

2022-23 ORIGINAL BUDGET SUMMARY  
AND RELATED INFORMATION

*Jackson Public Schools*

*PRESENTED JUNE 21, 2022*

Jackson Public Schools  
522 Wildwood Ave  
Jackson, MI 49201



***BOARD OF EDUCATION***

Angela Mitchell .....	President
Pam Fitzgerald .....	Vice President
Erin White.....	Treasurer
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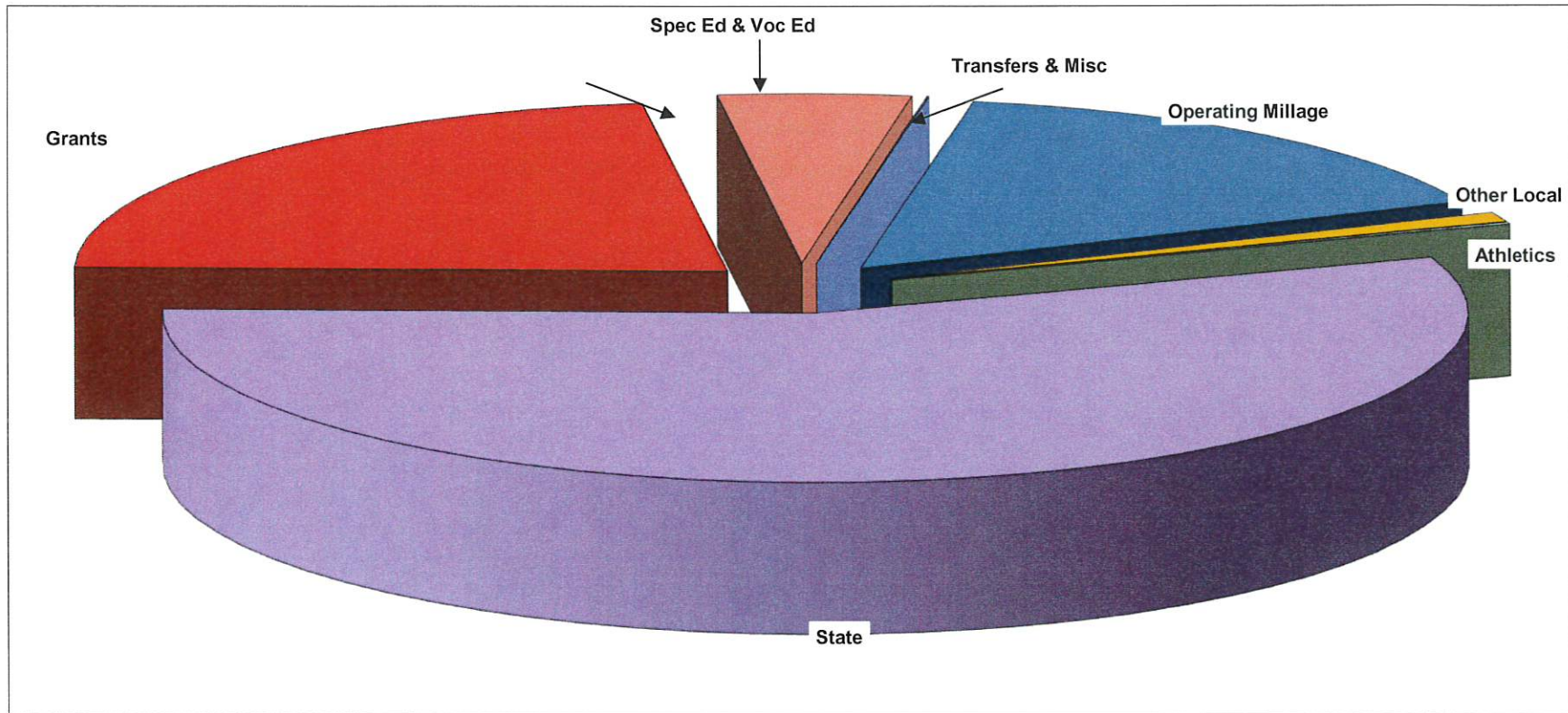
***CABINET***

Jeff Beal .....	Superintendent
Marcus Leon .....	Assistant Superintendent of Finance and Operations
Julie Baker .....	Assistant Superintendent of Elementary Curriculum and Federal Programs
Jeremy Patterson .....	Assistant Superintendent of Secondary Curriculum
Kriss Giannetti .....	Assistant Superintendent of Communications & Community Relations

**JACKSON PUBLIC SCHOOLS**  
2022-23 Combined Statement of Revenues, Expenditures  
and Changes in Fund Balances  
Original Budget

	OPERATING	SPECIAL REVENUE		DEBT SERVICE FUND	Capital Projects	TOTAL
	General Fund	Food Service	Student Activity	Debt Service Fund	Capital Projects	
<b>REVENUES:</b>						
Local:						
Property Taxes	10,964,633			8,749,282		19,713,915
Building Use	175,500					175,500
Bond Issuance/Misc				597,661		
PPT Reimbursement				137,055		
Earnings on Investments					200,000	
Interest on Investments	35,000			1,000	10,000	46,000
Tuition	0					0
Transportation	310,550					310,550
Food Sales and Catering Revenues		188,775				188,775
Athletic Admissions and Fees	110,310					110,310
Other	106,500		450,000		0	556,500
State	38,420,937	185,000				38,605,937
Federal	15,590,212	3,597,000				19,187,212
County Special Education and Misc. via LESA	3,313,619					3,313,619
<b>Total Revenues</b>	<b>69,027,261</b>	<b>3,970,775</b>	<b>450,000</b>	<b>9,484,998</b>	<b>210,000</b>	<b>82,208,318</b>
<b>EXPENDITURES:</b>						
Instruction:						
Basic Programs	29,728,116					29,728,116
Added Needs	10,124,262					10,124,262
Instructional Support Services:						
Pupil	1,743,762					1,743,762
Instructional Staff	1,760,653					1,760,653
School Administration	4,742,231					4,742,231
Non-Instructional Support Services:						
General Administration	728,980					728,980
Business	1,188,957					1,188,957
Operations and Maintenance	5,445,990					5,445,990
Pupil Transportation	2,747,830					2,747,830
Central	2,788,886					2,788,886
Athletics	1,423,267					1,423,267
Intra-district Transfers	7,865					
Building Improvements	11,000					
Food Service		5,019,787				5,019,787
Community	724,955					724,955
Student Activity			415,000			415,000
Debt Services:						
Principal	34,200			4,125,000		4,159,200
Interest				4,852,372		4,852,372
Agent Fees				17,325	11,000,500	11,017,825
<b>Total Expenditures</b>	<b>63,200,954</b>	<b>5,019,787</b>	<b>415,000</b>	<b>8,994,697</b>	<b>11,000,500</b>	<b>88,612,073</b>
<b>Excess of Revenues over Expenditures</b>	<b>5,826,307</b>	<b>(1,049,012)</b>	<b>35,000</b>	<b>490,301</b>	<b>(10,790,500)</b>	<b>(6,403,755)</b>
<b>OTHER FINANCING SOURCES/(USES):</b>						
Bond Proceeds						0
Operating Transfers In & Other	30,000	0			0	30,000
Other	0					0
Operating Transfers Out	0	0				0
<b>Total Other Financing Sources/(Uses)</b>	<b>30,000</b>	<b>0</b>		<b>0</b>	<b>0</b>	<b>30,000</b>
<b>Excess of Revenues and OFS/(OFU) over Expenditures</b>	<b>5,856,307</b>	<b>(1,049,012)</b>	<b>35,000</b>	<b>490,301</b>	<b>(10,790,500)</b>	<b>(6,373,755)</b>
Fund Balance - Beginning of Year	11,989,722	1,750,816	655,606	1,681,060	11,449,981	27,527,186
Fund Balance - End of Year	17,846,029	701,804	690,606	2,171,361	659,481	21,153,431

**JACKSON PUBLIC SCHOOLS**  
2022-23 General Fund Revenues and Other Financing Sources  
Original Budget

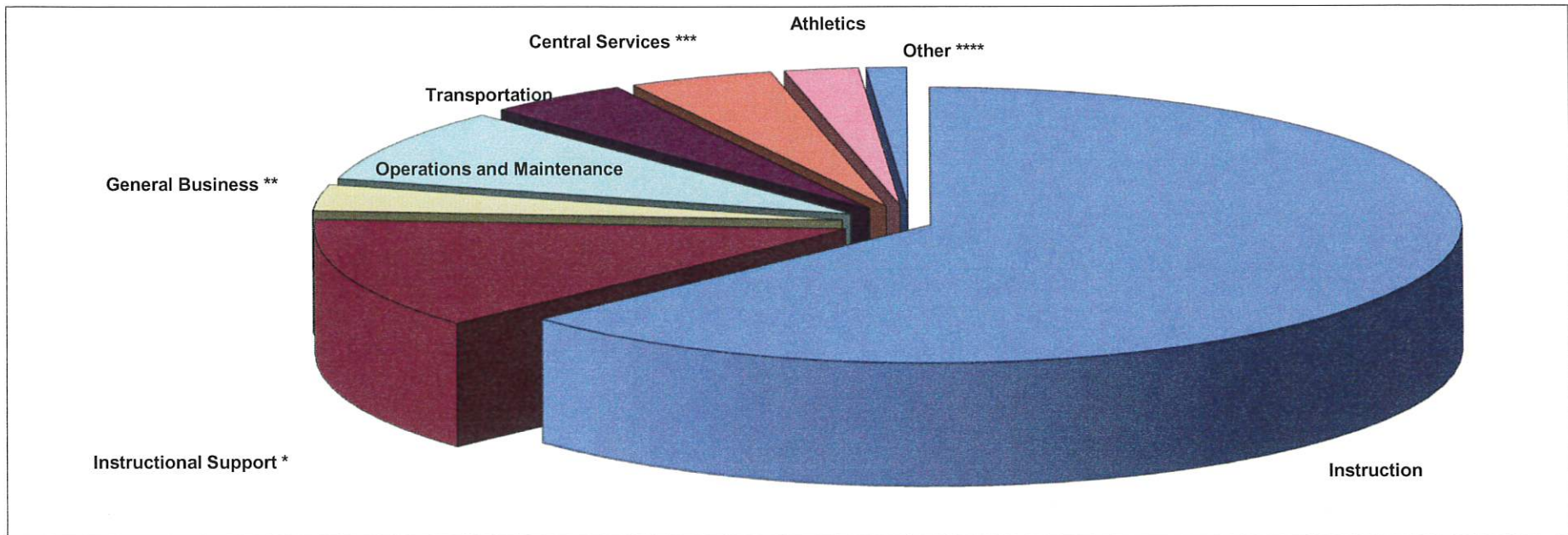


	2021-2022 Amended		2022-23			
	Amended Budget	% of Total	Original Budget	% of Total	Increase / (Decrease)	% Change from 2021-22
<b>REVENUES and OFS:</b>						
Operating Millage	9,742,862	14.4%	10,964,633	15.9%	1,221,771	12.5%
Other Local	777,257	1.1%	627,550	0.9%	(149,707)	-19.3%
Athletics	85,948	0.1%	110,310	0.2%	24,362	28.3%
State	40,615,843	60.0%	38,420,937	55.6%	(2,194,906)	-5.4%
Grants	12,856,819	19.0%	15,590,212	22.6%	2,733,393	21.3%
Spec Ed & Voc Ed	3,554,117	5.3%	3,313,619	4.8%	(240,498)	-6.8%
Transfers & Misc	54,084	0.1%	30,000	0.0%	(24,084)	-44.5%
<b>Total</b>	<b>67,686,930</b>	<b>100.0%</b>	<b>69,057,261</b>	<b>100.0%</b>	<b>1,370,331</b>	<b>2.0%</b>



JACKSON PUBLIC SCHOOLS						
2022-23 General Fund Revenue Detail - Original Budget						
Non-PRE taxable value	570,143,000		Non-Homestead Property Tax Rev:	10,262,574		
Total Taxable Value:	1,418,074,053		Total Property Tax Revenue	10,262,574		
2021 Non-Homestead Millage:	18.0000		State Aid Membership blended FTE:	4,440.00		
2021 Commerical Personal Property Millage:	6.0000		Per Pupil Foundation	\$8,900		
			2021-22	2022-23		\$ Change
2020-21			Amended	ORIGINAL		2022 Amended
Actual	LOCAL REVENUE:		Budget	BUDGET		vs. 2023 Projected
9,649,085	Property Taxes		9,732,994	10,964,633		1,231,639
158,425	Building & Field Use		203,375	175,500		(27,875)
26,323	Interest on Investments		5,050	35,000		29,950
0	Tuition		0	0		0
256,945	Transportation		293,300	310,550		17,250
9,807	Athletics		85,948	110,310		24,362
172,385	Other Local		267,400	106,500		(160,900)
10,272,970	TOTAL LOCAL SOURCES		10,588,067	11,702,493		1,114,426
	STATE REVENUE:					
16,313,534	Proposal A		15,431,758	14,620,208		(811,550)
2,323,758	Special Ed. Headlee		2,025,353	1,937,831		(87,522)
0	Speical Ed. PY Adj		0	0		0
12,102,723	Discretionary		14,323,666	14,735,171		411,505
313,978	Per Pupil Increase		0	0		0
0	MPSERS 147a(1) Cost Offest		294,473	0		(294,473)
4,552,517	MPSERS 147c(1) Stabilization Funding		3,848,983	4,305,263		456,280
0	MPSERS 147a(2) Normal Cost Offset		436,772	0		(436,772)
0	MPSERS Reforms 147e		92,309	0		(92,309)
0	Sec 41 Bilingual		28,114	0		(28,114)
20,875	Renaissance Zone		5,604	5,604		0
4,053	CTE Per Pupil Incentive		5,145	5,580		435
5,280	First Robotics		14,775	10,000		(4,775)
124,976	Headlee Data Collection		122,877	122,840		(37)
72,342	Early Literacy		70,161	67,000		(3,161)
1,424,029	At Risk - 31A		3,915,853	2,611,440		(1,304,413)
37,258,063	TOTAL STATE SOURCES		40,615,843	38,420,937		(2,194,906)
	FEDERAL REVENUE:					
4,101,019	Title Grants		3,007,078	3,582,712		575,634
6,305	HOMELESS		10,000	7,500		
2,846,199	ESSER GRANTS		9,492,985	12,000,000		2,507,015
317,329	GEER		64,657	0		(64,657)
72,300	MI CONNECT GRANT		276,285	0		(276,285)
1,765,998	CRF GRANTS		5,814	0		(5,814)
9,109,151	TOTAL FEDERAL SOURCES		12,856,819	15,590,212		2,735,893
	INTERMEDIATE SOURCES:					
3,431,883	Special & Vocational Education		3,554,117	3,313,619		(240,498)
	OPERATING TRANSF IN AND OTHER FINANCING SOURCES:					
20,139	Food Service		24,401	0		(24,401)
50,722	Insurance Reimbursements		19,683	20,000		317
2,500	Sale of Fixed Assets		10,000	10,000		0
73,361	TOTAL INCOMING TRANSF and OTHER FINANCING SOURCES:		54,084	30,000		(24,084)
60,145,425	TOTAL REVENUES and OTHER FINANCING SOURCES		67,668,930	69,057,261		1,388,331
54,288,886	TOTAL EXPENDITURES and OTHER FINANCING USES		65,046,566	63,200,954		(1,845,612)
5,856,539	Increase (Decrease) in Fund Balance		2,622,364	5,856,307		3,233,943
3,510,819	Fund Balance - Beginning of Year		9,367,358	11,989,722		2,622,364
9,367,358	Fund Balance - End of Year		11,989,722	17,846,029		5,856,307

**JACKSON PUBLIC SCHOOLS**  
2022-23 General Fund Expenditures by Function  
Original Budget



	2021-22 Amended		2022-23			
	Amended Budget	% of Total	Original Budget	% of Total	Increase / (Decrease)	% Change from 2021-22
<b>EXPENDITURES:</b>						
Instruction	38,627,234	59.3%	39,852,378	63.1%	1,225,144	3.2%
Instructional Support *	8,311,159	12.8%	8,246,646	13.0%	(64,513)	-0.8%
General Business **	1,851,426	2.8%	1,917,937	3.0%	66,511	3.6%
Operations and Maintenance	6,621,834	10.2%	5,445,990	8.6%	(1,175,844)	-17.8%
Transportation	2,665,319	4.1%	2,747,830	4.3%	82,511	3.1%
Central Services ***	4,597,754	7.1%	2,788,886	4.4%	(1,808,868)	-39.3%
Athletics	1,127,342	1.7%	1,423,267	2.3%	295,925	26.2%
Other ****	1,244,498	1.9%	778,020	1.3%	(466,478)	-37.5%
<b>Total</b>	<b>65,046,566</b>	<b>100%</b>	<b>63,200,954</b>	<b>100%</b>	<b>(1,845,612)</b>	<b>-2.8%</b>

\* Includes Pupil Support, Instructional Staff Services, and School Administration

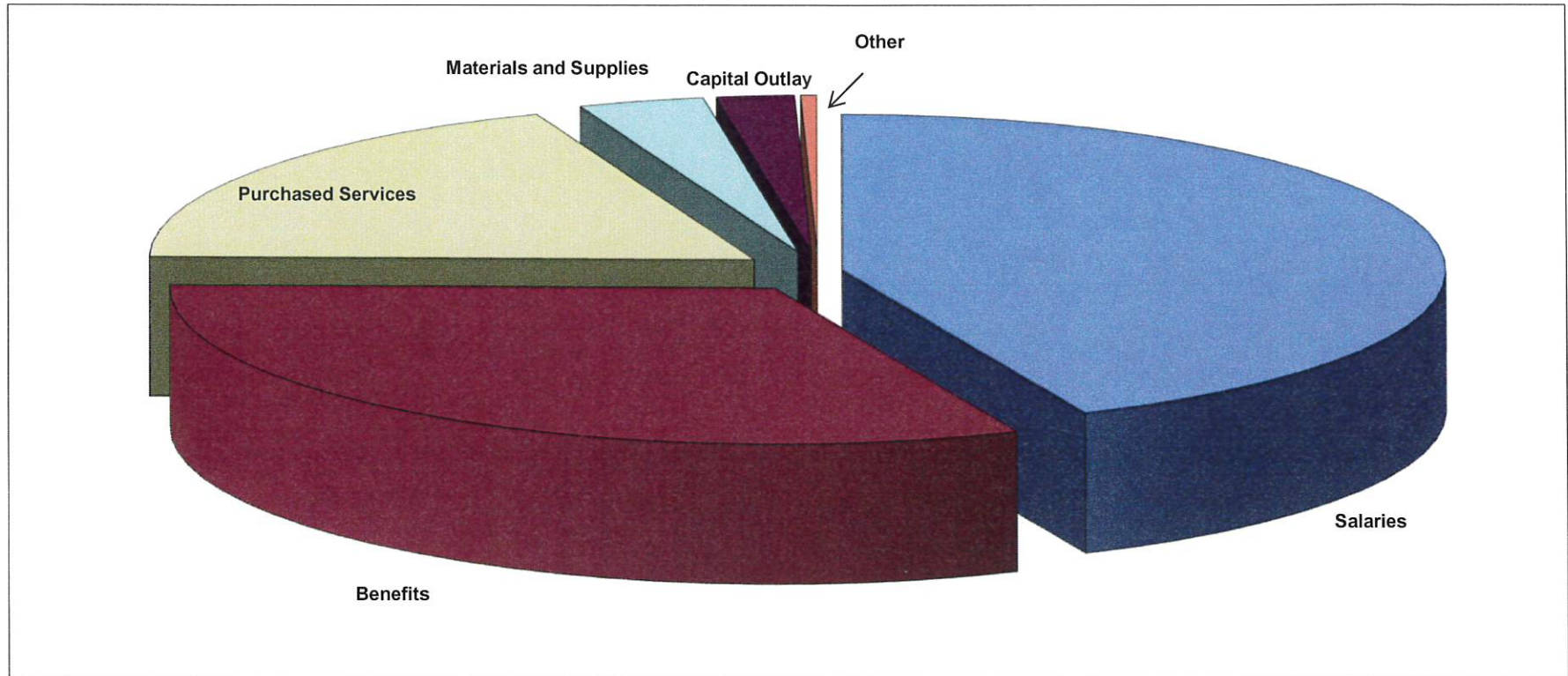
\*\* Includes Board of Education, Executive Administration, and Business Services

\*\*\* Personnel, Communication Services and Technology Services

\*\*\*\* Includes Community Services, Payments to Other Non-Public Schools, Debt Service and Operating Transfers Out



**JACKSON PUBLIC SCHOOLS**  
 2022-23 General Fund Expenditures by Object Code  
 Original Budget



	2021-22 Amended		2022-23			
	Amended Budget	% of Total	Original Budget	% of Total	Increase / (Decrease)	% Change from 2021-22
EXPENDITURES:						
Salaries	27,488,377	42.3%	27,491,570	43.5%	3,193	0.0%
Benefits	19,840,351	30.5%	20,069,553	31.8%	229,202	1.2%
Purchased Services	12,504,476	19.2%	11,933,698	18.9%	(570,778)	-4.6%
Materials and Supplies	3,743,893	5.8%	2,121,453	3.4%	(1,622,440)	-43.3%
Capital Outlay	1,091,799	1.7%	1,315,500	2.1%	223,701	20.5%
Other	377,670	0.6%	269,180	0.4%	(108,490)	-28.7%
Total	65,046,566	100%	63,200,954	100%	(1,845,612)	-2.8%

# JACKSON PUBLIC SCHOOLS

## 2022-23 General Fund Expenditures and Other Financing Uses Summary

2020-21 Actual	Function	2021-22 Amended	2022-23 Projected Budget						
			Total	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other
13,524,919	111 Elementary	15,217,537	14,968,885	7,936,830	6,183,100	640,455	193,500	15,000	0
5,196,636	112 Middle School	5,894,667	5,723,168	3,070,704	2,325,314	254,350	61,000	10,000	1,800
7,827,020	113 High School	8,468,070	8,827,200	4,280,500	3,114,350	783,650	154,200	485,000	9,500
16,377	119 Summer School	134,351	208,863	77,845	39,800	91,145	73	0	0
26,564,952	Total Basic Programs	29,714,625	29,728,116	15,365,879	11,662,564	1,769,600	408,773	510,000	11,300
6,171,669	122 Special Education	6,357,066	6,945,440	3,980,075	2,939,065	15,300	11,000	0	0
1,927,722	125 Compensatory Education	2,554,752	3,167,554	1,923,783	1,010,744	233,027	0	0	0
4,753	127 Career & Technical Education	791	11,268	2,906	1,862	6,000	500	0	0
8,104,144	Total Added Needs	8,912,609	10,124,262	5,906,764	3,951,671	254,327	11,500	0	0
34,669,096	Total Instruction	38,627,234	39,852,378	21,272,643	15,614,235	2,023,927	420,273	510,000	11,300
950,808	212 Guidance	774,474	818,340	397,786	229,454	190,950	150	0	0
	213 Health Services	27,135	26,965	20,000	6,965	0	0	0	0
721,934	216 Social Work	846,483	594,357	362,532	195,825	34,700	1,300	0	0
414,098	219 Other Pupil Support	347,140	304,100	179,500	123,900	100	600	0	0
2,086,840	Total Pupil Support Services	1,995,232	1,743,762	959,818	556,144	225,750	2,050	0	0
1,356,738	221 Improvement of Instruction	1,089,133	1,082,969	507,739	355,063	162,067	46,100	0	12,000
46,121	222 Library	74,939	69,500	0	0	58,000	11,500	0	0
274,875	225 Instructional Tech	259,231	220,782	0	0	220,782	0	0	0
265,149	226 Supervision of Instructional Staff	274,462	279,878	172,192	102,386	5,300	0	0	0
8,838	227 Academic Student Assessments	98,200	107,524	63,283	32,241	12,000	0	0	0
1,951,721	Total Instructional Staff Services	1,795,965	1,760,653	743,214	489,690	458,149	57,600	0	12,000
156,991	231 Board of Education	170,051	169,880	14,510	7,870	131,500	1,000	0	15,000
400,424	232 Executive Administration	548,148	559,100	305,000	228,800	16,800	1,000	0	7,500
557,415	Total General Administration	718,199	728,980	319,510	236,670	148,300	2,000	0	22,500
4,458,188	241 Office of the Principal	4,488,962	4,717,231	2,716,631	1,916,400	67,500	11,200	0	5,500
8,882	249 Other School Administration	31,000	25,000	0	0	0	0	0	25,000
4,467,070	Total School Administration	4,519,962	4,742,231	2,716,631	1,916,400	67,500	11,200	0	30,500
812,025	252 Fiscal Services	790,900	810,957	401,250	337,607	62,850	3,750	0	5,500
50,108	257 Internal Services	30,400	36,000	0	0	35,500	500	0	0
326,642	259 Other Business Services	311,927	342,000	0	0	266,000	0	0	76,000
1,188,775	Total Business Services	1,133,227	1,188,957	401,250	337,607	364,350	4,250	0	81,500



# JACKSON PUBLIC SCHOOLS

2022-23 General Fund Expenditures and  
Other Financing Uses Summary

2020-21 Actual	Function	2021-22 Amended	2022-23 Projected Budget						
			Total	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other
3,842,693	261 Operating Buildings Services	5,968,939	5,110,542	309,636	217,916	3,527,790	1,037,200	0	18,000
336,885	266 Security	652,895	335,448	0	0	269,848	65,600	0	0
4,179,578	Total Operations and Maintenance	6,621,834	5,445,990	309,636	217,916	3,797,638	1,102,800	0	18,000
2,069,570	271 Pupil Transportation	2,665,319	2,747,830	88,410	59,345	2,102,575	286,500	200,000	11,000
2,069,570	Total Pupil Transportation	2,665,319	2,747,830	88,410	59,345	2,102,575	286,500	200,000	11,000
13,954	281 R&D/Eval	5,100	2,600	0	0	0	2,600	0	0
488,306	282 Communications	1,067,281	702,880	184,180	118,700	391,000	0	0	9,000
501,521	283 Personnel	1,616,038	358,556	145,660	104,700	100,696	3,250	0	4,250
867,559	284 Technology Services	1,816,938	1,632,337	120,360	98,227	1,009,250	100,000	304,500	0
85,390	285 Pupil Accounting	92,397	92,513	49,128	41,885	1,000	500	0	0
1,956,730	Total Central Support Services	4,597,754	2,788,886	499,328	363,512	1,501,946	106,350	304,500	13,250
10,634	291 Academic Games	18,467	14,000	0	0	12,500	500	0	1,000
747,138	293 Athletics	925,591	1,234,267	171,530	119,450	505,857	126,500	290,000	20,930
217,535	299 District Services	183,284	175,000	0	154,000	8,000	0	0	13,000
975,307	Total Athletics/Oth	1,127,342	1,423,267	171,530	273,450	526,357	127,000	290,000	34,930
608,515	321 Comm Rec	644,481	650,000	0	0	650,000	0	0	0
33,462	331 Comm Activity	38,356	30,388	9,600	4,584	16,204	0	0	0
10,082	361 Welfare Activities	3,207	1,250	0	0	0	1,250	0	0
652,059	Total Community Activities	686,044	681,638	9,600	4,584	666,204	1,250	0	0
244,244	371 Non-Public Schools	359,345	43,317	0	0	43,137	180	0	0
244,244	Total Non-Public School Transfers	359,345	43,317	0	0	43,137	180	0	0
0	411 Intra-district transfer	0	7,865	0	0	7,865	0	0	0
0	Total Inter-district	0	7,865	0	0	7,865	0	0	0
0	452 Site Improvement	108,617	0	0	0	0	0	0	0
0	Total Site Improvements	108,617	0	0	0	0	0	0	0
41,348	456 Bldg Improvements	56,771	11,000	0	0	0	0	11,000	0
41,348	Total Bldg Improvements	56,771	11,000	0	0	0	0	11,000	0
0	492 Other Transactions	0	0	0	0	0	0	0	0
195,719	511 Transfer to Other Funds	33,721	34,200	0	0	0	0	0	34,200
195,719	Total Other/Debt Serv	33,721	34,200	0	0	0	0	0	34,200
55,235,472	Total General Fund	65,046,566	63,200,954	27,491,570	20,069,553	11,933,698	2,121,453	1,315,500	269,180
	Percent of Total Expenditures		100.0%	43.5%	31.9%	18.9%	3.4%	2.1%	0.4%
	Salaries & Benefits to Total Expenditures		75.4%						
	Salaries & Benefits to Total Revenue		75.7%						

# JACKSON PUBLIC SCHOOLS

## 2022-23 Food Service Fund Revenues and Expenditures

### Original Budget

2020-21 ACTUAL		2021-22 FINAL AMENDED	2022-23 ORIGINAL BUDGET	\$ Change 2022 vs. 2023
	Revenues:			
	Local:			
(2,236)	Food Sales	65,655	83,775	18,120
178,614	Vending, Catered Events, and Miscellaneous	91,500	105,000	13,500
191,394	Miscellaneous Transfers	0	0	0
	State:			
208,404	School Lunch	263,581	185,000	(78,581)
	Federal:			
3,074,634	Lunch & USDA Commodity	3,158,337	3,597,000	438,663
3,650,810	Total Revenues	3,579,073	3,970,775	391,702
	Expenditures:			
	Salaries:			
64,208	Food Service aides	48,100	63,500	15,400
32,625	Employee Benefits	25,063	32,995	7,932
1,656,355	Contracted Services	2,032,239	2,128,500	96,261
32,453	Repair & Maintenance	24,703	33,500	8,797
1,290,020	Food Purchases	1,597,346	1,745,150	147,804
188,309	Capital Outlay	180,448	996,042	815,594
11,862	Misc.	18,851	20,100	1,249
3,275,832	Total Expenditures	3,926,750	5,019,787	5,367,464
374,978	Excess (Deficit) of Revenues over (under) Expenditures	(347,677)	(1,049,012)	(1,073,413)
0	Other Financing Sources - Operating Transfer from General Fund	0	0	0
20,139	Other Financing Uses - Operating Transfer to General Fund	24,401	0	(24,401)
354,839	Increase (Decrease) in Fund Balance	(323,276)	(1,049,012)	(725,736)
1,719,253	Fund Balance - Beginning of Year	2,074,092	1,750,816	(323,276)
2,074,092	Fund Balance - End of Year	1,750,816	701,804	(1,049,012)

**JACKSON PUBLIC SCHOOLS**  
 2022-23 Student Activity Revenues and Expenditures  
 Original Budget

<u>2020-21 ACTUAL</u>		<u>2021-22 AMENDED BUDGET</u>	<u>2022-23 ORIGINAL BUDGET</u>	<u>\$ Change 2022 Amended vs. 2023 Original</u>
	Revenues:			
<u>356,463</u>	Revenue from Student Activities	<u>450,000</u>	<u>450,000</u>	<u>0</u>
<u>356,463</u>	Total Revenues	<u>450,000</u>	<u>450,000</u>	<u>0</u>
	Expenditures:			
<u>346,402</u>	Student Activity Expenditures	<u>415,000</u>	<u>415,000</u>	<u>0</u>
<u>346,402</u>	Total Expenditures	<u>415,000</u>	<u>415,000</u>	<u>0</u>
<u>10,062</u>	Increase (Decrease) in Fund Balance	<u>35,000</u>	<u>35,000</u>	<u>0</u>
<u>610,545</u>	Fund Balance - Beginning of Year	<u>620,606</u>	<u>655,606</u>	<u>35,000</u>
<u>620,606</u>	Fund Balance - End of Year	<u>655,606</u>	<u>690,606</u>	<u>35,000</u>



# JACKSON PUBLIC SCHOOLS

## 2022-23 Debt Retirement Funds Funds Revenues and Expenditures Original Budget

2022 Taxable Valuation on all Property (Estimated)	1,411,174,516
2022 Millage	6.2000
	8,749,282
Estimated Adjustments	0
Estimated Property Tax Revenue	8,749,282

2020-21 ACTUAL		2021-22 AMENDED BUDGET	2022-23 ORIGINAL BUDGET	\$ Change 2022 Amended vs. 2023 Original
	Revenues:			
8,079,982	Current Property Taxes	8,300,757	8,749,282	448,525
625,755	Bond Issuance/Misc	691,246	597,661	(93,585)
139,603	PPT Reimbursement	137,055	137,055	(0)
1,388	Interest and Penalties	9,052	1,000	(8,052)
8,846,728	Total Revenues	9,138,110	9,484,998	346,888
	Expenditures:			
3,460,000	Principal	3,865,000	4,125,000	260,000
5,311,505	Interest	5,019,623	4,852,372	(167,251)
1,875	Bond Issuance costs/Escrow	2,325	2,325	0
16,044	Tax Charge Backs & Agent Fees	14,196	15,000	804
8,789,424	Total Expenditures	8,901,143	8,994,697	93,554
57,304	Excess of Revenues over Expenditures	236,967	490,301	727,268
1,386,789	Fund Balance - Beginning of Year	1,444,093	1,681,060	236,967
1,444,093	Projected Fund Balance - End of Year	1,681,060	2,171,361	490,301

# JACKSON PUBLIC SCHOOLS

## 2022-23 Capital Project Funds Revenues and Expenditures Original Budget

2020-21 ACTUAL		2021-22 Amended Budget	2022-23 Original Budget	2022 Amended vs. 2023 Original
	Revenues:			
244,144	Earnings on Invesments	100,000	200,000	100,000
10,322,260	Proceeds from Sale Cap Assets/misc	0	0	0
	Federal E-rate credits	191,788	0	(191,788)
5,834	Interest on Investments	7,200	10,000	2,800
<u>10,572,238</u>	Total Revenues	<u>298,988</u>	<u>210,000</u>	<u>(88,988)</u>
	Expenditures:			
1,047	Bank Fees	500	500	0
35,457,811	Repair of Facilities	24,500,000	11,000,000	13,500,000
<u>35,458,858</u>	Total Expenditures	<u>24,500,500</u>	<u>11,000,500</u>	<u>13,500,000</u>
(24,886,620)	Excess of Revenues over Expenditures	(24,201,512)	(10,790,500)	(34,992,012)
<u>60,538,113</u>	Fund Balance - Beginning of Year	<u>35,651,494</u>	<u>11,449,981</u>	<u>24,201,512</u>
<u>35,651,494</u>	Projected Fund Balance - End of Year	<u>11,449,981</u>	<u>659,481</u>	<u>(10,790,500)</u>

# **MICHIGAN DEPARTMENT OF EDUCATION DEFINED EXPENDITURE FUNCTION CODES**

Per Michigan Public School Accounting Manual - Bulletin 1022

Function Code	Function Name	Description
111	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	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	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.
119	Summer School	Any basic program activity offered in summer.
122	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.
125	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	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.
132	Adult Continuing Education - 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.
212	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.
216	Social Worker Services	Consists 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.
219	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.
221	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	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.
225	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	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.



# **MICHIGAN DEPARTMENT OF EDUCATION DEFINED EXPENDITURE FUNCTION CODES**

Per Michigan Public School Accounting Manual - Bulletin 1022

227	Academic Student Assessment	Services rendered for the academic assessment of pupils. Examples: Purchased academic testing services, purchased grading services, academic testing supplies.
229	Other Instructional Staff Services	Consist of activities other than those defined above to assist instructional staff.
231	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	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 relations services (district wide activities and programs designed to improve school/community relations.)
241	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	Other School Administration	Other activities of school administration not defined above.
252	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	Internal Services	Activities concerned with the storing and distributing supplies, furniture and equipment. Also include duplicating and printing services, central mail services, and costs associated with the operation of a central switchboard or receptionist.
259	Other Business Services	This function is assistned 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.
261	Operating Buildings Services	Activities concerned with keeping the physical plant open, clean, and ready for daily use. 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	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.
271	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.
282	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.

# **MICHIGAN DEPARTMENT OF EDUCATION DEFINED EXPENDITURE FUNCTION CODES**

Per Michigan Public School Accounting Manual - Bulletin 1022

283	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. <b>In-service training and professional development for non-instructional support staff should be recorded here.</b>
284	Support Service Technology	Activities concerned with preparing data for storage, storing data, and retrieving them for reproduction as information for management and reporting when these services are provided by the district in its own facilities. Also include district wide activities associated with technology support.
293	Athletic Activities	Consist of those activities concerned with financing the interscholastic athletic programs that are under the supervision of the school.
296	Student Activities	Other student/school activity expenditures
297	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.
299	Support Services	Other support services
321	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.
331	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.
361	Welfare Activities	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.
371	Non-Public Schools	Services to pupils attending a school established by an agency other than the state, subdivision of the state, or federal government which usually is supported primarily by other than public funds.
441	Payments to other Government	Sub-grantee relationship only.
456	Building Improvements Services	Activities concerned with building additions and with installing or extending services systems and other built-in equipment. Include the cost for re-equipping the facility.
511	Debt Service - Long Term Only	Principal on short-term notes/loans will be recorded in offsetting balance sheet accounts rather than as an "other financing use." Interest on short-term notes/loans will be coded in Function 259.
601-699	Fund Modifications (Other Operating Transfers Out)	Use "6" in the first position of the fund code, then two position fund code of fund the dollars are going. Also accounts for indirect cost rate recovery.