

GRANDVILLE PUBLIC SCHOOLS

2017-2018 Final Budget

General Fund

Food Service Fund

Capital Projects Funds
- Sinking Fund -
- 2013/2015 Bond Fund -

June 18, 2018

Grandville Public Schools Grandville, Michigan

Final Budget 2017-2018 Fiscal Year

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Heather Roszkowski
Assistant Superintendent for Business Services

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Supervisor of Business Services

Grandville Public Schools
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Final 2017-2018 Budget

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Grandville Public Schools

June 8, 2018

Board of Education
Grandville Public Schools

The following pages contain the final amendment to the 2017-2018 fiscal year General Fund, Food Service Fund, Capital Projects Funds (including Sinking and 2013/2015 Bond Projects) budgets for Grandville Public Schools.

General Fund - Summary

The final 2017-2018 General Fund Budget projects revenues of \$59,465,679 and expenditures of \$59,092,774 for an operating surplus of \$372,905. Revenue increases are the result of a slight increase in daycare tuition and the receipt of itinerant lapse funds. In addition, revenue and expenditure side adjustments were made to various grants including Medicaid, Title I and Regional Tuition. The balance of the adjustments in expenditures are transfers between function totals to bring the budgeted amounts in line with expected expenditures. Lastly, while the State pass through dollars of the unfunded accrued actuarial liability (UAAL) increase revenues and expenditures proportionally; it artificially decreases the fund balance as a percentage of expenditures.

Food Service Fund – Summary

The Food Service Fund is being amended to adjust revenues and expenditures to expected actuals. Food Service revenue increased during the 2017-18 school year primarily due to the increase in Federal reimbursement rates.

Capital Projects Fund – Sinking Fund – Summary

Budgets within the Sinking Fund have been adjusted to reflect the items the Board has approved during the course of the year (via resolutions). Improvements to Grand View's heating system and replacement of Phase 1 of the Middle School roof were completed during the 2017-18 school year.

Capital Projects Fund – 2013/2015 Bond Fund – Summary

Budgets within the 2013/2015 Bond Fund have been adjusted to reflect actual expenditures that the Board approved via resolution throughout the year. Construction projects are completed and the majority of the remaining funds will be used for Buses and Technology.

Roger D Bearup
Superintendent of Schools

Heather Roszkowski
Assistant Superintendent/CFO

Grandville Public Schools
 General Appropriations Act
 General Fund - Final 2017-2018
 June 18, 2018

RESOLVED, that this resolution shall be the General Fund appropriation of the Grandville Public Schools for the fiscal year ending June 30, 2018, a resolution to make appropriations, to provide for the expenditure of the appropriations, and to provide for the disposition of all revenue received by the Grandville Public Schools.

BE IT FURTHER RESOLVED, that the total revenue and unappropriated fund balance estimated to be available for appropriations in the General Fund of the Grandville Public Schools for the fiscal year ending June 30, 2018 which includes 17.8327 mills of ad valorem taxes to be levied on non-homestead and non-qualified agricultural property to be used for operating purposes is as follows:

Revenue:		
Local		\$ 11,918,205
State		\$ 39,610,951
Federal		\$ 2,098,103
Incoming Transfers & Other Transactions		<u>\$ 5,838,420</u>
Total Revenue		\$ 59,465,679
Fund Balance, July 1	\$ 3,772,752	
Less: Appropriated Fund Balance	<u>-</u>	
Fund Balance Available to appropriate		<u>3,772,752</u>
Total Available Funds		<u>\$ 63,238,431</u>

BE IT FURTHER RESOLVED, that \$59,092,774 of the total available to appropriate in the General Fund is hereby appropriated in the amounts and for the purposes set forth below:

Expenditures:		
Instruction		
Basic Program		\$ 31,649,229
Added Needs		5,548,631
Support Services		
Pupil		3,886,899
Instructional Staff		1,652,510
General Administration		518,515
School Administration		3,281,786
Business Services		861,005
Operation & Maintenance		4,782,807
Pupil Transportation		2,998,057
Central Services		2,768,947
Community Services		1,136,888
Outgoing Transfers & Other Transactions		7,500
Total Appropriated		<u>\$ 59,092,774</u>

**Grandville Public Schools
General Appropriations Act
General Fund - Final 2017-2018
June 18, 2018**

(Page 2)

BE IT FURTHER RESOLVED, that no Board of Education member or employee of the school district shall expend any funds 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 of the Board of Education.

BE IT FURTHER RESOLVED, that the Superintendent and Chief Financial Officer are charged with the general supervision of the execution of the budget adopted by the Board and shall hold the building principals and department heads accountable 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.

BE IT FURTHER RESOLVED, that for purposes of meeting the changing and/or emergency needs of the school district, transfers of appropriations between function categories may be made upon the authorization of the Superintendent or Chief Financial Officer. Such transfer shall be presented to the Board of Education at its next regularly scheduled meeting in the form of an appropriations amendment.

This appropriation resolution is effective July 1, 2017.

Grandville Public Schools
Statement of Revenues, Expenses and Fund Balance
General Fund
Final 2017-2018

	2015-2016 Actual	2016-2017 Actual	2017-2018 Proposed	2017-2018 Amended	2017-2018 Final
Revenues					
Local Sources	\$ 11,339,599	\$ 11,736,684	\$ 11,532,607	\$ 11,814,000	\$ 11,918,205
State Sources	36,915,955	37,602,739	38,513,318	39,602,625	39,610,951
Federal Sources	1,826,582	1,828,267	1,863,426	2,138,439	2,098,103
Incoming Transfers	4,705,855	4,266,759	5,237,950	5,694,500	5,833,620
Other	39,668	10,837	9,500	9,500	4,800
Total Revenues	\$ 54,827,658	\$ 55,445,286	\$ 57,156,801	\$ 59,259,064	\$ 59,465,679
Expenditures					
Instruction					
Basic Program	\$ 29,367,020	\$ 29,508,394	\$ 30,482,462	\$ 31,075,765	\$ 31,649,229
Added Needs	5,442,289	5,273,516	5,476,344	5,730,858	5,548,631
Support Services					
Pupil	4,000,522	3,767,439	4,145,200	4,177,208	3,886,899
Instructional Staff	1,244,363	1,376,947	1,348,434	1,513,438	1,652,510
General Administration	461,441	457,529	508,612	516,233	518,515
School Administration	3,150,413	3,105,193	3,117,659	3,340,254	3,281,786
Business	755,678	823,883	858,840	841,911	861,005
Operation & Maintenance	4,265,340	4,392,454	4,557,249	5,083,265	4,782,807
Pupil Transportation	2,692,313	2,880,664	2,817,185	2,787,720	2,998,057
Central	2,617,526	2,535,799	2,498,660	2,640,972	2,768,947
Community Services	936,924	1,053,742	942,793	1,028,036	1,136,888
Outgoing Transfers & Other	-	-	32,952	34,248	7,500
Total Expenditures	\$ 54,933,828	\$ 55,175,558	\$ 56,786,391	\$ 58,769,907	\$ 59,092,774
Excess (Deficiency) Revenues Over (Under) Expenditures	(106,170)	269,727	370,410	489,157	372,905
Fund Balance, July 1	3,609,195	3,503,025	3,397,956	3,772,752	3,772,752
Fund Balance, June 30	\$ 3,503,025	\$ 3,772,752	\$ 3,768,366	\$ 4,261,909	\$ 4,145,657
Fund Balance as % of Expenditures	6.38%	6.84%	6.64%	7.25%	7.02%

Grandville Public Schools
Revenue Summary
General Fund

REVENUES	2015-2016	2016-2017	2017-2018	2017-2018	2017-2018	17-18 Final vs 17-18 Amended		17-18 Final vs 16-17 Actual	
	Actual	Actual	Proposed	Amended	Final	\$	%	\$	%
Local Sources	\$ 11,339,599	\$ 11,736,684	\$ 11,532,607	\$ 11,814,000	\$ 11,918,205	104,205	0.88%	181,521	1.55%
State Sources	36,915,955	37,602,739	38,513,318	39,602,625	39,610,951	8,326	0.02%	2,008,212	5.34%
Federal Sources	1,826,582	1,828,267	1,863,426	2,138,439	2,098,103	(40,336)	(1.89%)	269,836	14.76%
Incoming Transfers	4,705,855	4,266,759	5,237,950	5,694,500	5,833,620	139,120	2.44%	1,566,861	36.72%
Other Transactions	39,668	10,837	9,500	9,500	4,800	(4,700)	(49.47%)	(6,037)	(55.71%)
TOTAL REVENUES	\$ 54,827,658	\$ 55,445,286	\$ 57,156,801	\$ 59,259,064	\$ 59,465,679	206,615	0.35%	4,020,393	7.25%

Grandville Public Schools
Revenue Summary
General Fund

REVENUES	2015-2016	2016-2017	2017-2018	2017-2018	2017-2018	17-18 Final vs 17-18 Amended		17-18 Final vs 16-17 Actual	
	Actual	Actual	Proposed	Amended	Final	\$	%	\$	%
Local Sources									
Property Tax Levy	9,488,686	9,747,019	9,818,607	10,100,000	10,150,000	50,000	0.50%	402,981	4.13%
Repymt Prior Yr Tax Adjust	(31,100)	51,193	(100,000)	(100,000)	(100,000)	0	0.00%	(151,193)	(295.34%)
Interest-Delinq Prop Taxes	11,145	21,358	5,000	20,000	15,000	(5,000)	(25.00%)	(6,358)	(29.77%)
Medicaid Fee for Service	416,099	369,354	400,000	400,000	259,000	(141,000)	(35.25%)	(110,354)	(29.88%)
Community Ed - Daycare	627,753	764,157	700,000	700,000	800,000	100,000	14.29%	35,843	4.69%
Community Ed - PreSchool	159,436	169,348	150,000	150,000	153,000	3,000	2.00%	(16,348)	(9.65%)
Community Ed - Other	201,965	204,045	200,000	200,000	200,000	0	0.00%	(4,045)	(1.98%)
Athletic Admissions	141,912	149,265	100,000	100,000	137,935	37,935	37.94%	(11,330)	(7.59%)
Athletic Fee/Other	96,331	82,849	90,000	90,000	92,820	2,820	3.13%	9,971	12.03%
Facility Use/Rental	30,640	27,012	55,000	55,000	55,000	0	0.00%	27,988	103.62%
Tuition - Summer School	25,000	11,985	10,000	10,000	7,700	(2,300)	(23.00%)	(4,285)	(35.75%)
Tuition - Driver Education	41,115	0	0	0	0	0	0.00%	0	0.00%
Interest on Investments	16,772	11,104	15,000	15,000	22,000	7,000	46.67%	10,896	98.13%
Rentals - Land	30,299	56,784	27,000	27,000	27,000	0	0.00%	(29,784)	(52.45%)
Donations and Contributions	14,434	0	7,000	7,000	7,500	500	7.14%	7,500	0.00%
Miscellaneous Revenue	62,556	34,000	50,000	25,000	71,250	46,250	185.00%	37,250	109.56%
Misc Rev - Coke Commission	(13,442)	5,087	0	10,000	5,000	(5,000)	(50.00%)	(87)	(1.71%)
Misc Rev - Coke Exclusivity	19,999	18,920	5,000	5,000	15,000	10,000	200.00%	(3,920)	(20.72%)
Insurance Claims		13,205							
Total Local Sources	11,339,599	11,736,684	11,532,607	11,814,000	11,918,205	104,205	0.88%	181,521	1.55%

Grandville Public Schools
Revenue Summary
General Fund

REVENUES	2015-2016	2016-2017	2017-2018	2017-2018	2017-2018	17-18 Final vs 17-18 Amended		17-18 Final vs 16-17 Actual	
	Actual	Actual	Proposed	Amended	Final	\$	%	\$	%
State Sources									
Prop A Obligation	16,662,288	16,404,198	16,300,000	16,250,000	16,230,000	(20,000)	(0.12%)	(174,198)	(1.06%)
Discretionary Payment	13,749,245	14,513,819	15,150,000	15,300,000	15,300,000	0	0.00%	786,181	5.42%
Data Collection	140,341	140,821	141,047	142,750	142,000	(750)	(0.53%)	1,179	0.84%
MPSERS Sec 147a(1) & (2)	394,601	390,570	390,600	581,050	580,400	(650)	(0.11%)	189,830	48.60%
MPSERS Sec 147c(1) & (2)	3,187,089	3,461,134	3,465,500	4,140,685	4,139,890	(795)	(0.02%)	678,756	19.61%
"Best Practices"/147e	(2,994)	0	0	0	17,000	17,000	0.00%	17,000	0.00%
HS Support Sec 22n	0	0	0	40,500	40,500	0	0.00%	40,500	0.00%
Technology 22i Grant/WIDA	43,886	0	0	0	9,941	9,941	0.00%	9,941	0.00%
Renaissance Zone	38,106	29,617	30,961	16,000	16,000	0	0.00%	(13,617)	(45.98%)
Prior Year FDN Allow Adj	(113,820)	0	0	0	0	0	0.00%	0	0.00%
Special Ed Headlee Oblig	1,608,225	1,427,523	1,445,432	1,445,000	1,450,000	5,000	0.35%	22,477	1.57%
Special Ed Rule Change	165,226	175,819	175,826	177,500	177,500	0	0.00%	1,681	0.96%
At-Risk	932,108	836,977	1,261,000	1,375,000	1,374,000	(1,000)	(0.07%)	537,023	64.16%
Robotoics Grant	2,300	16,600	7,500	18,000	18,000	0	0.00%	1,400	8.43%
Early Literacy (Sec 35a(6))	7,604	95,606	64,185	82,320	82,320	0	0.00%	(13,286)	(13.90%)
Dual Enrollment (Sec 64b)	0	2,640	0	0	0	0	0.00%	(2,640)	(100.00%)
TRIG from another LEA	40,360	74,625	74,625	0	0	0	0.00%	(74,625)	(100.00%)
Financial Analytic (Sec 102d)	8,095	7,376	0	6,560	6,400	(160)	(2.44%)	(976)	(13.23%)
Computer Adapt (Sec 104d)	30,289	17,488	0	18,260	18,000	(260)	(1.42%)	512	2.93%
Vocational Education	23,006	7,926	6,642	9,000	9,000	0	0.00%	1,074	13.55%
Total State Sources	36,915,955	37,602,739	38,513,318	39,602,625	39,610,951	8,326	0.02%	2,008,212	5.34%

Grandville Public Schools
Revenue Summary
General Fund

REVENUES	2015-2016	2016-2017	2017-2018	2017-2018	2017-2018	17-18 Final vs 17-18 Amended		17-18 Final vs 16-17 Actual	
	Actual	Actual	Proposed	Amended	Final	\$	%	\$	%
Federal Sources									
Title IA	386,752	512,704	483,353	616,526	576,790	(39,736)	(6.45%)	64,086	12.50%
Title IIA	155,520	107,817	180,046	239,886	239,886	0	0.00%	132,069	122.49%
Title III - ELL	17,345	14,319	28,356	31,122	22,622	(8,500)	(27.31%)	8,303	57.99%
Title III - Immigrant	5,167	9,468	0	7,232	7,232	0	0.00%	(2,236)	(23.62%)
Title IV	0	0	0	0	7,900	7,900	0.00%	0	0.00%
IDEA - Resource Room	1,211,943	1,119,429	1,132,484	1,172,941	1,172,941	0	0.00%	53,512	4.78%
IDEA - ECSE	44,104	38,383	39,187	48,232	48,232	0	0.00%	9,849	25.66%
McKinney Vento/Proj Aware	531	18,710	0	22,500	22,500	0	0.00%	3,790	20.26%
Medicaid through GRPS/KISD	5,220	7,437	0	0	0	0	0.00%	(7,437)	(100.00%)
Total Federal Sources	1,826,582	1,828,267	1,863,426	2,138,439	2,098,103	(40,336)	(1.89%)	269,836	14.76%

Grandville Public Schools
Revenue Summary
General Fund

REVENUES	2015-2016	2016-2017	2017-2018	2017-2018	2017-2018	17-18 Final vs 17-18 Amended		17-18 Final vs 16-17 Actual	
	Actual	Actual	Proposed	Amended	Final	\$	%	\$	%
Incoming Transfers									
Tuition-Special Ed AI Prg	410,207	306,832	400,000	400,000	350,000	(50,000)	(12.50%)	43,168	14.07%
Transfer - Transport/Other	2,699	695	600	1,500	1,500	0	0.00%	805	115.92%
Region III Trans	610,847	558,122	552,000	770,000	770,000	0	0.00%	211,878	37.96%
ISD - ACT 18	2,924,666	3,048,731	2,880,590	3,154,000	3,181,000	27,000	0.86%	132,269	4.34%
ISD Itinerant Funding	81,736	142,875	56,000	56,000	135,000	79,000	141.07%	(7,875)	(5.51%)
Educator Eval (Sec 95(a))	6,467	39,163	39,160	0	0	0	0.00%	(39,163)	(100.00%)
Early Childhood (GSRP)	21,120	21,560	28,000	28,000	21,120	(6,880)	(24.57%)	(440)	(2.04%)
KISD Enhancement Millage	0	0	1,181,600	1,185,000	1,185,000	0	0.00%	1,185,000	0.00%
Refund of Pr Year Expense	541,112	39,781	0	0	90,000	90,000	0.00%	50,219	126.24%
Transfer-FS Indirect Cost	107,000	109,000	100,000	100,000	100,000	0	0.00%	(9,000)	(8.26%)
Total Incoming Transfers	4,705,855	4,266,759	5,237,950	5,694,500	5,833,620	139,120	2.44%	1,566,861	36.72%
Other Transactions									
Sale of Fixed Assets Vehicles	39,668	10,837	9,500	9,500	4,800	(4,700)	(49.47%)	(6,037)	(55.71%)
Total Other Transactions	39,668	10,837	9,500	9,500	4,800	0	0.00%	(6,037)	(55.71%)
Total Revenue	54,827,658	55,445,286	57,156,801	59,259,064	59,465,679	211,315	0.36%	4,020,393	7.25%

Grandville Public Schools
Expense Function Summary
General Fund

Function	2015-2016 Actual	2016-2017 Actual	2017-2018 Proposed	2017-2018 Amended	2017-2018 Final	17-18 Final vs 17-18 Amended		17-18 Final vs 16-17 Actual	
						\$	%	\$	%
Instruction									
Basic	29,367,020	29,508,394	30,482,462	31,075,765	31,649,229	573,465	1.85%	2,140,835	7.26%
Added Needs	5,442,289	5,273,516	5,476,344	5,730,858	5,548,631	(182,227)	(3.18%)	275,116	5.22%
Instruction Serv	34,809,309	34,781,910	35,958,806	36,806,623	37,197,861	391,238	1.06%	2,415,951	6.95%
Support									
Pupil	4,000,522	3,767,439	4,145,200	4,177,208	3,886,899	(290,309)	(6.95%)	119,460	3.17%
Instruction	1,244,363	1,376,947	1,348,434	1,513,438	1,652,510	139,072	9.19%	275,563	20.01%
Gen Admin	461,441	457,529	508,612	516,233	518,515	2,282	0.44%	60,986	13.33%
Bldg Admin	3,150,413	3,105,193	3,117,659	3,340,254	3,281,786	(58,468)	(1.75%)	176,593	5.69%
Business	755,678	823,883	858,840	841,911	861,005	19,094	2.27%	37,122	4.51%
Oper & Maint	4,265,340	4,392,454	4,557,249	5,083,265	4,782,807	(300,458)	(5.91%)	390,353	8.89%
Transportation	2,692,313	2,880,664	2,817,185	2,787,720	2,998,057	210,337	7.55%	117,393	4.08%
Central	2,617,526	2,535,799	2,498,660	2,640,972	2,768,947	127,975	4.85%	233,147	9.19%
Support Services	19,187,596	19,339,906	19,851,839	20,901,001	20,750,525	(150,476)	(0.72%)	1,410,619	7.29%
Comm Serv	936,924	1,053,742	942,793	1,028,036	1,136,888	108,852	10.59%	83,146	7.89%
Outgoing Trf/Oth	0	0	32,953	34,248	7,500	(26,748)	(78.10%)	7,500	0.00%
Total Expense	54,933,828	55,175,558	56,786,391	58,769,907	59,092,774	322,867	0.55%	3,917,216	7.10%

**Grandville Public Schools
Expense Function Summary
General Fund**

Function	2015-2016 Actual	2016-2017 Actual	2017-2018 Proposed	2017-2018 Amended	2017-2018 Final	17-18 Final vs 17-18 Amended		17-18 Final vs 16-17 Actual	
						\$	%	\$	%
Basic									
111	15,608,926	15,686,590	16,431,853	16,158,480	16,318,303	159,823	0.99%	631,713	4.03%
112	4,491,701	4,627,494	4,644,258	4,979,439	5,150,583	171,145	3.44%	523,090	11.30%
113	9,078,937	8,996,884	9,204,485	9,753,096	9,974,090	220,994	2.27%	977,206	10.86%
118	160,804	167,472	173,447	174,503	185,885	11,382	6.52%	18,413	10.99%
119	26,652	29,955	28,419	10,247	20,368	10,121	98.77%	(9,587)	(32.00%)
Added Needs	-----	-----	-----	-----	-----	-----	-----	-----	-----
122	4,576,637	4,289,788	4,444,538	4,604,839	4,469,046	(135,793)	(2.95%)	179,258	4.18%
125	742,365	860,390	907,882	1,000,021	956,463	(43,558)	(4.36%)	96,072	11.17%
127	123,287	123,337	123,924	125,998	123,123	(2,875)	(2.28%)	(214)	(0.17%)
Support - Pupil	-----	-----	-----	-----	-----	-----	-----	-----	-----
211	58,085	59,012	62,381	61,512	62,928	1,416	2.30%	3,916	6.64%
212	875,380	918,984	964,994	917,243	957,752	40,509	4.42%	38,768	4.22%
213	423,456	441,201	406,156	367,490	422,943	55,453	15.09%	(18,257)	(4.14%)
214	390,190	361,737	376,953	375,801	391,258	15,457	4.11%	29,521	8.16%
215	979,384	848,090	1,019,458	1,047,556	919,386	(128,170)	(12.24%)	71,295	8.41%
216	686,263	523,653	553,745	565,385	444,269	(121,116)	(21.42%)	(79,384)	(15.16%)
218	66,307	181,747	179,579	219,638	186,441	(33,197)	(15.11%)	4,695	2.58%
219	521,456	433,014	581,934	622,583	501,921	(120,662)	(19.38%)	68,907	15.91%
Support - Inst	-----	-----	-----	-----	-----	-----	-----	-----	-----
221	402,077	430,408	379,712	632,568	770,540	137,972	21.81%	340,131	79.03%
222	375,064	396,620	388,115	324,006	371,665	47,659	14.71%	(24,956)	(6.29%)
226	420,106	499,732	528,107	523,812	464,466	(59,346)	(11.33%)	(35,266)	(7.06%)
227	41,990	45,157	47,319	27,765	40,540	12,775	46.01%	(4,617)	(10.23%)
229	5,127	5,029	5,181	5,287	5,300	13	0.25%	271	5.39%

**Grandville Public Schools
Expense Function Summary
General Fund**

Function	2015-2016	2016-2017	2017-2018	2017-2018	2017-2018	17-18 Final vs 17-18 Amended		17-18 Final vs 16-17 Actual	
	Actual	Actual	Proposed	Amended	Final	\$	%	\$	%
Support -Gen Adm									
231	111,412	84,398	128,974	130,936	128,858	(2,078)	(1.59%)	44,460	52.68%
232	350,029	373,130	379,638	385,297	389,657	4,360	1.13%	16,527	4.43%
Support -Bldg Adm									
241	3,138,275	3,097,793	3,111,436	3,324,704	3,266,236	(58,468)	(1.76%)	168,443	5.44%
249	12,138	7,400	6,223	15,550	15,550	0	0.00%	8,150	110.14%
Support - Business									
252	650,968	717,744	753,723	728,925	742,158	13,233	1.82%	24,413	3.40%
257	61,558	62,898	60,980	67,986	71,848	3,862	5.68%	8,949	14.23%
259	43,151	43,240	44,137	45,000	47,000	2,000	4.44%	3,760	8.70%
Support-Oper/Maint									
261	4,132,454	4,265,504	4,326,924	4,946,768	4,699,682	(247,086)	(4.99%)	434,178	10.18%
266	132,886	126,950	230,325	136,497	83,124	(53,373)	(39.10%)	(43,825)	(34.52%)
Support - Trans									
271	2,692,313	2,880,664	2,817,185	2,787,720	2,998,057	210,337	7.55%	117,393	4.08%
Support - Central									
282	109,951	93,518	96,726	98,700	99,200	500	0.51%	5,682	6.08%
283	404,975	419,605	419,186	429,745	436,884	7,139	1.66%	17,279	4.12%
284	550,032	465,386	563,867	732,165	707,988	(24,177)	(3.30%)	242,603	52.13%
285	170,855	162,867	170,079	200,358	167,588	(32,770)	(16.36%)	4,722	2.90%
293	1,381,713	1,394,424	1,248,802	1,180,004	1,357,285	177,282	15.02%	(37,139)	(2.66%)
Comm Services									
311	97,385	103,422	96,754	118,152	113,611	(4,541)	(3.84%)	10,189	9.85%
321	260,154	260,889	260,065	271,184	269,525	(1,659)	(0.61%)	8,636	3.31%
331	33,018	19,838	31,515	28,697	22,417	(6,280)	(21.88%)	2,579	13.00%
351	474,098	608,706	528,547	550,730	672,053	121,323	22.03%	63,347	10.41%
371	26,621	24,643	26,830	59,273	59,283	10	0.02%	34,640	140.57%

Grandville Public Schools
Expense Function Summary
General Fund

Function	2015-2016 Actual	2016-2017 Actual	2017-2018 Proposed	2017-2018 Amended	2017-2018 Final	17-18 Final vs 17-18 Amended		17-18 Final vs 16-17 Actual	
						\$	%	\$	%
391 Transfers/Other	45,647	36,245	(918)	0	0	0	0.00%	(36,245)	(100.00%)
452/492	0	0	32,953	33,625	7,500	(26,125)	(111.52%)	7,500	0.00%
621/625	0	(0)	0	623	0	(623)		(0)	
	54,933,828	55,175,558	56,786,391	58,769,907	59,092,774	322,867	0.55%	3,917,216	7.10%

**Grandville Public Schools
Expense Function Analysis
General Fund**

Function Category	2015-2016		2016-2017		2017-2018		2017-2018		2017-2018	
	Actual	%	Actual	%	Proposed	%	Amended	%	Final	%
Instruction- Basic Program	29,367,020	53.46%	29,508,394	53.48%	30,482,462	53.68%	31,075,765	52.88%	31,649,229	53.56%
Added Needs	5,442,289	9.91%	5,273,516	9.56%	5,476,344	9.64%	5,730,858	9.75%	5,548,631	9.39%
Instr Sup - Pupil Services	4,000,522	7.28%	3,767,439	6.83%	4,145,200	7.30%	4,177,208	7.11%	3,886,899	6.58%
Instruc Staff	1,244,363	2.27%	1,376,947	2.50%	1,348,434	2.37%	1,513,438	2.58%	1,652,510	2.80%
School Admin	3,150,413	5.73%	3,105,193	5.63%	3,117,659	5.49%	3,340,254	5.68%	3,281,786	5.55%
Non-Instr - General Admin	461,441	0.84%	457,529	0.83%	508,612	0.90%	516,233	0.88%	518,515	0.88%
Business	755,678	1.38%	823,883	1.49%	858,840	1.51%	841,911	1.43%	861,005	1.46%
Oper & Maint	4,265,340	7.76%	4,392,454	7.96%	4,557,249	8.03%	5,083,265	8.65%	4,782,807	8.09%
Transportation	2,692,313	4.90%	2,880,664	5.22%	2,817,185	4.96%	2,787,720	4.74%	2,998,057	5.07%
Central	2,617,526	4.76%	2,535,799	4.60%	2,498,660	4.40%	2,640,972	4.49%	2,768,947	4.69%
Community Services	936,924	1.71%	1,053,742	1.91%	942,793	1.66%	1,028,036	1.75%	1,136,888	1.92%
Outgoing Trfs/Other	0	0.00%	0	0.00%	32,952	0.06%	34,247	0.06%	7,499	0.01%
Total Expenditures	54,933,828	100.00%	55,175,558	100.00%	56,786,391	100.00%	58,769,907	100.00%	59,092,774	100.00%
Instruction & Instr Support	43,204,607	78.65%	43,031,488	77.99%	44,570,099	78.49%	45,837,523	77.99%	46,019,056	77.88%
Non-Instructional	10,792,298	19.65%	11,090,328	20.10%	11,240,546	19.79%	11,870,101	20.20%	11,929,330	20.19%
Community Services	936,924	1.71%	1,053,742	1.91%	942,793	1.66%	1,028,036	1.75%	1,136,888	1.92%
Outgoing Trfs/Other	0	0.00%	0	0.00%	32,952	0.06%	34,247	0.06%	7,499	0.01%
Total Expenditures	54,933,828	100.00%	55,175,558	100.00%	56,786,391	100.00%	58,769,907	100.00%	59,092,774	100.00%

Grandville Public Schools Expense Object Analysis General Fund

Object of Expenditure	2015-2016 Actual	%	2016-2017 Actual	%	2017-2018 Proposed	%	2017-2018 Amended	%	2017-2018 Final	%
Salaries										
Administration	2,249,813	4.10%	2,314,198	4.19%	2,393,542	4.21%	2,333,957	3.97%	2,377,197	4.02%
Teachers	20,616,209	37.53%	20,680,709	37.48%	21,269,967	37.46%	21,603,433	36.76%	21,839,368	36.96%
Maintenance/Custodial	766,058	1.39%	735,286	1.33%	821,789	1.45%	697,752	1.19%	689,248	1.17%
Secretary/Parapro/Other	<u>4,043,580</u>	<u>7.36%</u>	<u>4,197,384</u>	<u>7.61%</u>	<u>4,161,334</u>	<u>7.33%</u>	<u>4,305,719</u>	<u>7.33%</u>	<u>4,419,319</u>	<u>7.48%</u>
	27,675,659	50.38%	27,927,577	50.62%	28,646,632	50.45%	28,940,861	49.24%	29,325,132	49.63%
Employee Insurance	4,454,535	8.11%	4,541,092	8.23%	4,643,461	8.18%	4,712,960	8.02%	4,778,920	8.09%
Retirement Incentives	15,660	0.03%	0	0.00%	28,780	0.05%	28,958	0.05%	27,996	0.05%
State Retirement	10,253,158	18.66%	10,427,120	18.90%	10,366,003	18.25%	11,128,461	18.94%	11,577,591	19.59%
Employer FICA	1,925,191	3.50%	1,926,864	3.49%	2,006,675	3.53%	2,075,695	3.53%	2,173,498	3.68%
Other Employee Benefits	<u>606,903</u>	<u>1.10%</u>	<u>619,914</u>	<u>1.12%</u>	<u>730,970</u>	<u>1.29%</u>	<u>728,334</u>	<u>1.24%</u>	<u>0</u>	<u>0.00%</u>
	17,255,447	31.41%	17,514,990	31.74%	17,775,888	31.30%	18,674,407	31.78%	18,558,006	31.40%
Purchased Services	3,648,496	6.64%	3,820,020	6.92%	3,876,781	6.83%	4,462,782	7.59%	4,601,131	7.79%
Supplies & Materials (includes Utilities)	2,390,896	4.35%	2,543,280	4.61%	2,657,487	4.68%	2,663,395	4.53%	2,929,291	4.96%
Capital Outlay	149,074	0.27%	85,634	0.16%	196,273	0.35%	283,604	0.48%	247,224	0.42%
Other										
Itinerant Staff	2,006,654	3.65%	1,609,820	2.92%	1,904,034	3.35%	1,853,440	3.15%	1,655,210	2.80%
Sp Ed Tuition Billings	758,078	1.38%	592,984	1.07%	738,373	1.30%	738,373	1.26%	492,000	0.83%
Sp Ed Transportation	843,678	1.54%	923,074	1.67%	835,000	1.47%	940,000	1.60%	1,100,000	1.86%
Other	<u>205,847</u>	<u>0.37%</u>	<u>158,179</u>	<u>0.29%</u>	<u>155,922</u>	<u>0.27%</u>	<u>213,045</u>	<u>0.36%</u>	<u>184,781</u>	<u>0.31%</u>
	3,814,257	6.94%	3,284,057	5.95%	3,633,329	6.40%	3,744,858	6.37%	3,431,990	5.81%
Total	54,933,828	100.00%	55,175,558	100.00%	56,786,391	100.00%	58,769,907	100.00%	59,092,774	100.00%

Purchased Services - Legal/Audit Fees, Conferences/Travel, Postage, Printing, Property/Liability Ins, Phone Service, Substitute Teachers, Software License, Water/Sewer and Trash Services, Equipment/Vehicle Repairs, Daycare Workers

Grandville Public Schools General Appropriations Act

Food Service Fund 2017-2018 Final Budget June 18, 2018

RESOLVED, that this resolution shall be the Food Service Fund appropriation of the Grandville Public Schools for the fiscal year ending June 30, 2018, a resolution to make appropriations, to provide for the expenditure of the appropriations, and to provide for the disposition of all income received by the Grandville Public Schools.

BE IT FURTHER RESOLVED, that the total revenue and unappropriated fund balance estimated to be available for appropriations in the Food Service Fund of the Grandville Public Schools for the fiscal year ending June 30, 2018 is:

Revenue:	
Local Sources	
Sales	\$891,500
Fees and Other	\$10
State Sources	\$80,500
Federal Sources	\$955,000
Total Revenue	\$1,927,010
Fund Balance, July 1	56,302
Total Available Funds	\$1,983,312

BE IT FURTHER RESOLVED, that \$1,920,425 of the total available to appropriate in the Food Service Fund is hereby appropriated in the amounts and for the purposes set forth below:

Expenditures:	
Salaries	\$543,700
Employee Benefits	\$256,875
Purchased Services	\$26,450
Supplies and Materials	\$941,800
Capital Outlay	\$12,600
Other	\$37,000
Outgoing Transfer to General Fund	\$102,000
Total Appropriated	\$1,920,425

FURTHER RESOLVED, that no Board of Education member or employee of the school district shall expend any funds 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; and

BE IT FURTHER RESOLVED, that the Superintendent and Chief Financial Officer are charged with the general supervision of the execution of the budget adopted by the Board.

This appropriation resolution is effective July 1, 2017.

Grandville Public Schools
Statement of Revenues, Expenses and Fund Balance

Food Service Fund
Final Budget
2017-2018 Fiscal Year

	2015-2016 Actual	2016-2017 Actual	2017-2018 Proposed	2017-2018 Final
Revenues				
Local Sources				
Sales	\$824,013	\$935,990	\$921,000	\$891,500
Fees and Other	6	14	10	10
State Sources	70,630	81,238	77,000	80,500
Federal Sources	925,916	955,135	900,000	955,000
Total Revenues	\$1,820,565	\$1,972,376	\$1,898,010	\$1,927,010
Expenditures				
Salaries	\$502,109	\$548,250	\$543,850	\$543,700
Employee Benefits	285,858	283,661	287,675	256,875
Purchased Services	20,195	25,890	23,950	26,450
Supplies and Materials	878,080	940,526	866,800	941,800
Capital Outlay	86,183	20,017	37,600	12,600
Other	33,632	35,811	34,000	37,000
Out Tran to Gen Fund	107,000	109,000	111,000	102,000
Total Expenditures	\$1,913,057	\$1,963,155	\$1,904,875	\$1,920,425
Excess (Deficiency) of Revenues (Expenditures)	(92,492)	9,222	(6,865)	6,585
Fund Balance, July 1	139,572	47,080	65,505	56,302
Fund Balance, June 30	\$47,080	\$56,302	\$58,640	\$62,887

Grandville Public Schools General Appropriations Act

Capital Projects Fund - Sinking Fund 2017-2018 Final Budget June 18, 2018

RESOLVED, that this resolution shall be the Capital Projects Fund appropriation of the Grandville Public Schools for the fiscal year ending June 30, 2018, a resolution to make appropriations, to provide for the expenditure of the appropriations, and to provide for the disposition of all income received by the Grandville Public Schools.

BE IT FURTHER RESOLVED, that the total revenue and unappropriated fund balance estimated to be available for appropriations in the Capital Project Fund of the Grandville Public Schools for the fiscal year ending June 30, 2018 is:

Revenue:	
Local Sources	
Property Tax	\$2,128,000
Interest on Investments/Delinquent Taxes	<u>2,500</u>
Total Revenue	\$2,130,500
Fund Balance, July 1	574,956
Total Available Funds	<u>\$2,705,456</u>

BE IT FURTHER RESOLVED, that \$2,493,588 of the total available to appropriate in the Capital Projects Fund is hereby appropriated in the amounts and for the purposes set forth below:

Expenditures:	
Capital Outlay	<u>2,493,588</u>
Total Appropriated	<u>\$2,493,588</u>

FURTHER RESOLVED, that no Board of Education member or employee of the school district shall expend any funds 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; and

BE IT FURTHER RESOLVED, that the Superintendent and Chief Financial Officer are charged with the general supervision of the execution of the budget adopted by the Board.

BE IT FURTHER RESOLVED, that the Board of Education will levy 1.4000 mills of taxes on all homestead and non-homestead property within the district for the purpose of meeting the Sinking Fund obligations of the district.

This appropriation resolution is effective July 1, 2017.

Grandville Public Schools
Statement of Revenues, Expenses and Fund Balance

Capital Projects Fund - Sinking Fund
Final Budget
2017-2018 Fiscal Year

	2015-2016 Actual	2016-2017 Actual	2017-2018 Proposed	2017-2018 Final
Revenues				
Local Sources				
Property Taxes	\$2,034,665	\$2,092,211	\$2,052,696	\$2,128,000
Interest Invest/Delinq Tax	13	4,101	4,000	2,500
Total Revenues	\$2,034,678	\$2,096,312	\$2,056,696	\$2,130,500
Expenditures				
Capital Outlay	1,827,082	2,011,955	2,850,000	2,493,588
Total Expenditures	\$1,827,082	\$2,011,955	\$2,850,000	\$2,493,588
Excess (Deficiency) of Revenues (Expenditures)	207,596	84,357	(793,304)	(363,088)
Fund Balance, July 1	283,003	490,599	363,634	574,956
Fund Balance, June 30	\$490,599	\$574,956	(\$429,670)	\$211,868

Grandville Public Schools
Major Capital Projects

Capital Projects Fund - Sinking Fund
Final Budget
2017-2018 Fiscal Year

Funding Source	Final Budget
Sinking Fund	
Bus Canopy	721,877
Roofing Projects	316,997
Paving Projects	95,685
Grand View Heating System	1,234,227
Miscellaneous / Emergency	<u>124,802</u>
	2,493,588

Grandville Public Schools
General Appropriations Act

Capital Projects Fund - 2013/2015 Bond
2017-2018 Final Budget
June 18, 2018

RESOLVED, that this resolution shall be the Capital Projects Fund appropriation of the Grandville Public Schools for the fiscal year ending June 30, 2018, a resolution to make appropriations, to provide for the expenditure of the appropriations, and to provide for the disposition of all income received by the Grandville Public Schools.

BE IT FURTHER RESOLVED, that the total revenue and unappropriated fund balance estimated to be available for appropriations in the Capital Projects Fund of the Grandville Public Schools for the fiscal year ending June 30, 2018 is:

Revenue:	
Local Sources	
Interest Earnings	\$25,000
Total Revenue	<u>\$25,000</u>
Fund Balance, July 1	2,147,815
Total Available Funds	<u>\$2,172,815</u>

BE IT FURTHER RESOLVED, that \$1,745,304 of the total available to appropriate in the Capital Projects Fund is hereby appropriated in the amounts and for the purposes set forth below:

Expenditures:	
Technology	\$1,415,000
Buses	330,304
Total Appropriated	<u>\$1,745,304</u>

FURTHER RESOLVED, that no Board of Education member or employee of the school district shall expend any funds 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; and

BE IT FURTHER RESOLVED, that the Superintendent and Chief Financial Officer are charged with the general supervision of the execution of the budget adopted by the Board.

This appropriation resolution is effective July 1, 2017.

Grandville Public Schools
Statement of Revenues, Expenses and Fund Balance

Capital Projects Fund - 2013/2015 Bond
2017-2018 Fiscal Year

	2013-14 Actual	2014-15 Actual	2015-16 Actual	2016-17 Actual	2017-18 Final	2018-19 Estimated	2019-2020 Estimated	2020-21 Estimated	2021-22 Estimated	2022-23 Estimated	Total
Revenues											
Bond Sales	\$ 13,025,000	\$ 56,494,221				\$ 5,685,779					\$ 75,205,000
Fees	\$ (999,338)					\$ (373,195)					\$ (1,372,533)
Other Costs	\$ 5,077										\$ 5,077
Interest Earnings (2013)	\$ 19,592	\$ -									\$ 19,592
Interest Earnings (2015)		\$ (56,439)	\$ 158,708	\$ 76,827	\$ 25,000						\$ 204,096
Interest Earnings (2019)						\$ 7,945	\$ 5,812	\$ 306			\$ 14,063
Net Revenues	\$ 12,050,331	\$ 56,437,782	\$ 158,708	\$ 76,827	\$ 25,000	\$ 5,320,529	\$ 5,812	\$ 306	\$ -	\$ -	\$ 74,075,295
Expenditures											
Other Costs (Issuance)	\$ 191,056	\$ 478,579				\$ 84,932					\$ 754,567
Technology	\$ 3,088,767	\$ 383,144	\$ 1,650,743	\$ 1,302,148	\$ 1,415,000	\$ 1,080,000	\$ 1,093,000	\$ 927,434	\$ 450,000	\$ 525,000	\$ 11,915,235
Buses	\$ 341,788	\$ 255,939	\$ 346,601	\$ 331,760	\$ 330,304	\$ 343,790	\$ 343,790	\$ 343,790	\$ 343,790	\$ 218,448	\$ 3,200,000
Construction	\$ 2,181,734	\$ 15,731,640	\$ 24,037,027	\$ 16,254,909							\$ 58,205,310
Total Expenditures	\$ 5,803,344	\$ 16,849,301	\$ 26,034,371	\$ 17,888,817	\$ 1,745,304	\$ 1,508,722	\$ 1,436,790	\$ 1,271,224	\$ 793,790	\$ 743,448	\$ 74,075,111
Excess (Deficiency) of Revenues (Expenditures)	\$ 6,246,987	\$ 39,588,481	\$ (25,875,663)	\$ (17,811,990)	\$ (1,720,304)	\$ 3,811,807	\$ (1,430,978)	\$ (1,270,918)	\$ (793,790)	\$ (743,448)	\$ 184
Fund Balance, July 1	\$ -	\$ 6,246,987	\$ 45,835,468	\$ 19,959,805	\$ 2,147,815	\$ 427,511	\$ 4,239,318	\$ 2,808,340	\$ 1,537,422	\$ 743,632	
Fund Balance, June 30	\$ 6,246,987	\$ 45,835,468	\$ 19,959,805	\$ 2,147,815	\$ 427,511	\$ 4,239,318	\$ 2,808,340	\$ 1,537,422	\$ 743,632	\$ 184	

Glossary of Budget Terms

Instruction (100) - 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 paraprofessionals, 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.

Basic Program (100) - 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-School, Elementary, Middle School, and High School, which are defined below.

Elementary (111) - 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.

Middle School (112) - 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.

High School (113)- 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.

Pre-Kindergarten (118) – Learning Experiences designed for ages preceding kindergarten.

Summer School (119) – Any basic program activity offered in summer.

Added Needs (120) - Instructional classroom activities designed for pupils added needs that are defined below. Include both regular and summer programs.

Special Education (122) - Instructional activities designed primarily to deal with pupils having impairments requiring special accommodations. 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.

Compensatory Education (125) - 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.

Career and Technical Education (127) - 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 student for competencies required in a recognized occupation coded in accordance with recognized and approved Classification of Instructional Programs (CIP) codes.

Supporting Services (200) - 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.

Support Services Pupil (210) - Consist of those activities which are designed to assess and improve the well being of pupils and to supplement the teaching process.

Truancy/Absenteeism Services (211) - Consist of those activities which have as their purpose the improvement of the pupil attendance.

Guidance Services (212) - 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.

Health Services (213) - 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.

Psychological Services (214) - 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.

Speech Pathology and Audiology Services (215) - Consists of those activities which have as their purpose the identification, assessment, and treatment of children with impairments in speech, hearing and language.

Social Work Services (216) - Consists of those activities which have as their purpose the performance of school social work activities dealing with the problems of pupils which involve the home, school, and community.

Visual Aid Services (217) - Consists of those activities that have as their purpose the identification, assessment, and treatment of children with sight impairments.

Teacher Consultant (218) - Consists of those activities for special education programs and services. See MDE Administrative Rule R340.1749.

Other Pupil Support Services (219) – This function is assigned to expenditures involving monitoring activities, such as, lunchroom monitors, hall monitors, playground monitors and crossing guards.

Support Services - Instructional Staff (220) - Consist of activities associated with assisting the instructional staff with the content and process of providing learning experiences for pupils.

Improvement of Instruction (221) - Consist of those activities which 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.

Educational Media Services (222) - 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.

Supervision and Direction of Instructional Staff (226) - Directing and managing improvement of instructional services. Includes the activities of program coordination and compliance monitoring.

Academic Student Assessment (227) – Services rendered for the academic assessment of pupils.

Other Instructional Staff Services (229) – Consist of activities other than those defined above to assist instructional staff.

Support Services - General Administration (230) - 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.

Board of Education (231) - 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.

Executive Administration (232) - Those activities associated with district wide general or executive responsibilities, including the development and execution of school district policies through staff at all levels.

Support Services - School Administration (240) - Consists of those activities concerned with overall administrative responsibility for a single school.

Office of the Principal (241) - 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.

Other School Administration (249) – Other activities of school administration not defined above such as graduation.

Support Services Business (250) - Activities concerned with purchasing, paying, transporting, exchanging and maintaining goods and services for the school district.

Fiscal Services (252) - Activities concerned with the fiscal operations of the school system. This service includes budgeting, receiving and disbursing, financial accounting, payroll, purchasing, inventory control, and internal auditing.

Internal Services (257) - Activities concerned with the storing and distributing supplies, furniture, and equipment. Also include district wide duplicating/printing services and central mail services.

Other Business Services (259) - This function is assigned to those kinds of transactions that should not be identified to any of the business activities defined above. Examples are short term interest on notes, judgments, taxes abated and written off.

Operations and Maintenance (260)

Operating Buildings Services (261) - 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 property and liability insurance, janitorial and ground maintenance costs.

Security Services (266) – Activities concerned with maintaining order and safety in school buildings, on the grounds, and in the vicinity of schools at all times. Include traffic control, building alarm systems and security guards.

Pupil Transportation Services (271) - 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.

Support Services - Central (280) - Activities other than general administration which support each of the other instructional and supporting service programs.

Communication Services (282) – 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.

Staff/Personnel Services (283) - 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.

Non-Instructional Technology Services (284) - 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.

Pupil Accounting (285) – Consists of those activities concerned with acquiring, maintaining, and auditing records of pupil attendance, and reporting information to various oversight agencies.

Athletics Activities (293) – Consists of those activities concerned with financing the interscholastic athletic programs that are under the supervision of the school.

Community Services (300) - Community Services consists 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.

Community Services Direction (311) - Activities concerned with directing and managing community services activities.

Community Recreation (321) - 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.

Community Activities (331) – Consist of those activities concerned with providing services to civic affair organizations.

Custody and Care of Children (351) - 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.

Non-Public School Pupils (371) – Services to pupils attending a school established by an agency other than the state or federal government which is usually supported primarily by other than public funds.

Other Community Services (391) – Services provided the community that cannot be classified under the preceding areas of responsibility.

Facilities Acquisition – Site Improvement Services (452) – Activities concerned with improving sites, and with maintaining existing site improvements.

Prior Period Adjustments (492) – Adjustments to Prior Period Accounts.