The face value of long-term notes issued to finance furniture or equipment. Interest expenditures are normally recorded in the General Fund when payments are made.
580		**Compensated Absences-Long Term Portion**
581	92	Compensated Absence Accounts - Long Term Portion
590		**Other Loans and Liabilities - Long Term Portion**
591	7x, 8x, 92	Other Loans and Liabilities - Long Term Portion
592	7x, 8x, 92	Capital Lease Obligation – Long Term Portion
593	7x, 8x, 92	Arbitrage Rebate Liability – Long Term Portion – Liabilities arising from arbitrage rebates to the IRS from bond financing.
594	7x, 92	Pension Liability – Long Term Portion – Long term pension liability as reported on financial statements (GASB 68). See Major Class Code 195 for the recording of Deferred Outflows and Major Class Code 495 for the recording of Deferred Inflows.
595	7x, 92	Other Post-Employment Benefits (OPEB) Liability – Long Term Portion – See Major Class Code 196 for the recording of Deferred Outflows and Major Class Code 496 for the recording of Deferred Inflows.

Major Class Code	Allowable Funds	Account Name/Description
600	**Don't Report to FID**	**Budgeting Accounts and Other Credits** - These accounts represent budget amounts related to expenditures and encumbrances as well as offsetting accounts that normally have credit balances.
601	11, 2x, 3x, 4x, 5x, 7x, 8x	Appropriations - This account records authorizations granted by the legislative body to make expenditures and to incur obligations for specific purposes. This account appears in a balance sheet prepared during the fiscal period. At the end of the fiscal period, the Appropriations account is closed out and does not appear in the balance sheet prepared at the close of the fiscal period.
602	11, 2x, 3x, 4x, 5x	Expenditures (Debit) - This account appears in balance sheets prepared during the fiscal period and designates the total expenditures charged against appropriations during such period. The account is shown in each balance sheet as a deduction from the Appropriations account to arrive at the unexpended balance of total appropriations.
603	11, 2x, 3x, 4x, 5x, 7x, 8x	Encumbrances (Debit) - This account designates obligations in the form of purchase orders, contracts, or salary commitments that are chargeable to an appropriation and for which a part of the appropriation is reserved. In an interim balance sheet, encumbrances are deducted along with the expenditures from the Appropriations account to arrive at the unencumbered balance of appropriations.

Major Class Code	Allowable Funds	Account Name/Description
700		**Fund Balance** - These are accounts that show the excess of fund assets and resources over fund liabilities.
706	11, 2x, 3x, 4x, 5x	Fund Balance-Budgeted - The difference between estimated revenue and appropriations for the current fiscal period. At the end of the fiscal period this account is closed out and does not appear in the year-end balance sheet. **Don't Report to FID**
710		**Non Spendable Fund Balance**
711	11, 2x, 3x, 4x, 5x, 7x, 8x	Non Spendable Fund Balance **-**This class of fund balance represents those assets that are not available in a spendable formation. Some examples would include inventories and pre-paid expenditures. Two other examples are given by GASB but will see limited use by school districts; long term receivables not expected to be converted to cash in the near term and corpus of a permanent fund. **(For Use in FY 2010-11 and following)**
720		**Restricted Fund Balance**
721	11, 2x, 3x, 4x, 5x, 7x, 8x	Restricted **-**This class of fund balance represents amounts constrained to being used for a specific purpose by external parties, constitutional provisions, and enabling legislation. Examples include Bonded Capital Projects, Debt Service Funds established for voter approved debt millage, School Food Service Revenues associated with National School Lunch programs, and Special Education Millage**. (For Use in FY 2010-11 and following)**
730		**Committed Fund Balance**
731	11, 2x, 3x, 4x, 5x, 7x, 8x	Committed- This class of fund balance represents amounts constrained on use imposed by the government itself using its highest level of decision-making authority (local school board resolution). The decision may be reversed in the same manner as it was initiated. The action to "commit" fund balance should be taken prior to the end of a given fiscal year, though the exact amount may be determined subsequently. (**For Use in FY 2010-11 and following)**
732	11, 29	Committed – Student/School Activity Funds
740		**Assigned Fund Balance**
741	11, 2x, 3x, 4x, 5x	Assigned-This class of fund balance represents amounts intended to be used for specific purposes. The intent is expressed by the governing body, the finance committee, or the official authorized by the governing body. Residual amounts in governmental funds other than the general fund are assigned. An appropriation of the existing fund balance to cover current year expenditures is considered an assignment of fund balance. **(For Use in FY 2010-11 and following)**
750		**Unassigned Fund Balance**
751	11, 2x, 3x, 4x, 5x	Unassigned- This class of fund balance represents the remaining fund balance after non-spendable, restrictions, commitments, and assignments. Reported only in the general fund, except for cases of Deficit fund balances. Those are always reported as Unassigned, no matter which fund. **(For Use in FY 2010-11 and following)**

Major Class Code	Allowable Funds	Account Name/Description
760		**Investments in Fixed Assets**
761	91	Investment in Fixed Assets - An account in the Capital Asset "Fund." Used to represent the school system's equity in fixed assets.
770		**Unreserved Retained Earnings**
771	7x, 8x	Unreserved Retained Earnings - The accumulated earning of proprietary funds that have been retained in the fund and that are not reserved for any specific purpose.
780		**Contributed Capital**
781	7x, 8x	Contributed Capital - An equity account used in proprietary funds showing the amount of fund capital contributed by the governmental unit from general governmental revenue and resources. Annual subsidies to cover operating deficits are not recorded here. These amounts are recorded as other sources (inter-fund transfers) and closed to the unreserved retained earnings accounts.
790		**Net Position**
791	6x	Net Position – Fiduciary Funds Only

Major Class Code	Allowable Funds	Account Name/Description
100		**Revenue from Local Sources**
110		**Taxes Levied/Assessed by Public School** - Compulsory charges levied by LEA to finance services performed for common benefit.
111	11, 2x, 3x, 4x	Property Tax Levy – Taxes levied for school purposes by a school system on the assessed valuation of real and personal property located within the district. Include taxes collected from both current and delinquent tax collections.
112		Local Sales and Use Tax – Taxes assessed by the LEA imposed upon the sale and consumption of goods and services. It can be imposed upon the sale and consumption either as a general tax on the retail price of all goods and/or services sold within the LEA jurisdiction with few or limited exemptions, or as a tax upon the sale or consumption of selected goods and services. **Districts have no legal authority to collect**.
113		Local Income Tax - Taxes assessed by LEA, and measured by net income - that is, by gross income less certain deductions permitted by law. These taxes can be levied on individuals, corporations, or unincorporated businesses where the income is taxed distinctively from individual income. **Only Detroit Public Schools have legal authority to collect**.
114	11, 22, 26, 3x, 4x	TIFA - Tax increment financing is allowed under three Michigan laws: The Downtown Development Authority Act, Act No. 197 of the Public Acts of 1975, being sections 125.1651 to 125.1680 of the Michigan Compiled Laws; the Tax Increment Financing Authority Act, Act No. 450 of the Public Acts of 1980, being sections 125.1801 to 125.1828 of the Michigan Compiled Laws; and the Local Development Financing Authority Act, Act No. 281 of the Public Acts of 1986, being sections 125.2151 to 125.2174 of the Michigan Compiled Laws.
119	11, 2x, 3x, 4x	Penalties and Interest on Delinquent Taxes - Amounts collected as penalties for the payment of taxes after the due date or dates, and the interest charged on delinquent taxes from the due date to the date of actual payment.
120		**Appropriations Received from Local Units of Government Other Than School Districts** - Revenue from the appropriation of another local governmental unit. The local school system is not the final authority, within legal limits, in determining the amount of money to be received, and the money is raised by taxes or other means that are not earmarked for school purposes.
121	11, 2x, 3x, 4x	Property taxes levied for school purposes by a local governmental unit other than the school district.
122		Other Local Units of Government Sales and Use Tax. **Districts have no legal authority to collect!**
123	11	Income Taxes - Taxes assessed by a local unit of government other than an LEA, measured by net income - that is, gross income less certain deductions permitted by law. Can be levied on individuals, corporations or unincorporated businesses where there is income.
124	11, 2x, 3x, 4x	Penalties and Interest on Taxes - Revenue from penalties assessed by a local unit of government other than an LEA for the payment of taxes after the due date and the interest charged on delinquent taxes from the due date of actual payment.

Major Class Code	Allowable Funds	Account Name/Description
128	11, 2x, 3x, 4x	Revenue in Lieu of Taxes - Payment made out of general revenues by a local government unit to the LEA in lieu of taxes it would have to pay had its property or other tax base been subject to taxation by the LEA on the same basis as privately-owned property. Examples: Commercial Forest, Industrial Facilities, MSHDA, Neighborhood Enterprise.
129	11, 2x, 3x, 4x	Other Taxes - Other forms of taxes by a Local government unit other than an LEA such as licenses and permits.
130		**Tuition - (Fees for Instruction)**
131	11, 2x, 7x	Tuition - Revenue from individuals, welfare agencies, and private sources for education services.
140		**Transportation Fees**
141	11, 2x, 7x	Transportation Fees - Money received for the transportation of pupils.
150		**Earnings on Investments and Deposits**
151	11, 2x, 3x, 4x, 5x, 7x, 8x	Earnings on Investments and Deposits - Earnings from the deposit of monies for investment purposes.
153	11, 2x, 3x, 4x, 5x, 7x, 8x	Gain or Loss on Investments – Fair value adjustments only.
154	11, 2x, 4x, 5x	Earnings on Investment in Real Property: Revenue for rental, use charges and other income on real property held for investment purposes.

Major Class Code	Allowable Funds	Account Name/Description
160		**Food Sales** - Revenue received from Food Service Activities
161	25	Food Sales to Pupils/Students – Reimbursable - Revenue from pupils for sale of food products and services considered reimbursable by USDA.
162	25	Food Sales to Patrons/Adults - Non-Program - Revenue from patrons/adults for sale of food products and services. Non-reimbursable by USDA
163	11, 2x	Special Milk Sales – Reimbursable - Revenue from students from sale of reimbursable milk as part of special milk program.
164	25	A-La-Carte Sales - Non-Program - Revenue from a-la-carte sales.
165	11, 2x	Catering Revenue - Non-Program - Revenue from catering activities provided by school district.
169	11, 2x	Other Food Sales - Non-Program - Revenue from students, adults or organizations for the sale of food products and services considered special functions.
170		**Revenue from Student Activities** - Revenue resulting from co-curricular and extra-curricular activities controlled and administered by the school district.
171	11, 2x, 7x	Admissions - Revenue from the sale of tickets or other admission charges for school sponsored activities (i.e. athletic events)
172	11, 2x, 7x	Merchandise Sales - Revenue from the sale of books, magazines, and other items of general merchandise. This does not include proceeds from sale of capital assets that are recorded under major class code "593"
173	11, 2x, 7x	Dues and Fees – Revenue from clubs, classes, or other pupil groups or organizations as dues or fees for participation in the activities of the organization or group. Include locker fees, equipment fees, etc. **Public libraries late fees, non-educational child care fees, and senior citizen activity fees should be recorded as Community Service Activities in major class "181" below.**
178	6x	Other Private Purpose Trust Income
179	11, 2x, 6x, 7x	Other Student Activity Income
180		**Revenue from Community Service Activities** - Revenue from community service activities operated by the public school.
181	11, 2x, 7x	Revenue from Community Service Activities (Examples: Latchkey Fees, Pre-school Fees charged to parents, Medicaid Fee for Service, Adult Enrichment Courses, After School Programs.)
190		**Other Local Revenue**
191	11, 2x, 7x	Rentals - Revenue from the rental of school property, real or personal.
192	11, 2x, 3x, 4x, 5x, 7x, 8x	Private Sources (Contributions) - Donations (monetary and in-kind) received from a philanthropic foundation, private individuals, or private organizations for which no repayment or special service to the contributor is expected. Separate accounts may be maintained for revenue unrestricted as to use and revenue that is restricted as to use.
193	7x, 8x, 91	Gains or Losses on Sale of Fixed Assets
195	7x, 8x	Revenues Received from Services Provided other public schools (Intermediate, Local or Public School Academy)
197	8x	Revenues Received from Services Provided Other Funds - Internal Service Fund Only.
199	11, 2x, 3x, 4x, 5x, 7x, 8x	Miscellaneous Local Revenues- Revenues from local sources not fitting into another local revenue classification.

Major Class Code	Allowable Funds	Account Name/Description
200		**Revenues Received through another Non-Educational Entity or Political Subdivision** – Revenue (monetary and in-kind) generated by a non-educational entity or political subdivision and then distributed to the school in amounts different than were collected by the entity. For example, 2% Casino Revenues, penal fees for drunk driving and library fines collected by another governmental entity that are distributed to the school in amounts different than are collected by the collecting entity.
211	11, 2x, 3x, 4x, 5x, 7x, 8x	Unrestricted - Revenues received through another non-educational entity or political subdivision.
212	11, 2x, 3x, 4x, 5x, 7x, 8x	Restricted - Revenues received through another non-educational entity or political subdivision that must be used for specific purposes.
300		**Revenue from State Sources (Monetary and In-kind)**
310		**Grants-In-Aid** - Grants-in-aid are contributions made from State funds to a school system and are not related to specific revenue sources of the state.
311	11, 2x, 3x, 4x	Unrestricted - State Revenues received as grants by the school system that can be used for any legal purpose desired by the school system without restriction.
312	11, 2x, 3x, 4x	Restricted - State Revenues received as grants by the school system that must be used for a categorical or specific purpose. If such money is not completely used by the school system, it must usually be returned to the state.
315	11, 2x, 3x, 4x	Restricted-Received from state through another entity (sub-grantee).
316	11, 2x, 3x, 4x	Unrestricted – Received from state through another entity (sub-grantee).
317	11, 2x, 3x, 4x	Restricted - Received from state through another Michigan public school (Intermediate, Local or Public School Academy).
318	11, 2x, 3x, 4x	Unrestricted - Received from state through another Michigan public school (Intermediate, Local or Public School Academy).
320		**State Payments in Lieu of Taxes**
321	11, 2x, 3x, 4x	State Payments in Lieu of Taxes - Payments made out of general revenues by the state government to the school system in lieu of taxes it would have had to pay had its property or other tax base been subject to taxation by the local school system on the same basis as privately-owned property or other tax base. It would include payment made for privately-owned property that is not subject to taxation on the same basis as other privately-owned property due to action by the state government unit.

Major Class Code	Allowable Funds	Account Name/Description
400		**Revenues from Federal Sources (Monetary and In-Kind)**
410		**Grant-In-Aid** - Revenues received directly or through state from the Federal government.
411	11, 2x, 3x, 4x	Unrestricted Received Directly from the Federal Government - Revenues received directly from the federal government as grants to the school system and which can be used for any legal purpose desired by the school system without restriction.
412	11, 2x, 3x, 4x	Unrestricted Received from Federal Government Through the State - Revenues received from the federal government through the state as grants and which can be used for any legal purpose desired by the school system without restrictions.
413	11, 2x, 3x, 4x	Restricted Received Directly from the Federal Government - Revenues received directly from the federal government as grants to the school system and which must be used for a categorical or specific purpose. If such money is not completely used by the school system, it usually is returned to the governmental unit.
414	11, 2x, 3x, 4x	Restricted Received from Federal Government Through the State - Revenues received from the federal government through the state as grants to school system and which must be used for a categorical or specific purpose. If such money is not completely used by the school system it usually is returned to the state.
415	11, 2x, 3x, 4x	Restricted-Received from Federal Government through another governmental agency as grants that must be used for a categorical or specific purpose. (This does not include another public school, see 417 below.) If the funds are not completely used for the specified purpose, they must be returned to the governmental agency.
416	11, 2x, 3x, 4x	Unrestricted-Received from Federal Government through another governmental agency as grants that may be used for any legal purpose desired by the school without restriction. (This does not include another public school, see 418 below.)
417	11, 2x, 3x, 4x	Restricted-Received from Federal Government through another public school (Intermediate, Local, or Public School Academy) - Revenues received from the Federal Government through another public school that must be used for a categorical or specific purpose. If funds are not completely used for the grant purpose, they must be returned to the other public school.
418	11, 2x, 3x, 4x	Unrestricted-Received from Federal Government through another public school (Intermediate, Local or Public School Academy) - Revenues received from the Federal Government through another public school as grants which can be used for any legal purpose desired by the school without restriction.
419	11, 2x, 3x, 4x	Other Revenue - Federal Sources

Major Class Code	Allowable Funds	Account Name/Description
420		**Federal Payment in Lieu of Taxes**
421	11, 2x, 3x, 4x	Federal Payments in Lieu of Taxes - Payments made out of general revenues by the federal government to the school system in lieu of taxes it would have had to pay had its property or other tax base been subject to taxation by the local school system on the same basis as privately-owned property or other tax base. It would include payment made for privately owned property that is not subject to taxation on the same basis as other privately-owned property due to action by the federal government unit.
480		**USDA Donated Commodities**
481	25	United States Department of Agriculture (USDA) entitlement commodities that are awarded according to a formula and accepted by the school food authority (SFA) for the fiscal year of the school district. Modifications to the grant entitlement are recognized whenever the SFA accepts entitlement commodities offered (via distributing agency request form). Entitlement commodities are determined by the USDA and are reported in the *Food Scoop* publication of the Michigan Department of Education.
482	25	USDA bonus commodities received by the SFA. Bonus commodities are determined by the USDA and the value is reported in the *Food Scoop* publication of the Michigan Department of Education.
510-520		**Other Local Revenue** – Transfers and payments received from other public school districts within the state or governmental units outside the state.
510		**Local Payments Received from Other Public Schools Within the State** – Local payments from school systems (LEAs, ISDs, PSAs), generally for services rendered to pupils residing in the paying school district. (State and Federal Grants received through another public school should be recorded in the appropriate state or federal major class code.
511	11, 2x	Tuition payments received from Other Public Schools. Distinguish type of tuition by the suffix code.
512	11, 2x	Transportation payments received from Other Public Schools
513	11, 2x	ISD Collected Millage Tax received from Other Public Schools
518	11, 2x	Compensation Received in Payment of services Provided to Other Public Schools.
519	11, 2x, 3x, 4x	Other Distributions received from Other Public Schools
520		**Local Payments Received from Other Governmental Units Outside the State** - These are conduit-type payments from school systems outside the state for services rendered to pupils residing in the paying school district.
521	11, 2x	Tuition received from Other Governmental Units Outside the State
522	11, 2x	Transportation received from Other Governmental Units Outside the State
529	11, 2x	Other received from Other Governmental Units Outside the State

Major Class Code	Allowable Funds	Account Name/Description
540-590		**Other Transactions** – Included are other transactions that are not revenue to the school system including prior period adjustments.
540		**Extra-Ordinary Revenue Items**
541	11, 2x, 3x, 4x, 5x, 7x, 8x	Extra-Ordinary Insurance Reimbursements - Those that would materially alter the revenue reported in the financial statements should they be reported there.
542	11, 2x, 3x, 4x, 5x, 7x, 8x	Extra-Ordinary Capital Contributions - Those that would materially alter the revenue reported in the financial statements should they be reported there.
549	11, 2x, 3x, 4x, 5x, 7x, 8x	Extra-Ordinary Other Reimbursements - Those not included above that would materially alter the revenue reported in the financial statements should they be reported there.
550		**Prior Period Adjustments**
551	11, 2x, 3x, 4x, 5x, 6x, 7x, 8x	Prior Period Adjustments-Material Transactions. Amounts reported here must be reported in the audited financial statements as adjustments in the prior year fund balance with appropriate notation.
552	11, 2x, 3x, 4x, 5x, 6x, 7x, 8x	Adjustments to Prior Period Expenditure Accounts (Credit Amounts) - Non-material Transactions (For example: write-off of a non-material accounts payable or refund of prior year expenditure.)
590		**Other Financing Sources** - This category is used for those transactions that cannot be identified in the above classifications.
591	11, 2x, 3x, 4x, 5x, 7x, 8x	Proceeds from the Issuance of Bonds - Used to record the face amount of the bonds issued. Include bond principal and premium or discount on issuance. Short term loan/bond proceeds **Should NOT** be classified here. Record short term debt as balance sheet item (see balance sheet code 407)
592	11, 2x, 3x, 4x, 5x, 7x, 8x	Proceeds from the Sale of Long-term Notes/Loans
593	11, 2x, 3x, 4x, 5x, 7x, 8x	Proceeds from the Sale of Capital Assets
594	11, 2x, 3x, 4x, 5x, 7x, 8x	Capital Lease Transactions
595	11, 2x, 3x, 4x, 5x, 7x, 8x	Proceeds from School Bond Loan Fund
596	11, 2x, 3x, 4x, 5x, 7x, 8x	Proceeds from Refinancing Debt
598	7x	Amortization of Premium on Issuance of Bonds
599	11, 2x, 3x, 4x, 5x, 7x, 8x	Miscellaneous Other Financing Sources - This account is to be used to record other transactions not mentioned.
600		**Fund Modifications (Other Operating Transfers In)** - This category represents incoming transfers from other funds within the same school district that would create a duplication of consolidated data for the school district if recorded as ordinary revenues.
6xx	11, 2x, 3x, 4x, 5x, 8x	Fund Modifications (Other Operating Transfers In) - Use “6” in the first position of the major class code, then two position fund code of fund the dollars are coming from.

Suffix Code	Allowable Major Class	Suffix Name/Description
0000	1xx-6xx	**Funds received that are not associated with any specific program or grant listed below. Please use a specific suffix whenever possible.**
0010	311, 318	**State Aid Foundation** - State School Aid Foundation Grants, Discretionary payments, State School Aid One-Time Grants, and State School Aid Hold Harmless Payment
0011	None	**Special Education Foundation** - State School Aid Special Education Foundation, State School Aid-Special Education 51a(13)
0020	312	**At Risk** - State School Aid-At Risk Children
0030	1xx, 312, 315, 317, 413, 414, 415, 417, 419, 51x	**Adult Education** - State Aid Section 107, Federal Title II AEFLA CFDA 84.002
0040	1xx, 312, 315, 317, 413, 414, 415, 417, 419, 51x	**Bilingual** - Bilingual Education. Funds received from programs designed for children from homes where English is not the primary language. For example: Federal CFDA 84.003c. State Bilingual Funds.
0060	1xx, 312, 315, 317, 413, 414, 415, 417, 419, 51x	**Drug Free** - Drug Free School Grants. For example: Federal @IA Title II AEFLA CFDA 84.002a
0070	1xx, 312, 315, 317, 413, 414, 415, 417, 419, 51x	**Math/Science** - Funds received from Math/Science Programs. For example: Federal Grants received under CFDA 84.281.
0080	1xx, 312, 315, 317, 413, 414, 415, 417, 419, 51x	**Gifted and Talented** - Funds received from programs designed for pupils identified as Gifted and Talented. For example: State School Aid-Gifted and Talented
0090	411, 412, 413	**Impact Aid** – Impact Aid Revenue (CFDA 84.041, 84.938, etc.)
0100	181, 312, 315, 317, 413, 414, 415, 417, 419, 51x	**Pre-School** - Funds received from programs designed for children in years preceding kindergarten. For example: State School Aid-Preschool Readiness
0110	16x, 312, 315, 317, 413, 414, 415, 417, 419, 481, 482, 51x	**School Lunch** - Funds received from School Lunch Programs. For example: School Lunch Breakfast, School Lunch Container Distribution, National School Lunch General Funds, School Lunch Supplemental State Funds, School Lunch Supplemental State Funds, School Lunch Breakfast State Match, State School Aid *Durant* School Lunch
0120	312, 315, 317, 413, 414, 415, 417, 419, 51x	**Special Education Grants** - Funds received for programs Restricted Special Education Grants. For example: State School Aid-Special Ed, IDEA and Other Federal Special Ed (See Expenditures-Function 122)
0130	1xx, 312, 315, 317, 413, 414, 415, 417, 419, 51x	**Staff Development** – Funds received for Staff or Professional Development Programs. For example: State School Aid Professional Development, any Federal grants awarded for staff development
0140	413, 414, 415, 417, 419	**Title I** - Federal Title I Revenues expended of Grant CFDA 84.009-84.013.

Suffix Code	Allowable Major Class	Suffix Name/Description
0150	413, 414, 415, 417, 419	**Title V** – Federal Title V Revenues expended for CFDA 84.298.
0160	1xx, 312, 315, 317, 413, 414, 415, 417, 419, 51x	**Career and Technical** - Funds received from Career and Technical programs. For example: State School Aid-Voc Ed Added Costs, Federal Vocational Education Grants (See Expenditures-Function 127)
0200	1xx, 312, 315, 317, 413, 414, 415, 417, 419, 51x	**Summer School**
0210	413, 414, 415, 417, 419	**State Grants for Improving Teacher Quality (Title II)**
0220	413, 414, 415, 417, 419	**No Child Left Behind**
0230	412, 413, 414, 415, 417, 419	**American Recovery and Reinvestment Act of 2009**
0240	412, 413, 416, 418, 419	**Edu Jobs**
0250	412, 413, 414, 415, 417, 419	**Coronavirus Aid, Relief, and Economic Security (CARES) Act**

Function Code	Allowable Funds	Account Name/Description
100		**Instruction** - Instruction includes the activities dealing directly with the teaching of pupils or the interaction between teacher and pupils. Teaching may be provided for pupils in a school classroom, in another location such as in a home or hospital, and other learning situations such as those involving co-curricular activities. It may also be provided through some other approved medium such as television, radio, telephone, and correspondence. Included here are the activities of classroom aides, teacher assistants, supplies and machines that directly aid in the instructional process. Include the work of group and class sponsors and chaperons at student activities. Include activities associated with instructional field trips.
110		**Basic Programs** - Instructional activities including enrichment designed primarily to prepare pupils for activities as citizens, family members, and workers, as contrasted with programs designed to improve or overcome physical, mental, social and/or emotional handicaps. Includes Pre-Kindergarten, Elementary, Middle-Junior High, and High School, as further defined below.
111	11,23, 27, 7x	Elementary - Learning experiences concerned with knowledge, skills, appreciations, attitudes, and behavioral characteristics considered to be needed by all pupils in terms of their awareness of life within our culture and the world of work and which normally may be achieved during the elementary school years.
112	11, 23, 27, 7x	Middle/Junior High - Learning experiences concerned with knowledge, skills, appreciations, attitudes and behavioral characteristics considered to be needed by all pupils in terms of understanding themselves and their relationships with society and various career clusters, and which normally may be achieved during the middle and/or junior high school years.
113	11, 23, 27, 7x	High School - Learning experiences concerned with knowledge, skills, appreciations, attitudes and behavioral characteristics considered to be needed by all pupils in terms of understanding themselves and their relationships with society and various occupations and/or professions which normally may be achieved in the high school years.
118	11, 23, 27, 7x	Pre-Kindergarten – Learning Experiences designed for ages preceding kindergarten.
119	11, 23, 27, 7x	Summer School - Any basic program activity offered in summer.
120		**Added Needs**- Instructional Classroom Activities designed for pupils added needs that are defined below. Include both regular and summer programs.
122	11, 22, 7x	Special Education - Instructional activities designed primarily to deal with pupils having impairments requiring special accommodation. The special education programs area includes Preprimary, Elementary, Middle/Junior High, and High School services for pupils with mental, emotional, hearing, visual, speech, language, physical and other impairments and learning disabilities. Homebound and hospitalized programs for pupils who are not classified as special education pupils should not be included in this account.

Function Code	Allowable Funds	Account Name/Description
125	11, 27, 7x	Compensatory Education - Instructional activities designed to improve the achievement in basic cognitive skills of pupils who have extraordinary need for assistance to improve their competence in such basic skills as State At Risk, NCLB Title I, and Bilingual.
127	11, 26, 7x	Career and Technical Education - Instructional activities which provide laboratory, simulations or instruction offered at the secondary level, based upon individually designed learning experiences in a vocational subject preparing the pupil for competencies required in a recognized occupation coded in accordance with recognized and approved Classification of Instructional Programs (CIP) codes. See the identifications found in the State Code for approved CIP codes.
130		**Adult/Continuing Education** - Learning experiences designed to develop knowledge and skills to meet educational objectives of adults. Programs include activities to develop the fundamental tools of learning; develop skills and appreciation for special interest; or to enrich the aesthetic qualities of life.
131	11, 7x, 27	Basic - Learning experiences concerned with the fundamental tools of learning for adults who have never attended school or who have interrupted formal schooling and need knowledge and skills to raise their level of education. It is generally considered to include grade levels one through eight. The term adult basic education is also used.
132	11, 7x, 27	Secondary - Learning experiences designed to develop the knowledge, skills, appreciation, attitudes, and behavioral characteristics considered to be needed by adults who have interrupted formal schooling. It is generally considered to include grade levels nine through twelve.
133	11, 26, 27, 7x	Secondary Vocational - Vocational learning experiences by means of laboratory, simulation or instruction offered at the secondary high school level, based upon individually designed learning experience in a vocational subject preparing the participant for competencies required in a Michigan Department of Education recognized and approved Career and Technical Education program for the district.
135	11, 26, 27, 7x	Occupational Training - Learning experiences concerned with the skills and knowledge required for employment in a new occupation, to extend or update competencies or preparation for employment in a new or different occupation.

Function Code	Allowable Funds	Account Name/Description
200		**Supporting Services** - Supporting Services are those services which provide administrative, technical (such as guidance and health), and logistical support to facilitate and enhance instruction and to a lesser degree, community services. Supporting Services exist as adjuncts for the fulfillment of the objectives of instruction.
210		**Support Services-Pupil** - Consist of those activities that are designed to assess and improve the wellbeing of pupils and to supplement the teaching process.
211	11, 22, 23,26, 27, 7x	Truancy/Absenteeism Services - Consist of those activities that have as their purpose the improvement of pupil attendance.
212	11, 22, 23, 26, 27, 7x	Guidance Services - Consist of those activities of counseling with pupils and parents, providing consultation with other staff members on learning problems, evaluating the abilities of pupils, assisting pupils to make their own educational and career plans and choices, assisting pupils in personal and social development, providing referral assistance, and working with other staff members in planning and conducting guidance programs for pupils.
213	11, 21, 22, 23, 26, 27, 7x	Health Services – Consist of physical and mental health services. Included are activities involved with providing pupils with appropriate medical, dental, nursing occupational therapy, or other health services.
214	11, 22, 26, 27, 7x	Psychological Services - Consist of those activities of administering psychological tests, interpreting the results of psychological tests, working with other staff members in planning school programs to meet the special needs of pupils as indicated by psychological tests, and planning and managing a program of psychological services including psychological counseling for the school or school system.
215	11, 22, 23, 26, 27, 7x	Speech Pathology and Audiology Services - Consist of those activities which have as their purpose the identification, assessment, and treatment of children with impairments in speech, hearing and language.
216	11, 22, 23, 26, 27, 7x	Social Work Services - Consist of those activities that have as their purpose the performance of school social work activities dealing with the problems of pupils that involve the home, school, and community.
217	11, 22, 26, 27, 7x	Visual Aid Services - Consist of those activities that have as their purpose the identification, assessment, and treatment of children with sight impairments.
218	11, 22, 23, 26, 27, 7x	Teacher Consultant - Consists of those activities for special education programs and services. See MDE Administrative Rules 340.1755 and R340.1749 for the appropriate use of special education teacher consultants.
219	11, 22, 23, 25, 26, 27, 7x	Other Pupil Support Services - This function is assigned to expenditures involving monitoring activities, such as, lunchroom monitors, hall monitors, playground monitors and crossing guards. Bus monitors are assigned to the transportation function, 271.

Function Code	Allowable Funds	Account Name/Description
220		**Support Services-Instructional Staff** - Consist of activities associated with assisting the instructional staff with the content and process of providing learning experiences for pupils.
221	11, 2x, 7x	Improvement of Instruction - Consists of those activities that are designed primarily for assisting instructional staff in planning, developing, and evaluating the process of providing challenging and natural learning experiences for pupils. These activities include curriculum development, techniques of instruction, child development and understanding, in-service training for instructional staff.
222	11, 2x, 7x	Educational Media Services - Consist of those activities such as selecting, acquiring, preparing, cataloging, and circulating books and other printed materials; planning the use of educational media by teachers and other members of the instructional staff; and guiding instructional staff members in their use of educational media. Included here are the activities for planning the use of the educational media by pupils and instructing pupils in their use of media materials.
224	11, 2x, 7x	Educational Television - Consists of those activities concerned with planning, programming, and writing educational programs or segments of programs for use on closed circuit or broadcast television or radio.
225	11, 2x, 4x, 7x	Instruction Related Technology - Consists of all technology activities and services for the purpose of supporting instruction. Specifically, costs associated with the operation and support of computer learning labs, media center computer labs, instructional technology centers, instructional networks, and establishing technology for distance learning programs.
226	11, 2x, 7x	Supervision and Direction of Instructional Staff - Directing and managing instructional services. Includes the activities of program coordination and program compliance monitoring. Examples: Special Education, Career Technical, and Title I directors.
227	11, 2x, 7x	Academic Student Assessment – Services rendered for the academic assessment of pupils. Examples: Purchased academic testing services, purchased grading services, academic testing supplies.
229	11, 2x, 7x	Other Instructional Staff Services - Consist of activities other than those defined above to assist instructional staff.

Function Code	Allowable Funds	Account Name/Description
230		**Support Services-General Administration** - Consist of those activities concerned with establishing policy, operating schools and the school system, and providing the essential facilities and services for the staff and pupils. Also included are community relations (district wide activities and programs designed to improve school/community relations.)
231	11, 2x, 4x, 7x	Board of Education - Activities performed by the elected body that has been created according to state law and vested with responsibilities for educational activities in a school district. Includes legal, audit and election costs or fees.
232	11, 2x, 7x	Executive Administration - Those activities associated with the district-wide general or executive responsibilities, including the development and execution of school district policies through staff at all levels. Titles may include superintendent, associate or assistant superintendent, but may not be limited to such designations. These activities may be distinguished from the supervision or direction of a specific function, program or supporting service that may appropriately be charged to another specific instructional or supporting function. When the same individual directs two or more functions, the services of that individual's office may be prorated between the functions concerned. Include community relation's services (district wide activities and programs designed to improve school/community relations.)
233	11, 2x, 7x	Grant Writer/Grant Procurement - District-wide activities associated with grant writing and administrative activities necessary for meeting state and federal requirements related to grants. Examples: When a district employs a district-wide grant writer or coordinator.
240		**Support Service School Administration** – Consists of those activities concerned with overall administrative responsibility for a single school.
241	11, 22, 23, 26, 27 7x	Office of the Principal – Activities performed by the principal, assistant principal and other assistants in the general supervision of all operations of the school building; evaluation of staff members of the school; supervision and maintenance of the school records are included under this function, along with clerical staff for these activities.
249	11, 22, 23, 26, 27, 7x	Other School Administration – Other activities of school administration not defined above. Include full-time department chair persons and graduation expenditures here.
250		**Support Services Business** – Activities concerned with purchasing, paying, transporting, exchanging and maintaining goods and services for the school district.
252	11, 2x, 4x, 5x, 7x, 8x	Fiscal Services – Activities concerned with the fiscal operations of the school system. This function includes budgeting, receiving and disbursing, financial accounting, payroll, purchasing, inventory control, and internal auditing.
257	11, 2x, 8x	Internal Services – Activities concerned with storing and distributing supplies, furniture, and equipment. Also include district wide duplicating/printing services and central mail services.
259	11, 2x, 3x, 4x, 5x, 7x, 8x	Other Business Services - This function is assigned to those kinds of transactions that should not be identified to any of the business activities defined above. Examples: short term interest on notes, judgments, taxes abated and written off

Function Code	Allowable Funds	Account Name/Description
260		**Operations and Maintenance**
261	11, 2x, 4x, 5x, 7x, 8x	Operating Buildings Services – Activities concerned with keeping the physical plant open, clean, and ready for daily used. They include operating the heating, lighting, and ventilation systems, and repairing facilities/equipment. Also included are operating building leases, property and liability insurance, janitorial and ground maintenance costs. May be used in a Capital Projects fund only to extent allowed by law
266	11, 2x, 5x, 7x, 8x	Security Services – Activities concerned with maintaining order and safety in school buildings, on the grounds and in the vicinity of schools at all times. Included are police activities for school functions, traffic control on grounds and in the vicinity of schools, building alarm systems, and security guards.
270		**Pupil Transportation Services**.
271	11, 2x, 4x, 5x, 7x, 8x	Pupil Transportation Services – Activities concerned with the conveyance of pupils to and from school, as provided by state law. It includes trips between home and school or trips to school activities. All other direct costs related to pupil transportation should be included under this function, i.e., physical exams, uniforms, school bus driver licenses, awards, bus monitors, etc. May be used in Capital Projects Funds only to extent allowed by law.
280		**Support Services-Central** - Activities other than general administration that support each of the other instructional and supporting service programs.
281	11, 2x, 5x, 7x, 8x,	Planning, Research, Development, and Evaluation - Activities, on a system-wide basis, associated with conducting and managing programs of planning, research, development, and evaluation for a school system.
282	11, 2x, 5x,7x, 8x	Communication Services - Activities concerned with writing, editing, and other preparation necessary to disseminate educational and administrative information to pupils, staff, managers or to the general public through direct mailing, the various news media, or personal contact.
283	11, 2x, 5x, 7x, 8x	Staff/Personnel Services – Activities concerned with maintaining an efficient staff for the school system. It includes such activities as recruiting and placement, staff transfers, in-service training, health services, staff accounting, and staff relations and negotiations. **In-service training and professional development for non-instructional support staff should be recorded here**.
284	11, 2x, 4x, 5x, 7x, 8x	Non-Instructional Technology Services – Activities concerned with supporting the school district's information technology systems, including supporting administrative networks, maintaining administrative information systems, and processing data for administrative and managerial purposes. Includes costs associated with the administration and supervision of technology personnel, systems planning and analysis, systems application development, systems operations, network support services, hardware maintenance and support, etc.
285	11, 2x, 7x	Pupil Accounting - Consists of those activities concerned with acquiring, maintaining, and auditing records of pupil attendance, and reporting information to various oversight agencies.
289	11, 2x,5x, 7x, 8x	Other Central Services - Central services not defined above.

Function Code	Allowable Funds	Account Name/Description
290		**Support Service-Other** - Activities of any supporting service or classification of services, general in nature, which cannot be classified in the preceding service areas.
291	11, 2x, 4x, 5x, 7x, 8x	Pupil Activities - Consist of those activities concerned with financing the pupil organizations that are under the supervision of the school.
292	11, 2x	Bookstore Activities/Consignment Activities - Consist of those activities concerned with financing the bookstore/consignment activities that are under the supervision of the school.
293	11, 21	Athletic Activities - Consist of those activities concerned with financing the interscholastic athletic programs that are under the supervision of the school.
294	5x, 28	Endowment Activities - Consist of those activities concerned with the purpose of expending monies for the purpose stated in the Endowment.
295	11, 2x	Agency Activities – Support for Agency Funds
296	11, 29, 6x	Other Student/School Activity Expenditures
297	25	Food Services - Consist of those activities concerned with providing food to pupils and staff in a school or school system. This service includes the preparation and serving of regular and incidental meals, lunches, or snacks in connection with school activities and the delivery of food.
298	6x	Other Private Purpose Trust Expenditures
299	11, 2x, 4x, 5x	Other Support Services

Function Code	Allowable Funds	Account Name/Description
300		**Community Services** - Community Services consist of those activities that are not directly related to providing education for pupils in a school system. These include services provided by the school system for the community as a whole or some segment of the community, such as community recreation programs, civic activities, public libraries, programs of custody and care of children, and community welfare activities.
310		**Community Services Direction**
311	11, 2x, 5x, 7x, 8x	Community Services Direction – Activities concerned with directing and managing community services activities, i.e., community school direction.
320		**Community Recreation**
321	11, 2x, 5x, 7x, 8x	Community Recreation – Consists of those activities concerned with providing recreation for the community as a whole, or for some segment of the community. It includes such staff activities as organizing and supervising playgrounds, swimming pools, and other recreation programs for the community.
330		**Community Activities.**
331	11, 2x, 5x, 7x, 8x	Community Activities – Consist of those activities concerned with providing services to civic affairs organizations. This includes services to parent-teacher association meetings, other parental involvement functions, public forums, lectures, and civil defense planning.
340		**Public Library**
341	2x, 5x	Public Library – Pertains to the operation of public libraries by a school system or the provision of library services to the general public through the school library. It includes such activities as budgeting and planning the library's collection in relation to the community and informing the community of public library resources and services.
350		Custody and Care of Children
351	11, 2x, 5x, 7x, 8x	Custody and Care of Children – Pertains to providing programs for the custodial care of children in residential day schools or child care centers which are not part of, or directly related to, the instructional program and where the attendance of the children is not included in the attendance figures for the school system.
360		Welfare Activities
361	11, 2x, 5x, 7x, 8x	Welfare Activities – Pertain to providing for the personal needs of individuals who have been designated as needy by an appropriate governmental entity. They include food or other personal needs.
370		Non-Public School Pupils
371	11, 2x, 5x, 7x, 8x	Non-Public School Pupils – Services to pupils attending a school established by an agency other than the state, subdivision of the state, or the federal government, which usually is supported primarily by other than public funds. They may consist of such activities as those involved in providing instructional services, attendance and social work services, health services, professional development and transportation services for non-public school pupils.
390		Other Community Services
391	11, 2x, 5x, 7x, 8x	Other Community Services – Services provided the community that cannot be classified under the preceding areas of responsibility. An example would be Adult Employment Programs.

Function Code	Allowable Funds	Account Name/Description
400		**Payments to Other Governmental Agencies, Facilities Acquisition, and Prior period Adjustments** - Payments to other school districts or administrative units and prior period adjustments.
410		**Payments to Other Public Schools (ISDs, LEAs, or PSAs) Within the State of Michigan**
411	11, 2x, 4x, 5x, 7x	Payments to Other Public Schools Within the State of Michigan – Sub-Grantee /Flow Through Distributions Only. **All other payments for services, supplies, and materials should be reported in the appropriate function and object code 82xx.**
420		**Payments to Other Public Schools OUTSIDE the State of Michigan**
421	11, 2x, 4x, 5x, 7x	Payments to Other Public Schools OUTSIDE the State of Michigan - These are conduit-type payments to school systems outside the state for services rendered to pupils residing in the paying school district. These payments are generally for tuition and transportation where a governmental unit in one state collects money from a non-operating district and pays it to an operating district in another state. The non-operating district records such payments here.
430		**Payments to State Schools for the Deaf and Blind**
431	22	Payments to State Schools for the Deaf and Blind
440		**Payments to Other Governmental and Not-For-Profit Entities (Do not include other public schools which would be reported in Function 411 or 421) These are Sub-grantee relationships not Vendor relationships.**
441	11, 2x, 4x, 5x, 7x	Payments to Other Governmental Entities - Sub-grantee Relationships Only (Non-Public Schools, Community Organizations, etc.)
445	11, 2x, 4x,5x, 7x	Payments to Not for Profit Entities (Sub-grantee Relationships Only)

Function Code	Allowable Funds	Account Name/Description
450		**Facilities Acquisition, Construction, and Improvements**
451	11, 2x, 4x, 5x, 7x	Site Acquisition Services - Activities concerned with initially acquiring and improving sites.
452	11, 2x, 4x, 5x, 7x	Site Improvement Services - Activities concerned with improving sites, and with maintaining existing site improvements.
453	11, 2x, 4x, 5x, 7x	Architecture and Engineering Services - Activities of architects and engineers related to acquiring and improving sites and improving buildings. Charges are made to this function only for those preliminary activities that may or may not result in additions to the school district property. Otherwise charge to 451, 452, 455, or 456.
455	11, 2x, 4x, 5x, 7x	Building Acquisition and Construction Services - Activities concerned with buying or constructing buildings. Include cost for the initial equipping of facilities.
456	11, 2x, 4x, 5x, 7x	Building Improvements Services - Activities concerned with building additions and with installing or extending service systems and other built-in equipment. Include the cost for re-equipping the facility.
459	11, 2x, 4x, 5x, 7x	Other Facilities Acquisition and Construction Services that cannot be classified above. Includes Furnitures, Fixtures, and Equipment (FF&E).
490		**Prior Period Adjustments**
491	11, 2x, 3x, 4x, 5x, 6x,7x, 8x	Prior Period Adjustments-Material Transactions - Amounts reported here must be reported in the audited financial statements as adjustments to the prior year fund balance with appropriate notation.
492	11, 2x, 3x, 4x, 5x, 6x 7x, 8x	Adjustments to Prior Period Revenue Accounts (Debit Amounts) For example; a refund of prior year state school aid revenue that was not established as an account payable during the prior year.
500-600		**Other Financing Uses** - A number of outlays of government funds are not properly classified as expenditures, but still require budgetary or accounting control. These include debt service payments and fund modifications.
510		**Debt Service - Long Term Only**
511	11, 2x, 3x, 4x, 5x, 7x, 8x, 92	Debt Service - Long Term Only - Principal on short-term notes/loans will be recorded in offsetting balance sheet accounts (Notes payable/Cash) rather than as an “other financing use.” Interest on short-term notes/loans will be coded in Function “259.”
512	11, 2x, 3x, 4x, 5x, 7x, 8x	Debt Service - Long Term Only – Payment to Escrow Agent
513	7x, 92	Un-amortized Gain/Losses on Debt Defeasance
6xx	11, 2x, 3x, 4x, 5x, 8x	Fund Modifications (Other Operating Transfers Out) - Use “6” in the first position of the function code, then the two position fund code of fund the dollars are going to.
711	7x, 8x, 91	Depreciation Expense – Non-governmental Funds Only.

Object Code	Allowable Functions	Object Name/Description
1000		**Salaries** - Amounts paid to employees of the school system who are considered to be in positions of a permanent nature or hired temporarily, including personnel substituting for those in permanent positions. This includes gross salary for personal services rendered while on the payroll of the school system.
1100		**Administration** - A grouping of assignments concerned with establishing and administering policy in connection with operating the LEA. Categories of administration are listed in activity assignments where the list may be expanded at the discretion of the local administrator.
1110	232	Superintendent - An assignment to a staff member to perform the head executive management activities of a school system.
1120	2xx	Assistant Superintendent - An assignment to assist the superintendent in performing the head executive management activities of a school system.
1130	2xx	Administrative Assistant - An assignment to a staff member to perform professional activities assisting an administrative officer in developing program plans and performing other management activities of a school system.
1140	231	Board Member - Salaries and per diem compensation of Board of Education members.
1150	241	School Direction and Management (Principal) - An assignment to a staff member to perform the activities of directing and managing the operation of a school for which policy and program plans have been broadly established.
1160	2xx, 3xx	Supervision/Direction- Staff - An assignment to supervise staff members and manage a function, a program, or a supporting service. Also included under this category are program coordinators and compliance officers. Examples: curriculum, special education, etc.
1170	2xx-3xx	Program/Department Direction - An assignment to direct a program, department, function or a supporting service. Examples: Athletic Director, Facilities Director
1180	281	Research - An assignment to a staff member to perform the activities concerned with systematic studies and establish facts or principles for the school system.
1190	2xx-3xx	Other Administration - An assignment to perform activities other than those identified above in this general field of activity.

Object Code	Allowable Functions	Object Name/Description
1200		**Professional-Educational** - A grouping of assignments requiring a high degree of knowledge and skills in the educational profession. Categories of Professional Educational are listed in activity assignments where the list may be expanded at the discretion of the local administrator.
1210	221, 3xx	Curriculum - An assignment to a staff member consisting principally of preparing curriculum.
1220	212, 3xx	Counseling - An assignment to a staff member to perform the professional activities of assisting pupils or other persons in making plans and choices in relation to education, vocation, or personal development.
1230	222, 3xx	Educational Media Specialist - An assignment to a staff member to perform professional educational media service activities such as ordering, cataloging, processing, and circulating books and other materials; planning the use of the educational media by teachers, pupils or others; selecting books and materials; Participating in faculty planning for the use of books and materials; and guiding teachers, pupils and others in the use of the educational media in schools or community service programs.
1240	1xx, 219,3xx	Teaching - An assignment to a staff member to instruct pupils. The assignment may be in course or non-course instructional situations.
1250	218, 219,221, 3xx	Instructional Consulting - An assignment to a staff member to provide leadership, guidance, and expertise in a field of specialization for the purpose of improving the instructional performances of staff members.
1260	222, 3xx	Instructional Media - An assignment to a staff member consisting of activities that provides educational experience through the instructional media.
1270	217, 222, 3xx	Visually Handicapped Media - An assignment to develop materials for the visually handicapped.
1280	215, 3xx	Speech and Language Therapist - An assignment to identify; diagnose and appraise; to refer; and to provide required speech rehabilitation services.
1290	1xx, 21x, 22x, 3xx	Other Professional Educational - An assignment to perform activities other than those identified above in this general field of activity.
1300		**Professional-Business** - A grouping of assignments requiring a high degree of knowledge and skills in the business profession.
1310	252, 285, 3xx	Accounting - An assignment to a staff member to perform the activities of designing and maintaining financial, staff, pupil, program or property records; summarizing, analyzing, or verifying such records; or controlling and certifying expenditures and receipts.
1320	252, 285, 3xx	Auditing - An assignment to a staff member to evaluate the adequacy of the internal control system; verifying and safeguarding assets; reviewing the reliability of the accounting and reporting system; and ascertaining compliance with established policies and procedures.

Object Code	Allowable Functions	Object Name/Description
1330	23x, 283, 3xx	Legal - An assignment to a staff member qualified to practice law.
1340	283, 3xx	Personnel - An assignment to a staff member to direct activities concerned with the staff personnel management program of the school system.
1350	261, 453, 3xx	Architect-Engineer - An assignment to a staff member to perform professional activities such as designing and preparing plans and specifications for the construction, remodeling, or repair of buildings and facilities and overseeing construction to ensure compliance with plans and specifications.
1390	2xx, 3xx	Other Professional-Business – An assignment to perform activities not defined above in this general field of activity.
1400		**Professional-Other** - A grouping of assignments requiring a high degree of knowledge and skills in the other professions. Categories of Professional-Other are listed in activity assignments where the list may be expanded at the discretion of the local administrator.
1410	213, 3xx	Medical-Dental - An assignment to a staff member who is a qualified medical doctor or dentist to perform professional activities for the school system.
1430	214, 3xx	Psychological - An assignment to a staff member to perform the professional activities of a psychologist in the service of the school system.
1440	216, 3xx	Social Work - An assignment to a staff member to perform the professional activities of assisting in the prevention of, or solution to, the personal, social, and emotional problems of individuals which involve such relationships as those of the family, school, and community.
1450	213, 3xx	Nursing - An assignment to a staff member who is a qualified nurse to perform the activities of professional or practical nursing.
1470	213, 3xx	Physical Therapy - An assignment to a staff member to perform activities involving physical methods of treatment and rehabilitation other than the use of drugs or surgery.
1480	213, 3xx	Occupational Therapy - An assignment to a staff member to perform activities involving occupational methods of treatment and rehabilitation other than the use of drugs or surgery.
1490	2xx, 3xx	Other Professional-Other - An assignment to a staff member to perform activities not defined above in this general field of activity.

Object Code	Allowable Functions	Object Name/Description
1500		**Technical** - A grouping of assignments requiring a combination of basic scientific knowledge and manual skills. Categories of Technical are listed in activity assignments where the list may be expanded at the discretion of the local administrator.
1510	284, 285	Information Management - An assignment to a staff member to prepare data for storage, storing data, and retrieving them for reproduction as information for management and reporting when the district in its own facilities provides these services.
1530	252	Purchasing - An assignment to a staff member to perform activities in connection with acquiring property, supplies, and materials for the school system.
1540	21x, 227, 3xx	Testing - An assignment to a staff member consisting principally of the activities of administering educational and psychological tests.
1550	26x, 27x, 3xx, 45x	Crafts and Trades - An assignment to a staff member to perform the activities of a recognized craft or trade such as carpentry, masonry, plastering, painting, plumbing, steam fitting, sheet-metal work, glazing, and mechanical repairing. Included in this section are bus mechanics.
1560	1xx-3xx	Recreation/Coaches - An assignment to a staff member consisting of activities that promote the use of recreation facilities and programs.
1590	2xx 3xx	Other Technical - An assignment to a staff member to perform technical activities other than defined above.
1600		**Operation and Service** - A grouping of assignments requiring manual and non-manual skills. Categories of Operation and Service are listed in activity assignments where the list may be expanded at the discretion of the local administrator.
1610	257, 261, 271, 29x, 3xx	Vehicle Operation - An assignment to a staff member consisting principally of the activities of driving a vehicle such as a school bus, truck, or automobile used in the service of the school system.
1620	2xx, 3xx	Secretary-Clerical-Bookkeeper - An assignment to a staff member to perform clerical, secretarial, and administrative services such as activities concerned with preparing, transferring, transcribing, systematizing, or preserving written communications and records, or operating such mechanical equipment as computers, adding machines, duplicating machines, etc.
1630	1xx, 2xx, 3xx	Aides - An assignment to a staff member to perform activities of a non-teaching nature which are not classified as professional educational but which assist a staff member to perform professional educational teaching assignments or other support service activities. Included under this classification are paraprofessionals, teacher aides, bus attendants, etc.
1640	261, 3xx	Custodian - An assignment to a staff member to perform school plant housekeeping, servicing, and security services consisting of such activities as cleaning; operating heating, ventilating and air conditioning systems; caring for school property; and servicing building equipment.
1650	297	Food Service - An assignment to a staff member to perform the activities of preparing or serving food.
1660	219, 266	Security and Monitors - An assignment to a staff member consisting of activities concerned with safeguarding the property, pupils, and other persons in a school area.

Object Code	Allowable Functions	Object Name/Description
1670	2xx, 3xx	Laborer - An assignment to a staff member to perform manual labor not classified in another assignment activity classification. Includes pupils who have duties as part of a work study program or other non-technical assignment.
1680	211, 285	Attendance - An assignment to a staff member to perform activities that promote better attendance, such as analyzing causes of non-attendance, identifying patterns of non-attendance and providing incentives for good attendance.
1690	1xx-3xx, 45x	Other Operation and Service - An assignment to perform activities other than those defined above requiring manual or non-manual skills. Interpreters would be reported here.
1700		**Special Salary Payments** - Amounts paid to employees for special conditions.
1720	1xx-3xx, 45x	Disability Payments
1750	1xx-3xx, 45x	Sabbatical Leave Pay
1760	1xx-3xx, 45x	Termination Pay (Severance)
1790	1xx-3xx, 45x	Other Special Payments - The distribution of salary payments to this group of accounts is optional.
1800		**Temporary Salaries** - Full-time, part-time, and prorated portions of the costs for work performed by employees of the school system who are hired on a temporary or substitute basis to perform work in positions of either temporary or permanent nature.
1810	2xx, 3xx	Administration
1820	1xx, 21x, 22x, 3xx	Professional-Education
1830	25x, 28x, 3xx, 45x	Professional-Business
1840	2xx, 3xx, 45x	Professional-Other
1850	2xx, 3xx, 45x	Technical
1860	1xx-3xx	Operation and Service
1870	1xx, 221, 3xx	Teaching
1880	2xx, 3xx	Clerical/Administrative Support
1890	1xx-3xx	Other Temporary Salaries
1900		**Overtime Salaries and Extension of Contract** - Money paid to employees of the school system in positions of either a temporary or permanent nature for work performed in addition to the normal work period for which the employee is compensated under regular and temporary salaries. Extra-Duty Pay.
1910	2xx-3xx	Administration
1920	1xx, 21x, 22x, 3xx	Professional-Educational
1930	25x, 28x, 3xx, 45x	Professional-Business
1940	2xx	Professional Development
1950	2xx-3xx, 45x	Technical
1960	1xx-3xx	Operation and Service
1970	1xx, 221, 3xx	Teaching
1980	2xx, 3xx	Clerical/Administrative Support
1990	1xx-3xx	Other Overtime Salaries

Object Code	Allowable Functions	Object Name/Description
2000		**Employee Benefits** - Amounts paid by the school system on behalf of employees; these amounts are not included in the gross salary but are over and above. Such payments are not usually paid directly to employees, nevertheless are part of the cost of salaries and benefits. Examples are: (a) various types of employee insurance, (b) special leave payments in the nature of sabbatical leave payments and terminal leave payment, (c) special allowance for tuition, (d) the various mandatory coverage including retirement reimbursed from federal funds as well as non-federal contributions, and (e) special professional services.
2100		**Employee Insurance**
2110	1xx-3xx, 45x	Group Life
2120	1xx-3xx, 45x	Group Disability
2130	1xx-3xx, 45x	Group Health and Accident
2140	1xx-3xx, 45x	Dental Health Care
2150	1xx-3xx, 45x	Vision Care
2190	1xx-3xx, 45x	Other
2200		**Special Leave Payments**
2210	1xx-3xx, 45x	Early Retirement Incentives
2290	1xx-3xx, 45x	Other Special Leave Payments
2300		**Special Allowances**
2310	1xx-3xx, 45x	Tuition
2390	1xx-3xx, 45x	Other Special Allowances
2400		**Professional Services**
2410	1xx-3xx, 45x	Reimbursement for Employee Physicals and Other Health Related Services on Behalf of Employees
2490	1xx-3xx, 45x	Other Professional Services Paid on Behalf of Employees
2800		**Mandatory Coverage**
2820	1xx-3xx, 45x	Contribution to Retirement Funds
2830	1xx-3xx, 45x	Employer Social Security
2840	1xx-3xx, 45x	Workman's Compensation
2850	1xx-3xx, 45x	Unemployment Compensation
2900		**Other Employee Benefits**
2920	1xx-3xx, 45x	Cash in Lieu of Benefits
2990	1xx-3xx, 45x	Other Benefits (Example Service Credits paid on behalf of employees and personal use of company owned vehicles.)

Object Code	Allowable Functions	Object Name/Description
3000		**Purchased Services** - Amounts paid for services rendered by persons who are not on the payroll of the school system. While a product may or may not result from the transaction, the primary reason for the purchase is the service provided in order to obtain the desired results.
3100		**Professional and Technical Services** - Non-payroll services which by their nature can be performed only by persons with specialized skills and knowledge which are acquired through intensive academic preparation. Included are the services of architects, engineers, auditors, dentists, medical doctors, lawyers, consultants, teachers, accounts, etc.
3110	1xx, 221,3xx	Instructional Services - Non-payroll services performed by qualified persons directly engaged in providing learning experiences for pupils. Included are the services of teachers and paraprofessional personnel and "performance contract" activities.
3120	221, 283, 3xx	Employee Training and Development Services- Services performed by persons qualified to assist school district staff in performing their duties more efficiently. This category includes training specialists, etc., not on the payroll.
3130	21x, 293, 3xx	Pupil Services - Non-payroll services performed by qualified personnel to assist the wellbeing of pupils. These services would include medical services, psychological services, etc.
3140	2xx	Staff Services - Services performed by qualified personnel to assist in employing and assigning staff. This category includes specialists in personnel counseling and guidance not on the payroll.
3150	2xx-3xx	Management Services - Services performed by persons qualified to assist management either in the broad policy area or in the general operation of the school system. This category includes consultants, individually or as a team, to assist the chief executive in conference or through systematic studies.
3160	225, 227, 284	Management Information Services - Services performed by persons, organizations, or another agency qualified to process data. This category includes those data processing services purchased from another agency, or concern, or specialists to perform a specific task.
3170	2xx, 3xx, 45x	Legal Services - Services performed by persons or an organization qualified to practice law.
3180	231, 459	Audit Services - Services performed by persons or an organization concerned with examining, verifying, and reporting on the accounting records of the school system.
3190	1xx-3xx, 45x	Other Professional and Technical Services - Services that are professional and technical in nature that have not been classified above. Microfilming is included under this classification of expenditure. This object would be used for the purchase of medical and professional services for staff other than those provided under employee benefits.
3200		**Travel/Workshops-Staff** - Costs for transportation, meals, hotel, and other expenditures associated with traveling or workshops. Payments for per diem in lieu of reimbursements for subsistence (room and board) also are charged here.
3210	1xx-3xx	Costs of travel as a result of regular duties of staff including the cost of itinerant teachers who must travel from building to building to carry out their teaching assignment.

Object Code	Allowable Functions	Object Name/Description
3220	1xx-3xx	Workshops and Conferences - Costs of transportation, meals, hotel, and other expenditures associated with workshops and conferences.
3300		**Client/Pupil Transportation** - Expenditures to persons or agencies for the purpose of transporting children to school. These include those expenditures to individuals who transport themselves or their own children or to those children for reimbursement of transportation expenses on public carrier. Expenditures for the rental of buses are not recorded here; they are recorded under Purchased Services-Rentals.
3310	271, 29x, 3xx	Client/Pupil Transportation by Contract Carrier - Amount paid by district to a contract carrier for pupil transportation services. A Contract Carrier is a person/organization holding him or herself or itself out to the general public to provide motor vehicle transportation of passengers for compensation over regular or irregular routes. Include payments to public transit agencies or authorities, private third party vendors or taxi cab companies, etc., for pupil transportation services on this line. **Formerly entitled "Pupil Transportation by Common Carrier."**
3320	271, 29x, 3xx	Allowance Paid Client/Pupils for Transportation - Amount paid to a client/pupil providing his or her own transportation to and from an instructional program site, i.e., driving to and from a vocational center, to and from a math science center, etc. Paying a pupil for transportation to or from a school related event, i.e., team practice, is disallowed.
3330	271, 29x, 3xx	Client/Pupils Transported by Private Automobile - Amount paid to private individual to provide pupil transportation services, i.e., contracting with a parent to transport his or her child to and from an instructional program site. Expenses to and from a school related event is disallowed.
3400		**Communication** - Services provided by persons or business to assist in transmitting and receiving messages or information. This category includes telephone and internet services as well as postage machine rental and postage.
3410	2xx, 3xx	Telephone
3430	2xx, 3xx	Mail/Postage
3450	1xx-3xx	Copyright Fees and Software Licenses/Agreements – Also includes expenditures for licenses to use/access electronic textbook materials when the title of the electronic textbooks do not pass to the district. (Refer to 4140 for Software Maintenance Agreements)
3490	2xx, 3xx	Other Miscellaneous Communications (Including Internet Services)
3500		**Advertisement**
3510	2xx, 3xx	Advertisement - Expenditures for printed or broadcasted announcements in professional periodicals and newspaper or by way of radio and television networks. These expenditures include advertising for such purposes as personnel recruitment, bids on purchases, bond sales, used equipment sales and sale of other objects, and pupil enrollment. Costs for professional fees for advertising or public relation services are not recorded here but are charged to Professional Services.
3600		**Printing and Binding**
3610	1xx-3xx	Printing and Binding - Expenditures for job printing and binding usually according to specifications of the local education agency. This includes the design and printing of forms and posters as well as printing and binding of local education agency publications. Preprinted standard forms are not charged here but are recorded under Supplies and Materials.

Object Code	Allowable Functions	Object Name/Description
3700		**Tuition**
3710	1xx, 3xx, 431	Tuition - Expenditures to reimburse other educational entities for instructional services provided to pupils. Do not include payments to other ISDs, LEAs, or PSAs. Those are reported in object 8210.
3800		**Utility Services** - Expenditures for services usually provided by public utilities such as water, sewage, and garbage collection. Costs for telephone and telegraph are not included here but are included in Communication.
3830	261, 3xx	Water Sewage
3840	261, 3xx	Waste and Trash Disposal
3890	261, 3xx	Other Utility Services
3900		**Insurance and Bond Premiums** - Expenditures for all types of insurance coverage such as property liability, fidelity, bond premiums, as well as the costs of judgments. Insurance for group health, workmen's compensation, etc., are not included here but are included under employee benefits.
3910	261	Property and Liability. Includes Building Insurance
3920	259	Errors and Omissions (Legal Liability)
3930	261, 271, 297, 3xx	Fleet Insurance
3990	259	Other Insurance and Bond Premiums
4100		**Repairs and Maintenance Services** - Expenditures for repairs and maintenance services not provided directly by local education agency personnel. This includes contracts and agreements covering the upkeep of software, grounds, building, and equipment. Also include contracted custodians. Costs for new construction, renovating and remodeling are not included here but are considered capital outlay.
4110	261, 3xx	Land and Building
4120	1xx-3xx	Equipment
4130	257, 261, 271, 297, 3xx	Vehicle/Bus Repairs and Maintenance. (Record staff and miscellaneous non-pupil transportation vehicles in function code 261. Record pupil transportation in function 271.)
4140	1xx-3xx	Software Maintenance Agreements
4190	2xx, 3xx	Other Repairs and Maintenance
4200		**Rentals** - Expenditures for operational leases of land, building, or equipment for both temporary and long-range use of the school system.
4210	261, 3xx	Land and Building
4220	1xx-3xx	Equipment
4230	257, 261, 271, 297, 3xx	Vehicle/Bus Rentals. Include bus/vehicle rentals when operated by school employees.
4270	1xx-3xx	Technology Related Equipment
4290	1xx-3xx	Other Rentals
4900		**Other Purchased Services**
4910	1xx-3xx	Other Purchased Services - Expenditures for all other purchased services not included above. Example: Room and board for special education pupils may be coded under this object. Another example would be contracted election costs.

Object Code	Allowable Functions	Object Name/Description
5000		**Supplies and Materials** - Expenditures of items that are consumed, worn out, or deteriorated in use, or items that lose their identify through fabrication or incorporation into different or more complex units of substances. See Section II, E.12, for a discussion on distinguishing between a supply and equipment item. Examples: Books, paper, software, etc.
5100		**Teaching/Testing Supplies and Materials**
5110	1xx-22x, 3xx	Teaching/Testing Supplies and Materials - Expenditures for all teaching /testing supplies for the operation of a local education agency, including freight and cartage.
5200		**Textbooks**
5210	1xx, 3xx	Textbooks – Expenditures for prescribed books, which are purchased, for pupils or groups of pupils. This category includes workbooks, textbook binding or repair, as well as the net amount of textbooks, which are purchased. Electronic/digital textbooks should be recorded here only if their purchase is permanent and title of the electronic book transfers to the district upon purchase (use Object Code 3450 for expenditures to access electronic textbooks).
5300		**Educational Media Books (Additions to Existing Libraries)**
5310	122, 222, 3xx	Educational Media (Additions to Existing Media Centers) - Expenditures for regular or incidental purchases of educational media available for general use by pupils, including any reference books, even though such reference books may be used solely in the classroom. Also recorded here are costs of binding or other repairs to school educational media. The initial purchase of books for a new educational media center or any material accessions involving an expansion of the educational media center are recorded under Capital Outlay.
5400		**Periodicals**
5410	1xx-3xx	Periodicals - Periodicals and newspapers purchased for general use in the school media center. A periodical is any publication appearing at regular intervals of less than a year and continuing for an indefinite period. Professional periodicals for staff would also be included under this object.
5500		**Energy Supplies** - Expenditures for energy, including natural gas, electricity, bottled gas, fuel oil, coal, and gasoline received from public or private utility companies.
5510	261, 3xx	Natural Gas
5520	261, 3xx	Electricity
5530	261, 3xx	Bottled Gas
5540	261, 3xx	Heating Oil
5550	261, 3xx	Coal
5590	261, 3xx	Other Energy Supplies
5600		**Resale Supplies and Materials** - Expenditures for all food service supplies and materials purchased for resale.
5610	1xx-3xx	Food (incl. part of grant program provided to students not for resale, ex. GSRP)
5620	297	USDA Commodity Delivery Charge
5630	1xx-3xx	Merchandise
5640	1xx-3xx	Non-Food Items
5650	297	USDA Commodities Usage
5690	1xx-3xx	Other Resale

Object Code	Allowable Functions	Object Name/Description
5700		**Transportation Supplies** - Expenditures other than salaries and contracted services, incurred in connection with the transportation program.
5710	261, 271, 3xx	Motor Fuel, Oil, Grease
5720	261, 271, 3xx	Tires, Tubes, Batteries
5730	261, 271, 3xx	Vehicle Repair Parts
5790	261, 271, 3xx	Other Transportation Supplies
5900		**Other Supplies** - Expenditures for all supplies (other than those listed above) including freight and cartage.
5910	2xx, 3xx	Office Supplies
5980	1xx-3xx	Misc. Hardware and Tools
5990	1xx-3xx	Misc. Supplies and Materials
6000		**Capital Outlay** - Expenditures for the acquisition of fixed assets of additions to fixed assets. They are expenditures for land or existing buildings, improvements of grounds, construction of buildings, additions to buildings, remodeling of buildings, initial equipment, additional equipment, and replacement of equipment.
6100		**Land**
6110	451	Land - Expenditures for the purchase of land.
6200		**Building and Additions**
6210	455, 456	Expenditures for Acquiring Existing Buildings - Include expenditures for installment or lease payments (EXCEPT Interest) that have a specific termination date and that result in the acquisition of existing buildings. DO NOT include payments to public school housing authorities or similar agencies. This category is used only when buildings are purchased or leased with government funds.
6220	455, 456	Non-Property Expenditures for Buildings Built and Alterations Performed by Contractors - This category includes all non-property expenditures to contractors for the following object categories: salaries, employee benefits, purchased professional and technical services, purchased property services, expenditures to contractors for the construction of buildings, for major permanent structural alterations, and for the initial or additional installation of heating, ventilating, fire protection, and other service systems in existing buildings.
6230	455 456	Non-Property Expenditures for Buildings Built and Alterations Performed by ISD/LEA Staff - This category includes all non-property expenditures to ISD/LEA staff for the following object categories: salaries, employee benefits, purchased professional and technical services, purchased property services, expenditures to ISD/LEA staff for the construction of buildings, for major permanent structural alterations, and for the initial or additional installation of heating, ventilating, fire protection, and other service systems in existing buildings.
6300		**Improvements Other Than Buildings**
6310	452, 459	Improvements Other Than Buildings - Depreciable
6320	452, 459	Improvements Other Than Buildings - Non-depreciable - Falls below GASB-34 threshold

Object Code	Allowable Functions	Object Name/Description
6400		**Equipment and Furniture** - Expenditures for the initial, additional, and replacement items of equipment, such as furniture and machinery. In order to differentiate between initial or additional equipment purchases and replacement equipment purchases, it is recommended that sub accounts be established with those titles.
6410	1xx-3xx, 45x	New Equipment and Furniture – Depreciable
6420	1xx-3xx, 45x	New Equipment and Furniture - Non-depreciable - Falls below GASB-34 threshold
6450	1xx-3xx, 45x	Equipment and Furniture - Depreciable
6460	1xx-3xx, 45x	Replacement Equipment and Furniture - Non-depreciable - Falls below GASB-34 threshold
6500		**Vehicles Other Than Buses** - Expenditures for the purchase of conveyances to transport persons or objects.
6510	261, 271, 3xx	New Vehicles Other Than Buses - Depreciable
6520	261, 271, 3xx	New Vehicles Other Than Buses - Non-depreciable - Falls below GASB-34 threshold
6550	261, 271, 3xx	Replacement Vehicles Other Than Buses - Depreciable
6560	261, 271, 3xx	Replacement Vehicles Other Than Buses - Non-depreciable - Falls below GASB-34 threshold.
6600		**School Bus Purchases** - Expenditures for the purchase of new or remanufactured school buses. The total original cost is recorded in this account as a general fund expenditure in the year the bus is placed in service, including the cost of any mobile radio equipment installed at the time of purchase. Any portion of the bus cost financed is recorded as Other Transactions - Other Financing Sources.@
6610	271, 3xx	New School Buses – Depreciable
6620	271, 3xx	New School Buses – Non-depreciable - Falls below GASB-34 threshold
6650	271, 3xx	Replacement School Buses – Depreciable
6660	271, 3xx	Replacement School Buses - Non-depreciable - Falls below GASB-34 threshold.
6670	271, 3xx	Refurbished School Buses – Depreciable
6680	271, 3xx	Refurbished School Buses - Non-depreciable - Falls below GASB-34 threshold.
6700		**Educational Media and Text Books** - Expenditures for books that constitute the initial furnishing of a newly constructed building. These include books outside the educational media center if they are capitalized and any appreciable accession involving an expansion of the educational media center.
6710	1xx, 45x	Text Books - Initial Furnishing – Depreciable. Use in Capital Projects Fund only to extent allowed by Law.
6720	222, 45x	Educational Media - Initial Furnishing – Depreciable. Use in Capital Projects Fund only to extent allowed by Law.
6900		**Other Capital Outlay** - Amounts paid for all other capital purchases not included above. An example could be capital outlay improvements such as energy conservation projects.
6910	1xx-3xx	Other Capital Outlay – Depreciable
6920	1xx-3xx	Other Capital Outlay - Non-depreciable - Falls below GASB-34 threshold

Object Code	Allowable Functions	Object Name/Description
7000		**Other Expenditures** - Amounts paid for goods and services not otherwise classified above. This includes expenditures for the retirement of debt, the payment of interest on debt, payments to a housing authority, and the payment of dues and fees.
7100		**Redemption of Long-term Bonds, Loans and Capital Leases** - Expenditures that are from current funds to retire serial bonds, and loans. Short Term Loans are considered balance sheet only and are not recorded with functions and object codes.
7110	511	Redemption of Term Bond Principal
7120	511	Redemption of Serial Bond Principal
7130	511	Redemption of Furniture and Equipment Notes and Loans Principal
7140	511	Redemption of School Bond Loans Principal
7150	511	Capital Lease Redemption
7160	511	Redemption of School Bus Loan Principal
7190	511	Redemption of Other Long-Term Debt Principal
7200		**Interest on Debt** - Expenditures from current funds for interest on serial bonds, leases with option to buy, and loans.
7210	259, 511	Interest on Notes and Loans
7220	511	Interest on Serial Bonds
7230	511	Interest on Term Bonds
7240	511	Interest on School Bond Loans
7260	511	Interest on School Bus Loans
7290	511	Interest on Other Long-Term Loans
7300		**Other Financing and Debt Expenditures**.
7310	259, 51x	Other Bond Issuance Costs (both short and long term)
7320	51x	Payments to Bond Escrow Agent
7330	51x	Payments for Premiums and Discounts
7400		**Dues and Fees** - Expenditures or assessments for membership in professional or other organizations or associations. Fees for various licenses such as driver's licenses, and vehicle licenses are also included under this object.
7410	1xx-3xx, 45x 51x	Dues and Fees
7500		**Claims and Judgments**.
7510	231, 259, 283	Claims and Judgments - Expenditures from current funds or all claims and judgments (except as indicated) against the school system that are not covered by liability insurance but are of a type that might have been covered by insurance. Only amounts paid as the result of court decisions are recorded here. Judgments against the school system resulting from failure to pay bills or debt service are recorded under the appropriate expenditure accounts as though the bills or debt service had been paid when due.
7600		**Taxes**
7610	259, 511	Taxes Abated and Written Off - Charges resulting from uncollectible taxes.
7620	259	Tax Payments

Object Code	Allowable Functions	Object Name/Description
7700		**Amortization and Depreciation**
7710	711	Amortization and Depreciation - That amount of depreciation or amortization charged to a particular accounting period for the use or loss in value of a fixed asset. **Used only in District Wide Capital Asset Accounts and Enterprise Funds**.
7800		**Discounts on Food Service Sales**
7810	297	Discounts on Food Service Sales - A reduction in the original price of food service sales.
7900		**Miscellaneous Expenditures**
7910	1xx-3xx, 45x	Miscellaneous Expenditures - Amounts paid for all other expenditures not classified above.
7920	296	Other Student/School Activity Expenditures
7930	298	Other Private Purpose Trust Expenditures
8000		**Outgoing Transfers and Other Transactions** - This object category does not represent a purchase; rather it is used as an accounting entity to show that funds have been handled without receiving goods and services in return. Included here are transactions for interchanging money from one fund to the other and for transmitting flow-through funds to the recipient (person or agency)
8100		**Fund Modifications**
8110	6xx	Fund Modifications - This category represents transactions of conveying money from one fund to another. Generally, this takes the form of payments from the General Fund to some other fund and should be recorded likewise. They are not recorded as expenditures.
8200		**Payments to Other Public School Districts** - This category represents payments or distributions to other Michigan public schools (ISDs, LEAs, PSAs).
8210	1xx	Tuition payments to other public schools (Payments to ISDs, LEAs, or PSAs only)
8220	1xx-3xx, 45x	Payment to Another Public School District for Services Rendered (Payments to ISDs, LEAs, or PSAs only)
8290	1xx-3xx, 45x	Other Transits - Do not include sub-grantee disbursements here. Those would be recorded in “8510.” (Payments to ISDs, LEAs, or PSAs only)
8300		**Payments to Other Public School Districts OUTSIDE of Michigan**
8310	421	Payments to Other Public School Districts OUTSIDE of Michigan
8500		**Sub-Grantee Disbursements**
8510	41x, 42x, 44x	Sub-Grantee / Flow through Disbursements
8900		**Other Transactions**
8910	41x, 42x, 441, 49x	Other Transactions – This category is to be used for those transfer transactions which cannot be identified in the above classification. The account is also to be used to record transactions that effect financial operations of a prior year so as to decrease fund equity.
9900		To be used for recording transactions that have little or no effect on fund balance. (Examples, Indirect Cost Recovery and Program Changes)
9990	6xx	Indirect Cost Recovery

This dimension is intended to give guidance to local school districts that wish to identify Special or Career Technical Education Services. Program codes are listed here as a means of accounting for the cost and reporting those costs to the Department of Education.

Program Code	Account Name/Description
	SPECIAL EDUCATION - CLASSROOM PROGRAMS
110	Mild Cognitive Impairment (Educable Mentally Impaired)
120	Moderate Cognitive Impairment (Trainable Mentally Impaired)
130	Severe Cognitive Impairment (Severely Mentally Impaired)
140	Emotionally Impaired
150	Learning Disabled
160	Hearing Impaired
170	Visually Impaired
180	Physically and Other Health Impaired (POHI)
190	Severely Multiply Impaired
191	Early Childhood Special Education Classroom Program
192	Severely Language Impaired
193	Autistic Impaired
194	Resource Room
196	LRE Classroom instructional Aid
197	Instructional Aide
198	Non-Instructional Aide
199	Interpreter
	SPECIAL EDUCATION – OTHER RELATED SERVICES
011	Occupational Therapy
012	Occupational Therapy Assistant
013	Physical Therapy
014	Physical Therapy Assistant
015	Nurse
016	Physician-Diagnostic/evaluation only
017	Health Care Aides- Assigned to nurse/physician
021	Psychologist
022	Psychiatrist
031	Speech and Language Therapist
032	Speech and Language Pathologist
033	Speech and Language Pathologist Assistant

Program Code	Account Name/Description
034	Audiologist
035	Assistive Technology
041	School Social Worker
042	Social Work Services-non-school social worker
051	Orientation Mobility Specialist
052	Orientation Mobility Assistant
061	TC Mentally Impaired
062	TC Emotionally Impaired
063	TC Learning Disabled
064	TC Hearing Impaired
065	TC Visually Impaired
066	TC POHI
067	TC Autistically Impaired
071	Music Therapy
072	Art Therapy
073	Recreation Therapy
074	Homebound/Hospitalized Services
075	Adaptive Physical Education Services
076	Other Pupil Support R340.1792
077	Rehabilitation Counseling
078	Vocational Education – General Education
079	Vocational Education – Special Education
080	Early Intervention Services – Birth to Three
081	Supervisor
082	Director
083	ISD Planner/Monitor
084	Child Find Coordinator
085	Compliance Personnel
099	Transportation
270	Special Education Early Childhood Services 3-5 Non-Early On
271	Special Education Early Childhood Services Birth to Three
272	Early Childhood Special Education Services under rule 340.1862
273	Early Childhood Special Education Services under rule 340.1755

Program Code	Classification of Instructional Program Code (CIP)	Account Name/Description
		Career and Technical Education Programs (by Federal Career Cluster)
500	None	**CTE Administrative Costs**
503	None	**Resale Activities Associated with CTE**
		Agriculture, Food & Natural Resources
501	01.0000	Agriculture, Agricultural Operations and Related Sciences
505	01.0601	Applied Horticulture and Horticultural Operations
502	03.0000	Natural Resources and Conservation
506	26.1201	Biotechnology
507	01.0903	Animal Health & Veterinary Science
		Architecture & Construction
560	15.1301	Drafting and Design Technology/Architectural
534	19.0605	Home Furnishings Equipment Installers and Consultants
540	46.0000	Construction Trades
539	46.0301	Electrical and Power Transmission Installation
545	47.0201	Heating, Air Conditioning, Ventilation, and Refrigeration
547	46.0503	Plumbing Technology
		Arts, A/V Technology & Communications
530	10.0202	Radio & TV Broadcasting Technology
562	10.0301	Graphics and Printing Technology and Communications
574	19.0906	Fashion Design
571	50.0101	Visual & Performing Arts
		Business, Management & Administration
594	52.0299	Business Administration Management and Operations
		Education & Training
524	13.0000	Education General
		Finance
589	52.1701	Insurance
593	52.0800	Finance and Financial Management Systems
		Government & Public Administration
519	28.0301	Army (JROTC)
		Health Science
583	26.0102	Biotechnology Medical Sciences
580	51.0000	Therapeutic Services
582	51.0707	Health Informatics
581	51.1000	Diagnostic Services
		Hospitality & Tourism
523	12.0500	Cooking and Related Culinary Arts

Program Code	Classification of Instructional Program Code (CIP)	Account Name/Description
		Human Services
531	12.0400	Cosmetology
521	19.0700	Child and Custodial Care Services
		Information Technology
595	11.0201	Computer Programming/Programmer
596	11.0801	Digital/Multimedia and Information Resources Design
597	11.0901	Computer Systems Networking and Telecommunications
598	11.1001	System Administration/Administrator
599	11.1003	Computer and Information Systems Security/Information
		Law, Public Safety, Corrections & Security
538	43.0100	Public Safety/Protective Services
548	43.0116	Cyber Security
		Manufacturing
541	46.0303	Line Worker
542	47.0101	Electrical/Electronics Equipment Installation and Repair General
564	48.0501	Machine Tool Technology/Machinist
566	48.0508	Welding, Brazing, and Soldering
567	48.0701	Woodworking General
		Marketing Education
510	52.1999	Marketing, Sales and Service
		Science, Technology, Engineering and Mathematics
573	15.0000	Engineering Technology
575	14.4201	Mechatronics
576	15.1306	Mechanical Drafting
		Transportation, Distribution & Logistics
546	47.0399	Heavy Industrial Equipment Maintenance Technologies
549	47.0603	Collision Repair Technician (NATEF Certified)
550	47.0604	Automobile Technician (NATEF Certified)
552	47.0606	Small Engine and Related Equipment Repair
553	47.0607	Airframe Technology
554	47.0608	Power Plant Technology (Aircraft)
572	47.0609	Avionics Maintenance Technology
551	47.0613	Medium/Heavy Truck Technician (NATEF Certified)
569	49.0101	Aeronautics/Aviation/Aerospace Science & Technology
		Family and Consumer Sciences
520	19.0000	Family and Consumer Sciences

600-999		May be used for internal tracking of expenditures in Student/School Activity Funds and/or Fiduciary Funds (GASB #84). Grant Codes 9xx are preferred for internal tracking purposes.

Identifies the various categorical programs that are under special reporting requirements. Fourth position of code has traditionally been reserved to denote fiscal year.

Grant Code	Authority	Account Name/Description
		STATE REVENUE - UNRESTRICTED
101	SA Sec. 22	Membership
102	SA Sec. 22j	District Performance Funding
103	SA Sec. 24	Court Placed Children
105	SA Sec. 26	Renaissance Zone
106	SA Sec. 81	Intermediate School District Aid
108	SA Sec. 26c	Promise Zone
109	SA Sec. 81(7)	ISD Best Practice
		STATE REVENUE - RESTRICTED
202	SA Sec. 51/52	Special Education Categoricals
203	SA Sec. 53a	Special Education – Wards of the Court
204	SA Sec. 54	Special Schools
205	SA Sec. 98	Learning without Limits MVU
206	SA Sec. 94	Teacher Student Datalink
207	SA Sec. 22f	Best Financial Practice Incentive (Not Restricted)
208	SA Sec. 147	MPSERS
209	SA Sec. 22g	Consolidation and Innovation Grants
210	SA Sec. 22i	Technology Infrastructure Improvement Grants
211	SA Sec. 95	Principal Educator Evaluation
212	SA Sec. 22k	Competitive Student-Centric Grants
213	SA Sec. 21h	Partnership Model Districts
214	SA Sec. 21j	Competency-Based Education Districts
215	SA Sec. 22m	Tech. Regional Data Hubs
216	SA Sec. 22n	HS Per Pupil Bonus
217	SA Sec. 61a(5)	CTE Counselor Competitive Grant
218	SA Sec. 61a(6)	CTE Education Counselors Designated Grant
219	SA Sec. 64d	Competitive Grant to provide IT Educational Opportunities
220	SA Sec. 67a	Web-based Career Prep. Platform Expansion
221	SA Sec. 99k	Cybersecurity Competition Event Grants
222	SA Sec. 104(4)	Kindergarten Entry Observation Tool
223	SA Sec. 61d	CTE Additional Payments
224	SA Sec. 31n(5)	Child and Adolescent Health Centers – Behavioral Health
225	SA Sec. 31n(6)	Mental Health and Support Services
226	SA Sec. 31n(12)	School Mental Health – Train the Trainer Grants
227	SA Sec. 31n(10)	ISD Mental Health Admin. Fund
303	SA Sec. 68	Michigan Career Prep
306	SA Sec. 31a	At Risk

Grant Code	Authority	Account Name/Description
307	SA Sec. 41	Bilingual
308	SA Sect 11j	School Bond Loan Redemption
309	SA Sec. 11	*Durant II*
310	SA Sec. 31d	School Lunch
311	SA Sec. 31f	School Breakfast
312	SA Sec. 11n	Small High School Infrastructure
313	SA Sec. 31b	Year Round Schools Pilot Program
314	SA Sec. 35a(9)	Literacy Essentials
315	SA Sec. 35c	Multisensory Reading PD Pilot
321	SA Sec. 33d	Early Childhood Program
322	SA Sec. 11s	Flint Declaration of Emergency
323	SA Sec. 25h	Jobs for Michigan Grads
324	SA Sec. 35b	Multisensory Structured Language Program Pilot
325	SA Sec. 61e	CTE Planning Designated Grant
326	SA Sec. 54d	Early On Local Early Intervention Programs
327	PA 227 of 2018 Section 297	Marshall Plan for Talent
329	SA Sec. 99s(3)	MiSTEM Advisory Council Grants
330	SA Sec. 108	Adult Learning Program (PAL)
331	SA Sec. 107	Adult Continuing Education
332	SA Sec. 99s(4)	Math and Science Centers
333	SA Sec. 57	Advanced and Accelerated Learning
334	SA Sec. 99s(4)(e)	Michigan Merit Curriculum
335	PA 251 of 2008	No Worker Left Behind
336	SA Sec. 32e	Small Class Size
337	SA Sec. 32m	Book a Month Program
338	SA Sec. 34	Early Intervening Program
339	SA Sec. 99s(5)	Science Olympiad
340	SA Sec. 32d	Michigan School Readiness
341	SA Sec. 32q	Early Learning Cooperative Pilot
342	SA Sec. 99s(6-7)	MiSTEM Network Regions
343	SA Sec. 32p	Great Start – Preschool
344	SA Sec. 61	Vocational Education
345	SA Sec. 62	Vocational Education
346	Career Dev	Project Lead the Way
347	PA 154	Services for MI Prisoners Recently Released
348	SA Sec. 104	Assessments - State
349	SA Sec. 99h	First Robotics
350	SA Sec. 64	Health/Science Middle College Program
351	SA Sec. 65	Pre-College Engineering

Grant Code	Authority	Account Name/Description
352	SA Sec. 64b	Dual Enrollment Incentive Payments
353	SA Sec. 31c	Gang Prevention
354	SA Sec. 31h	Cooperative Education
355	SA Sec. 61b	Skilled Trades/Dual Enrollment Program
356	SA Sec. 65	Pre-College Engineering
357	SA Sec. 67(2)	College Access Program
358	SA Sec. 102d	Financial Analytical Tools
359	SA Sec. 104d	Computer Adaptive Tests
360	99.517	Michigan School Readiness
361	SA Sec. 21	State School Reform/Redesign
362	SA Sec. 99b	STEM Training/Professional Development
363	SA Sec. 35a(2)	Early Literacy Professional Development
364	SA Sec. 35a(3)	Early Literacy Acceptable Tools
365	SA Sec. 35a(4)	Early Literacy Coaches
366	SA Sec. 35a(5)	Early Literacy Additional Instructional Time
369	SA Sec. 99c	Civics Education
370	SA Sect 152a	Headlee Obligation for Data Collection
371	SA Sec.31a(7)	Teen Health Centers
372	SA Sec. 31a(8)	Vision/Hearing Screening
373	SA Sec. 31j	Local Produce in School Meals
374	SA Sec. 54b	Michigan Integrated Behavior and Learning Support Initiative Pilot
375	PA 456 of 2000 Section 811	Driver's Education
376	PA 162 of 2019	Competitive School Safety Grant Program
377	PA 3 of 2016 & PA 268 of 2016	Flint Water Emergency Funds
378	SA Sec. 104(4)	Kindergarten Readiness Assessment Pilot Project
379	SA Sec. 61c	Secondary CTE Equipment Grant
380	SA Sec. 61c(6)	Mechatronics Program (CTE)
381	SA Sec. 63	Joint Capital Project (CTE)
382	PA 268 of 2016	School Drinking Water Testing Reimbursement Program
383	SA Sec. 61c(7)	CTE Innovation and Equipment Competitive Grant
384	SA Sec. 61f, 61g, 61h, 74a, 99y, 104f	December 2018 State Aid Supplemental Designated Grants
385	MCL 397.551-576	Public Library
386	MCL 399.711	Council of Arts –
390	99.667	Motorcycle Safety Education (Michigan Vehicle Code 257.8119)
392		Family Independence Agency (FIA) - State Funds
397	SA Sec. 74	Bus Driver Safety
398	SA Sec. 74(4)	School Bus Inspections
399		Other State Grants

Grant Code	Authority	Account Name/Description
400	84.048a	Carl D. Perkins- Basic Grants to the States
401	84.334	Gaining Early Awareness and Readiness for Undergraduate Programs (GEAR-UP)
402	20.205	Highway Construction and Planning
403	20.200	Safe Routes to School
404	20.612	Incentive Grant Program to Increase Motorcyclist Safety
405	84.033	Federal Work Study
406	20.513	Capital Assistance Program for Elderly Persons and Persons with Disabilities
429	84.047	TRIO, Upward Bound
430	11.557	Broadband Technology Opportunities Program
472	84.243	Carl D. Perkins, Title II Tech Prep
478	84.126a	Vocational Rehabilitation Grants to States – Basic Support
479	84.128	Vocational Rehabilitation Grants to States –Special Programs
480	93.586	State Court Improvement Program
490	84.318	Title II, Part D: Enhancing Education through Technology
491	84.326m	Model Demonstration Projects
492	10.547	Professional Standards Training Grants
493	84.293b	Foreign Language Assistance
494	10.543	Healthy US School Challenge (HUSSC)
495	93.297	Teenage Pregnancy Prevention Program
496	16.839	STOP School Violence
497	93.434	Preschool Development Grant Birth through Five (PDG B-5)

Grant Code	Authority	Account Name/Description
601	84.010a	Title I, Part A: Improving Basic Programs Operated by LEAS
603	84.011	Title I, Part C: Education of Migrant Children
604	84.377B	Turnaround School Leaders
606	84.377A	School Improvement Grants under ESEA
607	84.144	MSix State Data Quality – Migrant Education Coordination
610	84.011	Technology Challenge
613	84.011	Migrant Summer Program
616	84.013	Title I - Part I Prevention and Intervention Programs for children and youth who are neglected, delinquent or at risk of dropout
617	84.010b	Title I Comprehensive School Reform
621	84.374, 84.385	Teacher Incentive and Teacher Excellence & Academic Milestones for Students
633	84.412	Race to the Top – Early Learning Challenge
635	84.196	Homeless Grants
636	84.387A	ARRA Homeless Children and Youth
637	84.389	ARRA Title I Grants to LEAS
638	84.391	ARRA IDEA
639	84.392	ARRA IDEA – Part B Preschool
640	84.393	ARRA IDEA- Infants and Families
641	84.394	ARRA- State Stabilization Funds
642	10.579	ARRA- School Meal Equipment Assistance
643	93.708, 93.709	ARRA-Head start
644	84.386	ARRA Education Technology Grants
645	84.388	ARRA School Improvement
646	84.410	Education Jobs Fund
647	84.401	ARRA Impact Aid Construction
648	84.384	Building Bridges ARRA Statewide Longitudinal Data Systems
649	84.411	Investing in Innovation (I3)
653	17.268	H-1B Job Training Grants
654	17.274	Youth Build
655	17.207	Employment Services
656	17.245	Trade Adjustment Assistance
657	84.002a	Welfare to Work
658	17.258	WIA-Adult Program
659	17.260	WIA Dislocated Worker
660	17.259	WIA – Youth Activities (Formula)
661	84.002a	WIA – Incumbent Worker Incentive
662	84.002a	“Reed” Act
663	17.277	ARRA-WIA National Emergency Grants
670	17.261	WIA Pilots, Demos, and Research

Grant Code	Authority	Account Name/Description
671	84.002	WIOA - Adult Basic Education – Instruction
672	84.002	WIOA - Adult Basic Education – EL Civics Leadership
673	84.002	WIOA - Adult Basic Education – State Leadership
674	84.002	WIOA - Adult Basic Education – EL Integrated English Literacy and Civics Ed.
675	84.002	WIOA - Adult Basic Education – Institutional
676	17.225	Unemployment Insurance
677	17.266	WIA Disability Navigator Program
678	17.275	Worker Training and Placement in High Growth and Emerging Industry
681	17.270	WIA Reintegration of Ex-Offenders
682	84.040,84.041	Impact Aid (Direct)
683	93.576	Refugee Children School Impact Program
684	84.365	Title III, Part A: English Language Acquisition
685	84.165a	Magnet Schools Assistance
690	93.575	School Age Children
691	93.045	Title III Nutrition
692	93.110	Early Childhood Comprehensive Systems
693	93.723	Schools Implementing Nutritional Standards
694	84.186	Safe and Drug Free Governor’s Discretion
695	93.243	Substance Abuse and Mental Health Services
696	93.778	Drug Free Grants (Medical Assistance Program)
697	93.092	Taking Pride in Prevention (TCIP)
698	84.184	Title IV, Part A: Safe and Drug Free Schools – Community Service Grants
699	84.186	Title IV, Part A: Safe and Drug Free Schools State and Communities
700	84.184	Community Services for Expelled or Suspended Students
711		Office of Criminal Justice
713		Title IVA P.L. 922-318 Indian Elementary, Secondary
715		Title III - OAA Older American Act – Food
717		Title VII - OAA Older American Act – Food
719		Title I - P.L. 81-874 Operations
720		Title I - P.L. 81-874 Disaster Assistance
721		Title I - P.L. 81-815 Construction
723	93.600	Title I - O.E.O. – Head start
725		Title IX - Equal Rights Amendment
729		Title VII - Bilingual Education
731	84.360	Drop Out Prevention Programs
732	84.361	Voluntary Public School Choice Program
735		U.S.O.E. Indo-Chinese
741		E.S.A.A. Title VII
743		Teacher Corp.
744	12.357	R.O.T.C.
746		Ethnic Heritage Studies
749	84.351	Arts in Education

Grant Code	Authority	Account Name/Description
750	84.412a	Great Start Parent Coalitions Trusted Advisor Grants
751	84.938	Impact Aid for Displaced Students
752	84.330	Advanced Placement Program
753	84.424a	Title IV, Part A, Student Support and Academic Enrichment
755	84.181a	IDEA Part C Infant and Toddler – State Discretionary Project
757	84.181a	IDEA Part C Infant and Toddler - Formula Grant
758	93.060	Sexual Risk Avoidance Education for Special Education Populations Grant
759	81.041	State Energy Programs (See also State Code 885 - 81.119 for Special Programs)
760	84.363	Title II Part B, School Leadership
761	84.366b	Mathematics and Science Partnership
762	84.396	Investing in Innovation
763	84.371	Striving Readers (Fusion Readers)
764	84.367	Title II, Part A, Supporting Effective Instruction
765	84.332a	Title I, Part F: Comprehensive School Reform
766	84.367	Title II, Part A, Teacher and Leader Instruction Support Grant
767	84.357	Reading First
768	84.358	Rural and Low Income Schools
769	84.336	Teacher Quality Enhancement (Direct)
770	84.060	Title VII Indian Education (Direct)
771		ACT - Mediation and Conciliation Service
772	93.674	Chafee Foster Care Independence Program
775	93.938	Cooperative Agreements to Support Comp. Health Programs
776	84.287	Twenty-first Century Community Learning Ctrs- After School Learning Center
777	93.558	Temp. Asst. For Needy Families TANF
778	93.575	Childcare and Development Block Grant
779	84.282	Charter School Grant
780	84.213	Title I, Part B, Even Start Family Literacy
781	10.555	USDA Commodities
782	10.555	USDA Commodities – Bonus
783	93.556	Safe Families Strong Children
784	93.590	Community Based Child Abuse Prevention
785	84.359	Early Reading First
786	93.500, 93.505, 93.508	Affordable Care Act - Pregnancy, Maternal, and Early Childhood Grants
787	93.079, 93.945	Promote School Health
788	93.912	Rural Health Care Services Outreach
789	93.737, 93.991	Community Transformation Grants, Preventative Health & Health Services Grant
790	93.959	Block Grants for Prevention and Treatment of Substance Abuse
791	93.958	Community Mental Health Services Block Grant
792	84.358b	Rural Education Achievement Program (REAP)
793	84.423a	Supporting Effective Educator Development (SEED) Grant

Grant Code	Authority	Account Name/Description
794	43.008	NASA Educational Research, Outreach, Training
795	11.429	NOS Office of National Marine Sanctuaries
796	84.425	Education Stabilization Fund (COVID-19)
801	84.027a	IDEA Special Education – Formula Grants to ISDs
802	93.870	DHHS Maternal, Infant and Early Childhood Home Visiting Grant
805	84.173a	IDEA Preschool Formula Grants
806	84.173a	IDEA Preschool Mandated Activities Grants
807	84.027a	IDEA Part B EOSD
808	84.326	Scaling Up of Evidence Based Practice (SISEP)
809	84.184g	School Climate Transformation Grant
810	84.027a	IDEA Part B Grant Funded Initiatives
811	84.027a	IDEA Part B – General Supervision
812	84.027a	IDEA Part B Transition Services
813	84.324	IDEA-Model Demonstration for Children with Disabilities; Research and Innovation to Improve Services to Children
815	84.181	Infants and Toddlers with Disabilities
816	93.276	Drug Free Community Support
817	94.019	Social Innovation Funds
818	93.778	Medical Assistance Programs
819	84.215L	Smaller Learning Community Grants
820	94.007	Americorps (Planning and Program Development Grants)
821	84.358a	Small Rural School Achievement – (Direct from Federal Govt)
822	93.577	CHILD Grant (Communities Helping to Increase Learning Development)
823	84.215	Fund for Improvement of Education
824	84.215e	Fund for Improvement of Education Elementary School Counselors
825	84.215v	Partnership in Character Education
826	94.006	Americorps
827	10.766	Community Facilities Loans and Grants
828	10.500	National FFA for the Rural Youth Development Grant Program
850	10.553	Natl School Breakfast
851	10.555	Natl School Lunch (See State Code 861 for NSLP Snacks)
852	10.556	Natl School Lunch Special Milk
853	10.558	Child Care Food Program (CACFP)
854	10.565	Commodity Supplemental Food Program
855	10.568	Temporary Emergency Food Assistance Program (TEFAP)
856	10.582	CNP Fresh Fruit and Vegetable Pilot
857	10.551	State Match Grants for Food Stamp Program
858	10.559	Summer Food Service Programs for Children
859	10.561	Supplemental Nutrition Assistance Program (SNAP)
860	10.574	Team Nutrition Training Program Grant
861	10.555	National School Lunch After School Care Snack Program

Grant Code	Authority	Account Name/Description
862	10.575	USDA Farm to School Grant
863	10.579	USDA Nutrition Discretionary Grants
864	21.009	Volunteer Income Tax Assistance Matching Grant
865	93.788	State Opioid Response Grant
867	10.855	USDA Distance Learning and Telemedicine Grants
869	10.664	Forest Stewardship Outreach & Education
870	10.665	Schools and Roads Grants to States
871	47.076	National Science Foundation
872	45.025	National Endowment for the Arts
873	97.010	Homeland Security Citizen Education and Training
874	84.215x	Teaching American History
875	84.215f	Carol M. White Physical Education Grant
876	97.004, 97.067	State Homeland Security Grant – State Domestic Preparedness
877	84.323	Personnel Development Collaborative
878	84.000	RIF- Reading is Fundamental
879	45.310	State Library Program
880	94.018	Learn and Serve America Innovative Community Based Service Learning Programs
881	93.710	ARRA Community Services Block Grant
882	84.310	Parent Information and Resources (PIRC)
883	16.710	Community Oriented Policing - Secure Our Schools
884	17.267	Entrepreneurial Grant
885	81.119	State Energy Program Special Projects (Also see State Code 759)
886	84.364	Literacy and School Libraries
887	97.036	FEMA Public Assistance -Disaster
888	66.036	Clean School Bus USA
889	16.580	Edward Byrne Memorial State and Local Law Enforcement Grants
890	16.737	Gang Resistance Education and Training (GREAT)
891	15.931	National Park Grant-Conservation Activities by Youth Organizations
892	16.540, 16.541, 16.560, 16.726	National Institute of Justice/Juvenile Justice Grants
893	66.039, 66.040	National Clean Diesel
894	66.460	Water Quality
895	45.129	Michigan Humanities Council
896	66.951	EPA Environmental Education Grants
897	93.758	Preventative Health and Health Services Block Grant (PPHF)
898	93.799	Comprehensive Addiction and Recovery Act (CARA) Enhancement Grant
899	93.767	Children’s Health Insurance Program Reauthorization Act
900		Local Tracking of Revenues – Beyond those listed above