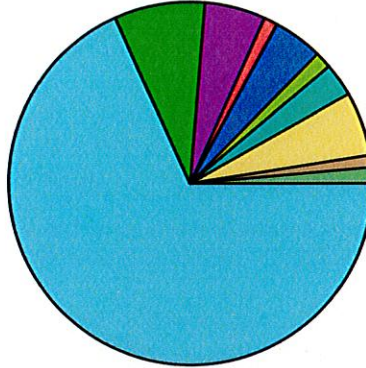


Budget Transparency Report: Operating Expenditures

School District: Berkley School District (63050)

Fiscal Year: 2022-2023

Fund: General Fund (11)



Operating Expenditures		
Instructional Expenditures (1xx,293)	\$52,701,209	68.26 %
Pupil Support Services (21x)	\$6,241,482	8.08 %
Instructional Staff Support Services (22x)	\$4,181,555	5.42 %
General Administration (23x)	\$949,972	1.23 %
School Administration (24x)	\$3,383,814	4.38 %
Business Services (25x)	\$1,155,338	1.50 %
Operations and Maintenance (26x)	\$4,396,134	5.69 %
Transportation (27x)	\$834,360	1.08 %
Central & Other Support Services (28x, 291,292,295,296,298,299)	\$2,269,978	2.94 %
Total Current Operating Expenditures	\$76,113,842	98.59 %

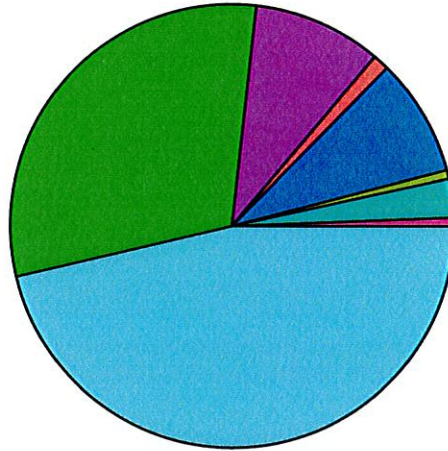
Remaining Expenditures		
Community Services (3xx)	\$76,144	0.10 %
Facilities Acquisitions (45x), Debt Service (51x) and Capital Outlay	\$923,988	1.20 %
Subgrantee/Flow-Through Distributions (41x-44x)	\$0	0.00 %
Other Transactions (49x)	\$0	0.00 %
Fund Modification (6xx)	\$90,000	0.12 %
Total General Fund Expenditures	\$77,203,974	100.00 %

Budget Transparency Report: Personnel Expenditures

School District: Berkley School District (63050)

Fiscal Year: 2022-2023

Fund: General Fund (11)



■ Salary ■ Cap Out ■ Other Per Exp ■ Remaining EX
■ FRUW ■ Emp Benfit ■ Sup Mat ■ Subgrant/FlowThru
■ PS

Personnel Expenditures		
Salary (1xxx)	\$35,757,564	46.32 %
Employee Insurance Benefits (21xx)	\$6,608,047	8.56 %
FICA/Retirement/Unemployment/WC (28xx)	\$23,517,529	30.46 %
Other Personnel Expenditures (22x - 24xx, 29xx)	\$488,958	0.63 %
Total Personnel Expenditures	\$66,372,098	85.97 %

Remaining Expenditures		
Professional and Technical Purchased Services (31xx)	\$3,696,398	4.79 %
Client/Pupil Transportation Purchased Services (33xx)	\$793,440	1.03 %
Other Purchased Services (32xx, 34xx - 4xxx)	\$1,682,467	2.18 %
Supplies and Materials (5xxx)	\$2,170,631	2.81 %
Capital Outlay (6xxx)	\$923,988	1.20 %
Other Expenditures (7xxx)	\$391,618	0.51 %
Payments to Other Public School Districts(82xx)	\$1,083,337	1.40 %
Fund Modifications (81xx)	\$90,000	0.12 %
Subgrantee/Flow-Through Distributions(83xx,85xx)	\$0	0.00 %
Other Transactions (89xx)	\$0	0.00 %
Total General Fund Expenditures	\$77,203,977	100.00 %

* For charting purposes, Purchased Services is defined as object codes 3xxx-4xxx and 82xx.

** For charting purposes, Remaining Expenditures is defined as object codes 7xxx, 81xx and 89xx.

Report based on district's 2023 Financial Information Database (FID) submission.

Caution should be used when using these financial data. Sound conclusions can only be drawn when the data elements are used in proper context. As one example; many districts outsource some or all educational functions to other entities. As a result, the district may not incur direct employee salary and benefits for certain functions. The costs instead will appear in the purchased service category. While a district that hires its entire staff as district employees will include all the associated costs under a combination of salary and benefit counts.

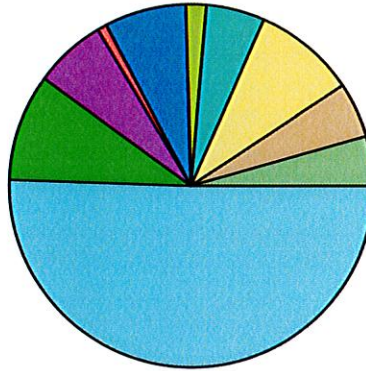
The personnel expenditure costs reported to the charts above are based on object codes as submitted to the Financial Information Database (FID). Districts are required by law (MCL 380.1281) to follow a common chart of accounts published as the Michigan Public School Accounting Manual when reporting financial data. Definitions for each of the object codes listed in the charts above may be found in the Manual available at: http://www.michigan.gov/documents/appendix_33974_7.pdf.

Budget Transparency Report: Operating Expenditures

School District: Grand Rapids Public Schools (41010)

Fiscal Year: 2022-2023

Fund: General Fund (11)



Operating Expenditures		
Instructional Expenditures (1xx,293)	\$129,596,189	50.51 %
Pupil Support Services (21x)	\$24,411,103	9.51 %
Instructional Staff Support Services (22x)	\$16,479,230	6.42 %
General Administration (23x)	\$2,179,679	0.85 %
School Administration (24x)	\$18,665,581	7.28 %
Business Services (25x)	\$4,641,870	1.81 %
Operations and Maintenance (26x)	\$23,354,745	9.10 %
Transportation (27x)	\$12,611,125	4.92 %
Central & Other Support Services (28x, 291,292,295,296,298,299)	\$13,285,070	5.18 %
Total Current Operating Expenditures	\$245,224,592	95.58 %

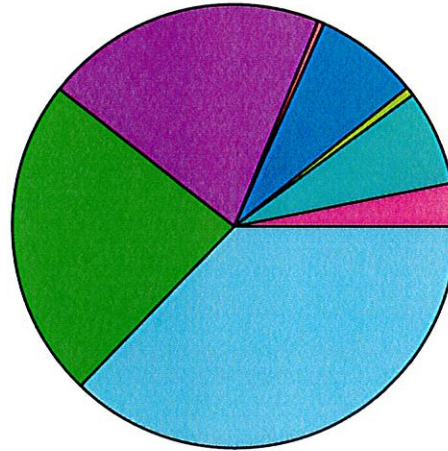
Remaining Expenditures		
Community Services (3xx)	\$2,465,135	0.96 %
Facilities Acquisitions (45x), Debt Service (51x) and Capital Outlay	\$1,253,870	0.49 %
Subgrantee/Flow-Through Distributions (41x-44x)	\$0	0.00 %
Other Transactions (49x)	\$0	0.00 %
Fund Modification (6xx)	\$7,626,841	2.97 %
Total General Fund Expenditures	\$256,570,438	100.00 %

Budget Transparency Report: Personnel Expenditures

School District: Grand Rapids Public Schools (41010)

Fiscal Year: 2022-2023

Fund: General Fund (11)



■ Salary ■ Cap Out ■ Other Per Exp ■ Remaining EX
■ FRUW ■ Emp Benefit ■ Sup Mat ■ Subgrant/FlowThru
■ PS

Personnel Expenditures		
Salary (1xxx)	\$95,450,908	37.20 %
Employee Insurance Benefits (21xx)	\$19,575,921	7.63 %
FICA/Retirement/Unemployment/WC (28xx)	\$59,992,393	23.38 %
Other Personnel Expenditures (22x - 24xx, 29xx)	\$1,661,171	0.65 %
Total Personnel Expenditures	\$176,680,393	68.86 %

Remaining Expenditures		
Professional and Technical Purchased Services (31xx)	\$16,248,949	6.33 %
Client/Pupil Transportation Purchased Services (33xx)	\$5,635,587	2.20 %
Other Purchased Services (32xx, 34xx - 4xxx)	\$12,563,038	4.90 %
Supplies and Materials (5xxx)	\$17,823,708	6.95 %
Capital Outlay (6xxx)	\$1,177,899	0.46 %
Other Expenditures (7xxx)	\$456,376	0.18 %
Payments to Other Public School Districts(82xx)	\$18,357,646	7.16 %
Fund Modifications (81xx)	\$7,626,841	2.97 %
Subgrantee/Flow-Through Distributions(83xx,85xx)	\$0	0.00 %
Other Transactions (89xx)	\$0	0.00 %
Total General Fund Expenditures	\$256,570,437	100.00 %

* For charting purposes, Purchased Services is defined as object codes 3xxx-4xxx and 82xx.

** For charting purposes, Remaining Expenditures is defined as object codes 7xxx, 81xx and 89xx.

Report based on district's 2023 Financial Information Database (FID) submission.

Caution should be used when using these financial data. Sound conclusions can only be drawn when the data elements are used in proper context. As one example; many districts outsource some or all educational functions to other entities. As a result, the district may not incur direct employee salary and benefits for certain functions. The costs instead will appear in the purchased service category. While a district that hires its entire staff as district employees will include all the associated costs under a combination of salary and benefit counts.

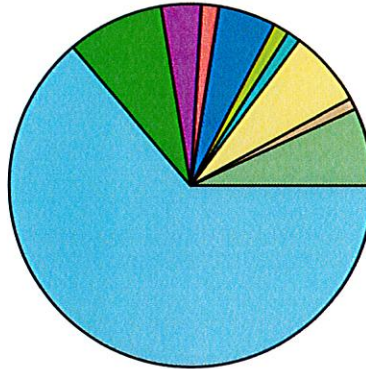
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Budget Transparency Report: Operating Expenditures

School District: Lakeview Public Schools (Macomb) (50130)

Fiscal Year: 2022-2023

Fund: General Fund (11)



Operating Expenditures		
Instructional Expenditures (1xx,293)	\$38,254,441	63.78 %
Pupil Support Services (21x)	\$5,181,951	8.64 %
Instructional Staff Support Services (22x)	\$2,117,835	3.53 %
General Administration (23x)	\$945,210	1.58 %
School Administration (24x)	\$3,061,872	5.10 %
Business Services (25x)	\$847,027	1.41 %
Operations and Maintenance (26x)	\$4,084,228	6.81 %
Transportation (27x)	\$617,537	1.03 %
Central & Other Support Services (28x, 291,292,295,296,298,299)	\$715,292	1.19 %
Total Current Operating Expenditures	\$55,825,393	93.07 %

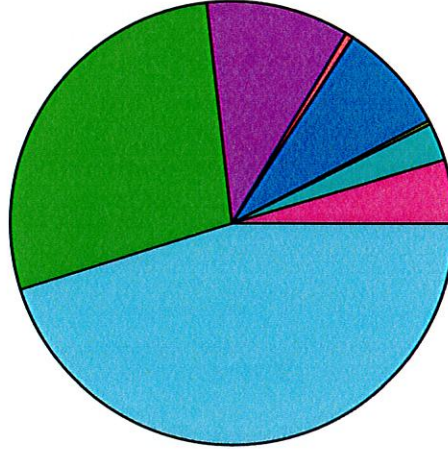
Remaining Expenditures		
Community Services (3xx)	\$1,348,125	2.25 %
Facilities Acquisitions (45x), Debt Service (51x) and Capital Outlay	\$805,742	1.34 %
Subgrantee/Flow-Through Distributions (41x-44x)	\$0	0.00 %
Other Transactions (49x)	\$0	0.00 %
Fund Modification (6xx)	\$2,000,000	3.33 %
Total General Fund Expenditures	\$59,979,260	100.00 %

Budget Transparency Report: Personnel Expenditures

School District: Lakeview Public Schools (Macomb) (50130)

Fiscal Year: 2022-2023

Fund: General Fund (11)



Salary Cap Out Other Per Exp Remaining EX
FRUW Emp Benefit Sup Mat Subgrant/FlowThru
PS

Personnel Expenditures		
Salary (1xxx)	\$27,062,946	45.12 %
Employee Insurance Benefits (21xx)	\$4,888,708	8.15 %
FICA/Retirement/Unemployment/WC (28xx)	\$16,840,197	28.08 %
Other Personnel Expenditures (22x - 24xx, 29xx)	\$171,134	0.29 %
Total Personnel Expenditures	\$48,962,985	81.63 %

Remaining Expenditures		
Professional and Technical Purchased Services (31xx)	\$942,624	1.57 %
Client/Pupil Transportation Purchased Services (33xx)	\$614,968	1.03 %
Other Purchased Services (32xx, 34xx - 4xxx)	\$4,536,675	7.56 %
Supplies and Materials (5xxx)	\$1,653,888	2.76 %
Capital Outlay (6xxx)	\$343,164	0.57 %
Other Expenditures (7xxx)	\$786,695	1.31 %
Payments to Other Public School Districts (82xx)	\$138,261	0.23 %
Fund Modifications (81xx)	\$2,000,000	3.33 %
Subgrantee/Flow-Through Distributions (83xx, 85xx)	\$0	0.00 %
Other Transactions (89xx)	\$0	0.00 %
Total General Fund Expenditures	\$59,979,260	100.00 %

* For charting purposes, Purchased Services is defined as object codes 3xxx-4xxx and 82xx.

** For charting purposes, Remaining Expenditures is defined as object codes 7xxx, 81xx and 89xx.

Report based on district's 2023 Financial Information Database (FID) submission.

Caution should be used when using these financial data. Sound conclusions can only be drawn when the data elements are used in proper context. As one example; many districts outsource some or all educational functions to other entities. As a result, the district may not incur direct employee salary and benefits for certain functions. The costs instead will appear in the purchased service category. While a district that hires its entire staff as district employees will include all the associated costs under a combination of salary and benefit accounts.

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