



**Manitowoc Public School District  
2021-22 Adopted Budget**

October 2021

**Relationships ~ Compassion ~ Integrity ~ Collaboration ~ Dedication ~ Inspiration**

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**OF THE**  
**MANITOWOC PUBLIC SCHOOL DISTRICT**  
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October 26, 2021

Dear Citizens:

I am proud to present to you the 2021-22 budget document for the Manitowoc Public School District (MPSD). Putting together a budget of this size is a complex task and huge undertaking. The District is a low revenue district, as identified by the State of Wisconsin. As a consequence, the District has been left with the task of reducing expenditures the past years to meet the revenue limit. It is essential that we prioritize all available resources to positively impact student achievement.

In April of 2021, the voters of the Manitowoc Public School District approved a referendum that will allow the district to exceed the revenue limit for a total of \$4,300,000 for the fiscal years of 2021 through 2023. This will allow the District to maintain current programs and services, and assist with overall operating expenses. This current fiscal year is the last fiscal year the referendum will apply.

With the referendum, the revenue limit is \$58,081,281, and state equalization aid is projected to be \$36,940,581 for the 2021-22 year. General Fund budgeted expenditures are \$70,545,238. The MPSD continues to be a low spending district according to the Wisconsin Information System for Education (WISEdash).

The District's proposed budget calls for a projected total property tax levy of \$21,140,700 with a tax rate of \$7.42; a decrease from the \$7.81 tax rate of 200-21. The trend of a declining levy and mill rate continues to a new historic low with this budget. The MPSD will still be the lowest in Manitowoc County and one of the lowest in the state.

Additional Budget Highlights Include:

- 1.23% School Board approved in staff salaries/wages
- Federal ESSER Funding to Support Public and Private/Parochial Schools to mitigate the effects of COVID-19.
- Overall use of fund balance is down due to the conservative approach to spending.
- Savings in reduced Open Enrollment Expense to MPSD for the 2021-22 school year.
- Expanded virtual learning options through the McKinley Academy.
- Continuation of free meals for all students.

This document identifies specific financial details which we want to share with the public. Your support of the Manitowoc Public School District enables us to provide high quality, comprehensive education for all students. I want to thank you for your continued support of the MPSD.



Sincerely,

A handwritten signature in black ink that reads "Mark Holzman". The signature is written in a cursive, flowing style.

Mark Holzman  
Superintendent of Schools

**MANITOWOC PUBLIC SCHOOL DISTRICT BUDGET PUBLICATION - 2021-22**

**NOTICE OF BUDGET HEARING**

*Notice is hereby given to the qualified electors of the Manitowoc Public School District that a Public Hearing on the proposed 2021-2022 Budget will be held on Tuesday, October 12, 2021, at 6:30 p.m. A summary of the proposed budget is herewith published. Detailed copies of said budget are available for inspection at the Manitowoc Public School District Central Office at 2902 Lindbergh Drive, Manitowoc, WI.*

**MANITOWOC PUBLIC SCHOOL DISTRICT BUDGET SUMMARY**

GENERAL FUND	Audited 2019-20	Unaudited 2020-21	Budget 2021-22
Beginning Fund Balance	16,060,820.30	17,821,990.00	19,118,777.74
<b>Ending Fund Balance</b>	<b>17,821,990.00</b>	<b>19,118,777.74</b>	<b>17,343,669.74</b>
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>			
Transfers-In (Source 100)	18,750.00	0.00	0.00
Local Sources (Source 200)	20,710,868.72	21,341,736.56	19,330,792.00
Inter-district Payments (Source 300 + 400)	798,248.00	753,666.00	856,905.00
Intermediate Sources (Source 500)	34,200.00	28,799.90	28,000.00
State Sources (Source 600)	39,915,999.34	40,488,549.17	42,882,515.00
Federal Sources (Source 700)	1,630,638.89	2,930,743.52	6,665,540.00
All Other Sources (Source 800 + 900)	96,073.46	79,091.36	85,000.00
<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>63,204,778.41</b>	<b>65,622,586.51</b>	<b>69,848,752.00</b>
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>			
Instruction (Function 100 000)	28,273,774.34	28,360,692.34	31,510,206.00
Support Services (Function 200 000)	18,703,421.88	20,520,317.95	24,359,566.00
Non-Program Transactions (Function 400 000)	14,466,412.49	15,444,788.48	15,754,088.00
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>61,443,608.71</b>	<b>64,325,798.77</b>	<b>71,623,860.00</b>

SPECIAL PROJECTS FUND	Audited 2019-20	Unaudited 2020-21	Budget 2021-22
Beginning Fund Balance	384,010.41	393,936.03	738,017.91
<b>Ending Fund Balance</b>	<b>393,936.03</b>	<b>738,017.91</b>	<b>1,309,302.91</b>
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>11,672,616.61</b>	<b>12,403,142.22</b>	<b>14,154,763.00</b>
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>11,662,690.99</b>	<b>12,059,060.34</b>	<b>13,583,478.00</b>

DEBT SERVICE FUND	Audited 2019-20	Unaudited 2020-21	Budget 2021-22
Beginning Fund Balance	0.00	0.00	0.00
<b>Ending Fund Balance</b>	<b>0.00</b>	<b>0.00</b>	<b>(1,140,930.00)</b>
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>2,216,927.50</b>	<b>1,134,525.00</b>	<b>1,123,225.00</b>
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>2,216,927.50</b>	<b>1,134,525.00</b>	<b>2,264,155.00</b>

CAPITAL PROJECTS FUND	Audited 2019-20	Unaudited 2020-21	Budget 2021-22
Beginning Fund Balance	627,121.02	636,211.51	1,136,792.67
<b>Ending Fund Balance</b>	<b>636,211.51</b>	<b>1,136,792.67</b>	<b>1,137,292.67</b>
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>9,090.49</b>	<b>500,581.16</b>	<b>500.00</b>
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

FOOD SERVICE FUND	Audited 2019-20	Unaudited 2020-21	Budget 2021-22
Beginning Fund Balance	482,418.64	488,582.37	488,582.37
<b>Ending Fund Balance</b>	<b>488,582.37</b>	<b>833,161.16</b>	<b>525,693.37</b>
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>2,433,066.49</b>	<b>2,369,046.55</b>	<b>2,666,800.00</b>
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>2,426,902.76</b>	<b>2,024,467.76</b>	<b>2,623,689.00</b>

**Total Expenditures and Other Financing Uses**

ALL FUNDS	Audited 2019-20	Unaudited 2020-21	Budget 2021-22
<b>GROSS TOTAL EXPENDITURES -- ALL FUNDS</b>	<b>77,750,129.96</b>	<b>79,543,851.87</b>	<b>90,101,182.00</b>
Interfund Transfers (Source 100) - ALL FUNDS	0.00	0.00	0.00
Refinancing Expenditures (FUND 30)	0.00	0.00	0.00
<b>NET TOTAL EXPENDITURES -- ALL FUNDS</b>	<b>77,750,129.96</b>	<b>79,543,851.87</b>	<b>90,101,182.00</b>
<b>PERCENTAGE INCREASE -- NET TOTAL FUND EXPENDITURES FROM PRIOR YEAR</b>		<b>2.31%</b>	<b>13.27%</b>

**PROPOSED PROPERTY TAX LEVY**

Levy Summary	Audited 2019-20	Unaudited 2020-21	Budget 2021-22
General Fund	\$17,927,341	\$19,921,295	\$19,022,242
Referendum Debt Service Fund	\$0	\$0	\$0
Non-Referendum Debt Service Fund	\$2,216,928	\$1,134,525	\$1,123,225
Capital Expansion Fund	\$0	\$0	\$0
Community Service Fund	\$0	\$0	\$0
Prior Year Levy Chargeback	\$0	\$0	\$0
Other Levy	\$0	\$0	\$0
<b>TOTAL SCHOOL LEVY</b>	<b>\$20,144,269</b>	<b>\$21,055,820</b>	<b>\$20,145,467</b>
<b>PERCENTAGE INCREASE --</b>		<b>4.53%</b>	<b>-4.32%</b>
<b>TOTAL LEVY FROM PRIOR YEAR</b>			

The below listed new or discontinued programs, and highlights that have a financial impact on the proposed 2021-22 budget:

DISCONTINUED PROGRAMS	FINANCIAL IMPACT
No Discontinued Programs for 2021-22 Fiscal Year	n/a
NEW PROGRAMS	FINANCIAL IMPACT
Cenergistic Energy Savings Program Partnership	Savings in Energy Costs for the School District
Advanced payment of callable debt.	Reduce future interest payments.
OTHER BUDGET HIGHLIGHTS	FINANCIAL IMPACT
Federal ESSER Funding to Support Public and Private/Parochial Schools	Increase in expenses balanced with additional funding to support increased learning needs and supports for all students due to COVID-19.
Continuation of Free Meals for All Students	USDA higher reimbursement rate to further support our Food
McKinley Virtual Academy - Expanded Virtual Education Opportunities	Higher enrollment to mitigate enrollment loss.
Increase in Open Enrollment and Private School Voucher Expense	Increased amount expensed of District Budget for Students who
Overall use of fund balance is down due to passed operational referendum.	With \$1,775,108 budgeted use of fund balance, \$1,474,386 is for special projects and early payment of debt.

# MANITOWOC PUBLIC SCHOOL DISTRICT

## BUDGET ADOPTION 2021-22

GENERAL FUND (FUND 10)	Audited 2019-20	Unaudited 2020-21	Budget 2021-22
Beginning Fund Balance (Account 930 000)	16,060,820.30	17,821,990.00	19,317,446.91
Ending Fund Balance, Nonspendable (Acct. 935 000)	6,275.70	6,275.00	6,275.00
Ending Fund Balance, Restricted (Acct. 936 000)	4,006,396.34	5,493,489.71	5,493,489.71
Ending Fund Balance, Committed (Acct. 937 000)	1,134,525.00	1,163,931.25	1,163,931.25
Ending Fund Balance, Assigned (Acct. 938 000)	3,556,440.88	3,556,440.88	3,556,440.88
Ending Fund Balance, Unassigned (Acct. 939 000)	9,118,352.08	9,097,310.07	9,097,310.07
<b>TOTAL ENDING FUND BALANCE (ACCT. 930 000)</b>	<b>17,821,990.00</b>	<b>19,317,446.91</b>	<b>19,317,446.91</b>
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>			
100 Transfers-in	18,750.00	0.00	0.00
<b>Local Sources</b>			
210 Taxes	20,227,436.84	21,179,157.22	20,029,475.00
240 Payments for Services	0.00	0.00	0.00
260 Non-Capital Sales	97,872.30	25,403.58	67,000.00
270 School Activity Income	85,308.11	30,258.69	85,550.00
280 Interest on Investments	146,498.74	2,628.07	2,000.00
290 Other Revenue, Local Sources	153,752.73	103,577.00	142,000.00
<b>Subtotal Local Sources</b>	<b>20,710,868.72</b>	<b>21,341,024.56</b>	<b>20,326,025.00</b>
<b>Other School Districts Within Wisconsin</b>			
310 Transit of Aids	0.00	0.00	0.00
340 Payments for Services	798,248.00	753,666.00	833,965.00
380 Medical Service Reimbursements	0.00	0.00	0.00
390 Other Inter-district, Within Wisconsin	0.00	0.00	0.00
<b>Subtotal Other School Districts within Wisconsin</b>	<b>798,248.00</b>	<b>753,666.00</b>	<b>833,965.00</b>
<b>Other School Districts Outside Wisconsin</b>			
440 Payments for Services	0.00	0.00	0.00
490 Other Inter-district, Outside Wisconsin	0.00	0.00	0.00
<b>Subtotal Other School Districts Outside Wisconsin</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Intermediate Sources</b>			
510 Transit of Aids	34,200.00	28,799.90	28,000.00
530 Payments for Services from CCDEB	0.00	0.00	0.00
540 Payments for Services from CESA	0.00	0.00	0.00
580 Medical Services Reimbursement	0.00	0.00	0.00
590 Other Intermediate Sources	0.00	0.00	0.00
<b>Subtotal Intermediate Sources</b>	<b>34,200.00</b>	<b>28,799.90</b>	<b>28,000.00</b>
<b>State Sources</b>			
610 State Aid -- Categorical	445,510.46	393,342.60	384,000.00
620 State Aid -- General	34,134,618.00	35,131,765.00	36,680,091.00
630 DPI Special Project Grants	111,245.82	101,870.78	102,000.00
640 Payments for Services	0.00	0.00	0.00
650 Student Achievement Guarantee in Education (SAGE Grant)	912,232.13	851,843.05	850,000.00
660 Other State Revenue Through Local Units	9,850.05	9,646.24	9,000.00
690 Other Revenue	4,302,542.88	4,000,081.50	4,581,618.00
<b>Subtotal State Sources</b>	<b>39,915,999.34</b>	<b>40,488,549.17</b>	<b>42,606,709.00</b>
<b>Federal Sources</b>			
710 Federal Aid - Categorical	0.00	0.00	0.00
720 Impact Aid	0.00	0.00	0.00
730 DPI Special Project Grants	277,402.15	1,480,312.33	5,545,269.00
750 IASA Grants	1,017,906.27	1,076,514.60	1,120,271.00
760 JTPA	0.00	0.00	0.00
770 Other Federal Revenue Through Local Units	0.00	0.00	0.00
780 Other Federal Revenue Through State	335,330.47	373,916.59	0.00
790 Other Federal Revenue - Direct	0.00	0.00	0.00
<b>Subtotal Federal Sources</b>	<b>1,630,638.89</b>	<b>2,930,743.52</b>	<b>6,665,540.00</b>

<b>Other Financing Sources</b>			
850 Reorganization Settlement	0.00	0.00	0.00
860 Compensation, Fixed Assets	1,500.00	0.00	0.00
870 Long-Term Obligations	0.00	0.00	0.00
<b>Subtotal Other Financing Sources</b>	<b>1,500.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Other Revenues</b>			
960 Adjustments	37,892.40	26,844.16	1,500.00
970 Refund of Disbursement	28,950.13	34,967.62	13,500.00
980 Medical Service Reimbursement	0.00	0.00	0.00
990 Miscellaneous	27,730.93	17,991.58	70,000.00
<b>Subtotal Other Revenues</b>	<b>94,573.46</b>	<b>79,803.36</b>	<b>85,000.00</b>
<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>63,204,778.41</b>	<b>65,622,586.51</b>	<b>70,545,239.00</b>
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>			
<b>Instruction</b>			
110 000 Undifferentiated Curriculum	10,828,757.55	10,852,841.22	11,707,373.00
120 000 Regular Curriculum	13,462,310.08	13,634,678.18	14,833,172.00
130 000 Vocational Curriculum	1,617,809.45	1,643,736.92	1,713,504.00
140 000 Physical Curriculum	1,431,845.15	1,505,597.52	1,559,448.00
160 000 Co-Curricular Activities	787,802.49	564,282.99	844,113.00
170 000 Other Special Needs	146,777.30	159,555.51	150,005.00
<b>Subtotal Instruction</b>	<b>28,275,302.02</b>	<b>28,360,692.34</b>	<b>30,807,615.00</b>
<b>Support Sources</b>			
210 000 Pupil Services	1,909,175.85	2,125,278.52	2,097,129.00
220 000 Instructional Staff Services	3,046,585.01	4,390,005.56	5,009,901.00
230 000 General Administration	533,982.70	567,258.71	568,653.00
240 000 School Building Administration	3,076,405.21	3,133,174.00	3,312,393.00
250 000 Business Administration	7,469,050.66	7,109,475.23	11,082,949.00
260 000 Central Services	1,405,461.49	499,351.52	563,558.00
270 000 Insurance & Judgments	623,888.66	641,607.71	637,252.00
280 000 Debt Services	0.00	0.00	0.00
290 000 Other Support Services	648,464.64	2,054,166.70	2,026,234.00
<b>Subtotal Support Sources</b>	<b>18,713,014.22</b>	<b>20,520,317.95</b>	<b>25,298,069.00</b>
<b>Non-Program Transactions</b>			
410 000 Inter-fund Transfers	9,908,883.35	9,206,949.33	8,400,940.00
430 000 Instructional Service Payments	4,567,444.94	6,026,567.73	6,038,614.00
490 000 Other Non-Program Transactions	(9,915.80)	12,601.55	0.00
<b>Subtotal Non-Program Transactions</b>	<b>14,466,412.49</b>	<b>15,246,118.61</b>	<b>14,439,554.00</b>
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>61,454,728.73</b>	<b>64,127,128.90</b>	<b>70,545,238.00</b>

SPECIAL PROJECT FUNDS (FUNDS 21, 23, 29)	Audited 2019-20	Unaudited 2020-21	Budget 2021-22
900 000 Beginning Fund Balance	384,010.41	393,936.03	545,308.73
<b>900 000 Ending Fund Balance</b>	<b>393,936.03</b>	<b>545,308.73</b>	<b>621,075.18</b>
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>101,084.24</b>	<b>282,445.06</b>	<b>131,159.00</b>
100 000 Instruction	72,006.59	121,725.01	47,522.96
200 000 Support Services	20,159.13	9,347.35	7,869.59
400 000 Non-Program Transactions	0.00	0.00	0.00
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>92,165.72</b>	<b>131,072.36</b>	<b>55,392.55</b>

SPECIAL EDUCATION FUND (FUND 27)	Audited 2019-20	Unaudited 2020-21	Budget 2021-22
900 000 Beginning Fund Balance	0.00	0.00	0.00
<b>900 000 Ending Fund Balance</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>			
100 Transfers-in	7,811,190.26	7,572,424.33	8,400,940.00
<b>Local Sources</b>			
240 Payments for Services	0.00	0.00	0.00
260 Non-Capital Sales	0.00	0.00	0.00
270 School Activity Income	0.00	0.00	0.00

290 Other Revenue, Local Sources	0.00	0.00	0.00
<b>Subtotal Local Sources</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Other School Districts Within Wisconsin</b>			
310 Transit of Aids	0.00	0.00	0.00
340 Payments for Services	0.00	0.00	0.00
380 Medical Service Reimbursements	0.00	0.00	0.00
390 Other Inter-district, Within Wisconsin	432.37	0.00	0.00
<b>Subtotal Other School Districts within Wisconsin</b>	<b>432.37</b>	<b>0.00</b>	<b>0.00</b>
<b>Other School Districts Outside Wisconsin</b>			
440 Payments for Services	0.00	0.00	0.00
490 Other Inter-district, Outside Wisconsin	0.00	0.00	0.00
<b>Subtotal Other School Districts Outside Wisconsin</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Intermediate Sources</b>			
510 Transit of Aids	0.00	0.00	0.00
530 Payments for Services from CCDEB	0.00	0.00	0.00
540 Payments for Services from CESA	0.00	0.00	0.00
580 Medical Services Reimbursement	0.00	0.00	0.00
590 Other Intermediate Sources	0.00	0.00	0.00
<b>Subtotal Intermediate Sources</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>State Sources</b>			
610 State Aid -- Categorical	2,343,548.00	2,819,312.00	2,940,227.00
620 State Aid -- General	90,935.00	60,029.00	50,000.00
630 DPI Special Project Grants	0.00	0.00	0.00
640 Payments for Services	21,000.00	0.00	0.00
650 Achievement Gap Reduction (AGR grant)	0.00	0.00	0.00
690 Other Revenue	0.00	13,000.00	13,000.00
<b>Subtotal State Sources</b>	<b>2,455,483.00</b>	<b>2,892,341.00</b>	<b>3,003,227.00</b>
<b>Federal Sources</b>			
710 Federal Aid - Categorical	0.00	0.00	0.00
730 DPI Special Project Grants	983,887.96	1,272,617.93	1,937,356.00
750 IASA Grants	0.00	0.00	0.00
760 JTPA	0.00	0.00	0.00
770 Other Federal Revenue Through Local Units	0.00	0.00	0.00
780 Other Federal Revenue Through State	310,103.79	188,402.00	200,000.00
790 Other Federal Revenue - Direct	0.00	0.00	0.00
<b>Subtotal Federal Sources</b>	<b>1,293,991.75</b>	<b>1,461,019.93</b>	<b>2,137,356.00</b>
<b>Other Financing Sources</b>			
860 Compensation, Fixed Assets	0.00	0.00	0.00
870 Long-Term Obligations	0.00	0.00	0.00
<b>Subtotal Other Financing Sources</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Other Revenues</b>			
960 Adjustments	0.00	0.00	0.00
970 Refund of Disbursement	9,524.99	1,630.38	0.00
990 Miscellaneous	910.00	572.00	0.00
<b>Subtotal Other Revenues</b>	<b>10,434.99</b>	<b>2,202.38</b>	<b>0.00</b>
<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>11,571,532.37</b>	<b>11,927,987.64</b>	<b>13,541,523.00</b>
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>			
<b>Instruction</b>			
110 000 Undifferentiated Curriculum	0.00	0.00	0.00
120 000 Regular Curriculum	0.00	0.00	0.00
130 000 Vocational Curriculum	0.00	0.00	0.00
140 000 Physical Curriculum	0.00	0.00	0.00
150 000 Special Education Curriculum	9,255,595.78	9,512,892.10	10,444,096.00
160 000 Co-Curricular Activities	13,665.62	15,919.45	13,000.00
170 000 Other Special Needs	0.00	0.00	0.00
<b>Subtotal Instruction</b>	<b>9,269,261.40</b>	<b>9,528,811.55</b>	<b>10,457,096.00</b>
<b>Support Sources</b>			
210 000 Pupil Services	1,436,001.80	1,568,232.77	2,007,619.00
220 000 Instructional Staff Services	371,561.62	346,802.81	431,232.00
230 000 General Administration	19,889.05	18,850.00	20,000.00

240 000 School Building Administration	0.00	0.00	0.00
250 000 Business Administration	313,480.85	311,599.49	416,576.00
260 000 Central Services	0.00	0.00	0.00
270 000 Insurance & Judgments	0.00	175.00	0.00
280 000 Debt Services	0.00	0.00	0.00
290 000 Other Support Services	0.00	0.00	15,000.00
<b>Subtotal Support Sources</b>	<b>2,140,933.32</b>	<b>2,245,660.07</b>	<b>2,890,427.00</b>
<b>Non-Program Transactions</b>			
410 000 Inter-fund Transfers	18,750.00	0.00	0.00
430 000 Instructional Service Payments	148,134.00	153,516.36	194,000.00
490 000 Other Non-Program Transactions	0.00	0.00	0.00
<b>Subtotal Non-Program Transactions</b>	<b>166,884.00</b>	<b>153,516.36</b>	<b>194,000.00</b>
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>11,577,078.72</b>	<b>11,927,987.98</b>	<b>13,541,523.00</b>

<b>DEBT SERVICE FUND (FUNDS 38, 39)</b>	<b>Audited 2019-20</b>	<b>Unaudited 2020-21</b>	<b>Budget 2021-22</b>
900 000 Beginning Fund Balance	0.00	0.00	0.00
<b>900 000 ENDING FUND BALANCES</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>2,216,927.50</b>	<b>1,134,525.00</b>	<b>1,123,224.00</b>
281 000 Long-Term Capital Debt	2,216,928.00	1,134,525.00	2,264,155.00
282 000 Refinancing	0.00	0.00	0.00
283 000 Operational Debt	0.00	0.00	0.00
285 000 Post Employment Benefit Debt	0.00	0.00	0.00
289 000 Other Long-Term General Obligation Debt	0.00	0.00	0.00
400 000 Non-Program Transactions	0.00	0.00	0.00
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>2,216,928.00</b>	<b>1,134,525.00</b>	<b>2,264,155.00</b>
<b>842 000 INDEBTEDNESS, END OF YEAR</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

<b>CAPITAL PROJECTS FUND (FUNDS 41, 46, 48, 49)</b>	<b>Audited 2019-20</b>	<b>Unaudited 2020-21</b>	<b>Budget 2021-22</b>
900 000 Beginning Fund Balance	627,121.02	636,211.51	1,136,792.67
<b>900 000 Ending Fund Balance</b>	<b>636,211.51</b>	<b>1,136,792.67</b>	<b>1,137,292.67</b>
<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>9,090.49</b>	<b>500,581.16</b>	<b>500.00</b>
100 000 Instructional Services	0.00	0.00	0.00
200 000 Support Services	0.00	0.00	0.00
300 000 Community Services	0.00	0.00	0.00
400 000 Non-Program Transactions	0.00	0.00	0.00
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

<b>FOOD SERVICE FUND (FUND 50)</b>	<b>Audited 2019-20</b>	<b>Unaudited 2020-21</b>	<b>Budget 2021-22</b>
900 000 Beginning Fund Balance	482,418.64	488,582.37	833,161.16
<b>900 000 ENDING FUND BALANCE</b>	<b>488,582.37</b>	<b>833,161.16</b>	<b>853,273.16</b>
<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>2,433,066.49</b>	<b>2,369,046.55</b>	<b>3,036,400.00</b>
200 000 Support Services	2,426,902.76	2,024,157.76	3,016,288.00
400 000 Non-Program Transactions	0.00	310.00	0.00
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>2,426,902.76</b>	<b>2,024,467.76</b>	<b>3,016,288.00</b>



**MANITOWOC PUBLIC SCHOOL DISTRICT BUDGET SUMMARY**

**2021-22 Adopted Budget**

	2021-22 Budget	2020-21 Budget	\$ Change in Budget	% Change in Budget	Explanation
<b>EXPENDITURES</b>					
General Fund - (Fund 10)					
Salaries	\$ 30,257,524.00	\$ 30,328,963	(\$71,439)	-0.24%	
Employee Benefits	12,681,314	12,412,140	269,174	2.17%	
Purchased Services	13,628,168	10,802,049	2,826,119	26.16%	
Non-Capital Objects	3,848,054	3,353,678	494,376	14.74%	
Capital Objects	989,718	717,553	272,165	37.93%	
Debt Retirement	0	1,134,526	(1,134,526)	-100.00%	
Insurance/Judgments	637,252	644,125	(6,873)	-1.07%	
Operating Transfers-Out	8,400,940	8,775,088	(374,148)	-4.26%	Transfer to Fund 27
Other Objects	102,268	102,267	1	0.00%	\$8,400,940
<b>Total General Fund (Fund 10)</b>	<b>\$70,545,238</b>	<b>\$68,270,389</b>	<b>\$2,274,849</b>	<b>3.33%</b>	
Special Projects Funds (Fund 21 & 27)					
Salaries	8,399,826	7,942,480	457,346	5.76%	
Employee Benefits	4,066,572	3,782,695	283,877	7.50%	
Other Objects	1,207,290	1,080,740	126,550	11.71%	
Debt Service Fund (Fund 38 & 39)	2,264,155	1,134,526	1,129,629	99.57%	Total Debt Service Schedule Pmt
Capital Project (Fund 46 & 49)	0	0	0	N/A	\$2,264,155
Food Service Fund (Fund 50)	3,016,288	1,995,120	1,021,168	51.18%	
<b>TOTAL EXPENDITURES</b>	<b>\$89,499,369</b>	<b>\$84,205,950</b>	<b>\$5,293,419</b>	<b>6.29%</b>	
<b>REVENUES</b>					
<b>REVENUES (Exclusive of levy)</b>					
General Fund (Fund 10)					
Operating Transfers-In	\$ -	\$0	\$0	N/A	
Local Sources	308,550	379,138	(70,588)	-18.62%	
Interdistrict Payments (Open Enrollment)	833,965	804,375	29,590	3.68%	
Intermediate Sources	28,000	20,000	8,000	40.00%	
State Sources	42,606,709	40,568,569	2,038,140	5.02%	General State Aids
Federal Sources	6,665,540	3,042,746	3,622,794	119.06%	\$36,680,091
Other Financing Sources/Revenues	85,000	27,200	57,800	212.50%	
<b>Total General Fund (Fund 10)</b>	<b>\$50,527,764</b>	<b>\$44,842,028</b>	<b>\$5,685,736</b>	<b>12.68%</b>	
Special Projects Funds (Fund 21 & 27)	\$ 13,672,682	\$ 12,791,359	\$ 881,323	6.89%	Transfer from Fund 10 Included
Debt Service Fund (Fund 38 & 39)	0	0	0	N/A	\$8,400,940
Capital Project (Fund 45 & 49)	500	0	500	N/A	
Food Service Fund (Fund 50)	3,036,400	2,666,260	370,140	13.88%	
<b>TOTAL REVENUES (exclusive of tax levy)</b>	<b>\$67,237,346</b>	<b>\$60,299,647</b>	<b>\$6,937,699</b>	<b>11.51%</b>	
<b>TAX LEVIES</b>					
General Fund (Fund 10)	\$ 20,017,475	\$ 21,055,820	\$ (1,038,345)	-4.93%	
Debt Service Fund (Fund 38 & 39)	1,123,225	0	1,123,225	N/A	
<b>TOTAL TAX LEVY</b>	<b>\$ 21,140,700</b>	<b>\$ 21,055,820</b>	<b>\$ 84,880</b>	<b>0.40%</b>	
<b>TOTAL REVENUES (inclusive of tax levy)</b>	<b>\$ 88,378,046</b>	<b>\$ 81,355,467</b>	<b>\$ 7,022,579</b>	<b>8.63%</b>	
<b>FUND BALANCE ANALYSIS</b>					
<b>CHANGE IN FUND BALANCE</b>					
General Fund (Fund 10)	\$ -	\$ 2,372,541			Use of General Fund Balance
Special Projects Funds (Fund 21 & 27)	1,006	14,556			Change in Fund Balance Due to Fundraisers
Debt Service Fund (Fund 38 & 39)	1,140,930	1,134,526			Advance Payment of Debt from Sinking Fund
Capital Project (Fund 45 & 49)	(500)	0			
Food Service Fund (Fund 50)	(20,112)	(671,140)			Higher Reimbursement Rate from USDA
<b>TOTAL CHANGE IN FUND BALANCE</b>	<b>\$ 1,121,324</b>	<b>\$ 2,850,483</b>			
<b>SUMMARY</b>					
<b>TOTAL REVENUES</b>	<b>\$ 88,378,046</b>	<b>\$ 81,355,467</b>	<b>\$ 7,022,579</b>	<b>8.63%</b>	
<b>TOTAL EXPENDITURES</b>	<b>\$ 89,499,370</b>	<b>\$ 84,205,950</b>	<b>\$ 5,293,419</b>	<b>6.29%</b>	
<b>TOTAL CHANGE IN FUND BALANCE</b>	<b>\$ 1,121,324</b>	<b>\$ 2,850,483</b>	<b>\$ (1,729,159)</b>	<b>-60.66%</b>	
<b>Revenue Cap/Limit Summary</b>					
<b>Revenue Cap</b>	<b>\$ 58,081,281</b>				
<b>Aids</b>					
General State Aids	\$ 36,680,091				
Less: Prior Year Chargeback	\$ -				
State Computer Aid	\$ 103,054				
State Personal Property Aid	\$ 157,436				
<b>Total Aids/Adjustments from the State</b>	<b>\$ 36,940,581</b>				
<b>Levies</b>					
General Fund Tax Levy	\$ 21,140,700				
<b>Total Levies</b>	<b>\$ 21,140,700</b>				
<b>Under (Over) Rev. Limit</b>	<b>\$ -</b>				



## Manitowoc Public School District

2902 Lindbergh Drive  
Post Office Box 1657  
Manitowoc, WI 54221-1657  
(920) 686-4777 ◊ Fax (920) 686-4780

# MEMORANDUM

**DATE:** Monday, October 25, 2021  
**TO:** School Board  
Mark Holzman  
**FROM:** Angela M Erdmann  
Director of Business Services  
**RE:** 2021-22 Budget Adjustments for Adoption and Tax Levy  
**CC:** Directors

The Manitowoc Public School District School Board will be setting the property tax levy and adopting an original budget tomorrow, Tuesday, October 26<sup>th</sup>. This meets the requirement of setting the property tax levy be set annually on or before November 1<sup>st</sup>, and the certification of the levy to the municipalities on or before November 5<sup>th</sup>. On October 15<sup>th</sup>, the final information necessary to set the tax levy became available. Below you will find the changes that will impact the Proposed Budget presented at the October 12<sup>th</sup> meeting. Updated budget books will be available after the October 26<sup>th</sup> meeting and will be shared with the board via email and the public via the website/social media.

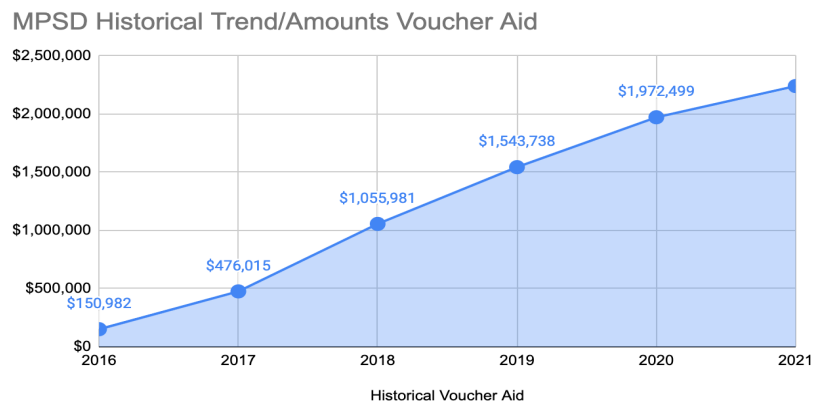
- 1) ***Revenue Limit (a.k.a. Revenue Cap/"Total Allowable Revenue"):*** The Revenue limit, with all exceptions (recurring and non-recurring) for the 2021-22 fiscal year is \$58,081,281, an \$549,427 (.009%) increase from the original estimate of \$57,531,854 in the Preliminary Budget. Overall, this is an increase of \$1,674,444 (3%) from the 2020-21 limit which was \$56,406,837. Main factors in the increase include a one-time exemption for uncounted pupils (part of the open enrollment process, which relies on action/timing of other districts) in the amount of \$548,604, an increase in the cap with our renewed operational referendum of \$800,000 with a remainder of \$325,840 attributed to additional aid based on increased aid based on prior year expenditures. As mentioned before, there were no increases in per-pupil spending in the 2021-22 budget.
- 2) ***State Aid:*** The MPSD will receive equalization aid of **\$36,940,581**, which is an increase of \$1,589,564 (4.4%) over last year (**\$35,351,017**). The original proposed amount from the July 1<sup>st</sup> Estimate was \$36,997,135; a decrease from the proposed budget of \$56,554 (<1%).
- 3) ***Local Tax Levy (Revenue Limit minus State Aid that is levied to local taxpayers):*** Our equalized value increased by \$153,553,077 (5.38%) from 2020 (\$2.8496 billion compared to \$2.696 billion). With the ability to levy to the max, the proposed total property tax levy will be **\$21,140,700 for the 2021-22 Fiscal Year**. As a result, the net tax levy rate will decrease \$.39 per \$1,000 property value over last year to **\$7.42** (-4.9%). The proposed mill rate of \$7.42 is the lowest in at least 37 years of available records from DPI. A longitudinal history of our levy with state average comparison is located at the end of this memo. This is a celebration for the taxpayers of MPSD!

- 4) **State Aid vs. Levy Distribution:** 64% of our revenue is from State Aid and 36% from the Local Tax Levy for the 2021-22 budget. In the 2020-21 budget, we received 63% in State Aid and 37% from the Local Tax Levy.
- 5) **2021-22 Budget Notes:** The updated 2021-22 Budget includes a balanced budget for Fund 10 General Operations. The amount we are using in fund balance for all funds is a result of more revenues over expenditures in Funds 21 (Special Projects a.k.a. fundraisers), 50 (Food Service), and advanced payment of debt (Fund 38).
- 6) **Looking ahead to the 2022-23 budget:** With the information we have at this time, we already know that if we receive a categorical aid increase of \$125 per student, which is included in the budget, we will not have this in the 2022-23 budget. In addition, the exemption of \$584,604 for uncounted pupils (as a reminder this is due to inaction/timing of open enrollment with other districts) will also not be a part of our upcoming budget. This already puts us at an estimated \$1,204,604 behind/over budget for the next year compared to this year's budget.

While we are delivering a proposed original budget that does not use fund balance, we will inevitably be proposing the use of fund balance next year to make any increases in staff compensation approved by the board to meet cost of living and/or increased market costs (insurances). This also takes into consideration that there are no additional per pupil increases planned as a part of the current state-biennial budget.

- 7) **Private School Voucher Aid:** The private school voucher aid amount will increase by approximately 12% from last year; **\$1,972,499 in 2020 to \$2,240,823 in 2021**. \$.7864 of the \$7.42 tax levy is a result of the Private Voucher formula from the state. This is a \$.0664 increase from \$.72 per thousand dollar land value the previous year, making up 11% of our levy. In essence, our revenue cap is increased the amount of the voucher aid each year (and expensed out that exact amount) as a way to incorporate the aid for vouchers into the local tax levy. **Since the inception of the program, the costs have raised substantially.** In comparison here are the last six years of private school voucher costs:

MPSD Historical Trends in Voucher Aid			
Year	Amount	Net Change	%Change
2016	\$150,982		
2017	\$476,015	\$325,033	68.28%
2018	\$1,055,981	\$579,966	54.92%
2019	\$1,543,738	\$487,757	31.60%
2020	\$1,972,499	\$428,761	21.74%
2021	\$2,240,823	\$268,324	11.97%



### Proposed Original Budget for Adoption/Approval

In accordance with the provisions of Wisconsin Statute 65.90, the school board shall adopt a budget at a school board meeting scheduled after the public hearing on the proposed budget and no later than the meeting in which the school board sets the annual tax levy amount. This adopted budget is commonly referred to as the legally adopted original budget. Please approve the 2021-22 Manitowoc Public School District budget as follows:

General Fund	
Total Revenues – General Fund	\$70,545,238
Total Expenditures – General Fund	\$70,545,238
General Fund Balance - Increase (Decrease)	\$0
All Funds	
Total Revenues – All Funds	\$88,378,044
Total Expenditures – All Funds	\$89,499,369
Total Tax Levy - All Funds	\$21,140,700
Total Revenues - All Funds (Inclusive of Tax Levy)	\$88,378,044
Fund Balance - All Funds Increase (Decrease)	(1,121,325)

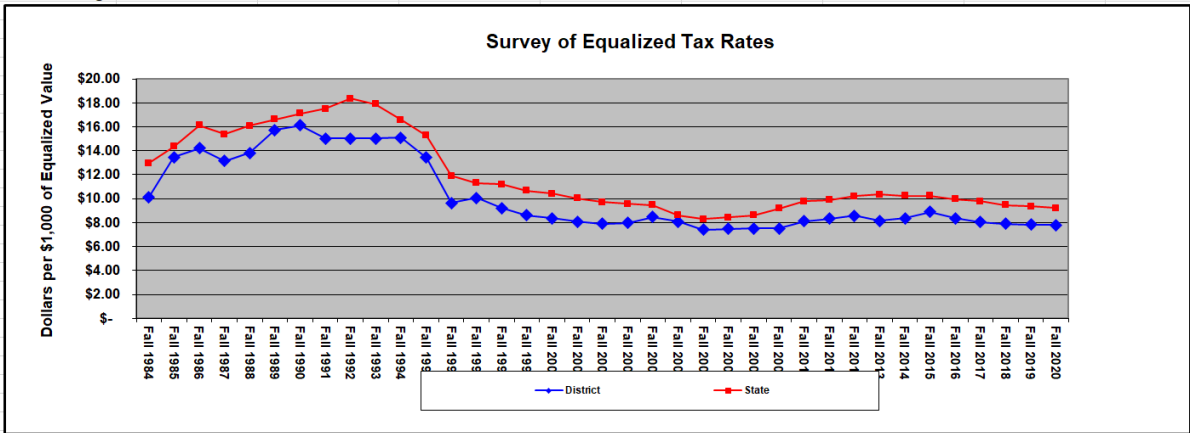
### Proposed Tax Levy for Approval

In addition, the Manitowoc Public School District seeks approval from the Board of Education to establish the 2021-22 property tax levy of **\$21,140,700**. Apportionment of the total tax levy is outlined below.

3290 - Manitowoc Public School District Final, October 1, 2021 Valuation					
District	County	Municipality	TIDIN Equalized Values	TIDOUT Equalized Values	Total Levy By Municipality
<u>Manitowoc (3290)</u>	Manitowoc	C. Manitowoc	2,261,038,800	2,172,648,100	16,118,211.00
	Manitowoc	C. Two Rivers	18,627,007	18,627,007	138,188.00
	Manitowoc	T. Centerville	37,077,302	37,077,302	275,065.00
	Manitowoc	T. Kossuth	90,318,702	90,318,702	670,047.00
	Manitowoc	T. Manitowoc	107,790,100	107,790,100	799,662.00
	Manitowoc	T. Manitowoc Rapids	189,496,823	189,496,823	1,405,819.00
	Manitowoc	T. Newton	208,834,303	208,834,303	1,549,278.00
	Manitowoc	T. Two Rivers	24,860,154	24,860,154	184,430.00
	<b>Total:</b>		<b>2,938,043,191</b>	<b>2,849,652,491</b>	<b>21,140,700.00</b>

# Levy/Mill-Rate History for MPSD

Longitudinal Survey of Levies, Equalized Values, and Equalized Tax Rates*									
Manitowoc									
	Manitowoc								
	Fall 1984	Fall 1985	Fall 1986	Fall 1987	Fall 1988	Fall 1989	Fall 1990	Fall 1991	Fall 1992
Total Levy	\$ 8,692,000	\$ 11,389,500	\$ 11,960,000	\$ 10,844,400	\$ 11,546,500	\$ 13,356,250	\$ 14,150,000	\$ 14,150,000	\$ 15,093,400
Total Equalized Value	\$ 857,287,019	\$ 846,390,736	\$ 842,539,291	\$ 823,934,134	\$ 834,825,856	\$ 847,868,335	\$ 877,481,399	\$ 940,527,511	\$ 1,005,208,830
Equalized Rate	\$ 10.14	\$ 13.46	\$ 14.20	\$ 13.16	\$ 13.83	\$ 15.75	\$ 16.13	\$ 15.04	\$ 15.02
K-12 Average	\$ 12.98	\$ 14.35	\$ 16.13	\$ 15.38	\$ 16.09	\$ 16.62	\$ 17.11	\$ 17.51	\$ 18.37
	Fall 1993	Fall 1994	Fall 1995	Fall 1996	Fall 1997	Fall 1998	Fall 1999	Fall 2000	Fall 2001
Total Levy	\$ 16,081,896	\$ 17,783,503	\$ 17,036,427	\$ 12,682,953	\$ 14,373,323	\$ 14,057,537	\$ 13,989,340	\$ 15,057,992	\$ 15,057,992
Total Equalized Value	\$ 1,071,055,318	\$ 1,176,555,174	\$ 1,269,155,349	\$ 1,314,183,847	\$ 1,428,566,313	\$ 1,522,963,952	\$ 1,625,050,585	\$ 1,710,070,552	\$ 1,860,652,395
Equalized Rate	\$ 15.02	\$ 15.11	\$ 13.42	\$ 9.65	\$ 10.06	\$ 9.23	\$ 8.61	\$ 8.37	\$ 8.09
K-12 Average	\$ 17.91	\$ 16.60	\$ 15.26	\$ 11.90	\$ 11.30	\$ 11.20	\$ 10.68	\$ 10.43	\$ 10.04
	Fall 2002	Fall 2003	Fall 2004	Fall 2005	Fall 2006	Fall 2007	Fall 2008	Fall 2009	Fall 2010
Total Levy	\$ 15,573,450	\$ 16,226,489	\$ 17,525,924	\$ 17,086,703	\$ 16,434,641	\$ 17,265,506	\$ 17,887,877	\$ 18,508,517	\$ 19,546,677
Total Equalized Value	\$ 1,969,584,207	\$ 2,034,948,956	\$ 2,067,162,078	\$ 2,115,610,260	\$ 2,220,535,796	\$ 2,305,052,110	\$ 2,383,183,864	\$ 2,459,004,751	\$ 2,405,562,249
Equalized Rate	\$ 7.91	\$ 7.97	\$ 8.48	\$ 8.08	\$ 7.40	\$ 7.49	\$ 7.51	\$ 7.53	\$ 8.13
K-12 Average	\$ 9.73	\$ 9.56	\$ 9.46	\$ 8.63	\$ 8.31	\$ 8.45	\$ 8.61	\$ 9.18	\$ 9.80
	Fall 2011	Fall 2012	Fall 2013	Fall 2014	Fall 2015	Fall 2016	Fall 2017	Fall 2018	Fall 2019
Total Levy	\$ 19,879,302	\$ 19,941,424	\$ 18,700,168	\$ 19,362,942	\$ 20,750,575	\$ 19,690,124	\$ 18,593,306	\$ 19,143,517	\$ 20,144,269
Total Equalized Value	\$ 2,389,927,576	\$ 2,322,368,873	\$ 2,296,204,403	\$ 2,311,640,503	\$ 2,328,265,815	\$ 2,350,651,554	\$ 2,313,151,023	\$ 2,422,257,581	\$ 2,577,128,511
Equalized Rate	\$ 8.32	\$ 8.59	\$ 8.14	\$ 8.38	\$ 8.91	\$ 8.38	\$ 8.04	\$ 7.90	\$ 7.82
K-12 Average	\$ 9.88	\$ 10.21	\$ 10.37	\$ 10.26	\$ 10.25	\$ 9.97	\$ 9.79	\$ 9.46	\$ 9.37
	Fall 2020	Fall 2021	Fall 2022	Fall 2023					
Total Levy	\$ 21,055,820	\$ 21,140,700							
Total Equalized Value	\$ 2,696,099,414	\$ 2,849,652							
Equalized Rate	\$ 7.81	\$ 7.42							
K-12 Average	\$ 9.22								



\*Using Fall Property Values, Tax Apportionment TIF increments excluded. Averages rates were computed by type of district: K-12, K-8, UHS (Union High School).

## THE DISTRICT

The administration of the Manitowoc Public School District is exercised by a Board of Education (“the Board”). The Board consists of seven members who are elected at large for staggered three-year terms of office. The Board elects a President, Vice President, Clerk and Treasurer from among its members for one-year terms.

Unified School Districts hold an annual hearing, which may incorporate a public hearing, prior to adopting the budget for the ensuing year. The Board shall present at the annual meeting a full, itemized written report. The report shall state all receipts and expenditures of the District since the last annual meeting, the current cash balance of the District, the amount of the deficit and the bills payable of the District, the amount necessary to be raised by taxation for the support of the schools of the District for the ensuing year and the amount required to pay the principal and interest of any debt due during the ensuing year. The report shall also include the budget summary. The Board has the power and duty, among other things, to make rules for the organization, graduation, and government of the schools of the District, enter into agreements with other governmental units, tax for operation and maintenance, engage employees (including a Superintendent) and purchase school equipment.

### **Location**

The Manitowoc Public School District is located in east central Wisconsin and encompasses an area of approximately 93 square miles in Manitowoc County. The District is comprised entirely of the City of Manitowoc and the Town of Manitowoc and portions of the City of Two Rivers, the Towns of Centerville, Kossuth, Manitowoc Rapids, Newton, and Two Rivers.

The district is approximately 75 miles north of Milwaukee, 20 miles southeast of Green Bay and 150 miles northwest of Chicago, Illinois. The District is located on Lake Michigan in a natural harbor formed by an outlet of the Manitowoc River.

### **Education**

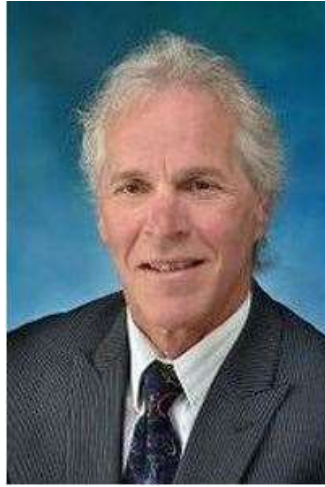
The Manitowoc Public School District offers a comprehensive program for students in pre-kindergarten through the 12<sup>th</sup> grade. The District operates six elementary schools, two middle schools, one alternative school/virtual school, and one high school with four other specialized buildings. Eight other buildings exist to supplement the other buildings. The District’s September 17, 2021 total full-time equivalent enrollment was 4,901. The District employs about 800+ full and part-time staff during the school year.

### **BOARD OF EDUCATION**

The present members of the Board and the expiration of their respective terms of office are as follows:

<b><u>Name</u></b>	<b><u>Expiration of Board Term</u></b>
Dave Nickels, President	April, 2022
Lisa Johnston, Vice President/Clerk	April, 2022
Kathy Willis, Treasurer	April, 2023
Collin Braunel, Member	April, 2023
Meredith Sauer, Member	April, 2022
Stacey E. Soeldner, Member	April, 2024
Kerry Trask, Member	April, 2024

**Board of Education**



**Dave Nickels, President**



**Lisa Johnston,  
Vice President/Clerk**



**Kathy Willis  
Treasurer**



**Collin Braunel,  
Member**



**Meredith Sauer,  
Member**



**Stacey Soelder,  
Member**



**Kerry Trask,  
Member**

## **CENTRAL ADMINISTRATION**

The Board is empowered to employ a Superintendent to conduct the affairs and programs of the District. The District Superintendent is Mark Holzman. Mark Holzman has served the District for six years. The members of the administrative team are listed below.

<b><u>Name</u></b>	<b><u>Title</u></b>	<b><u>Years of Service</u></b>
Mark Holzman	Superintendent	6
Jason Bull	Director of Teaching, Learning, and Assessment	5
Chris Dupré	Director of Buildings and Grounds	6
Joyce Greenwood-Aerts	Director of Human Resources	5
Pam Lensmire	Director of Education	5
Joanne Metzen	Director of Pupil Services	22
Angela Erdmann	Director of Business Services	1

## **Employment Relations**

<b><u>Union</u></b>	<b><u>Represents</u></b>	<b><u>Expiration</u></b>
Manitowoc Education Association (MEA)	Teachers	June 30, 2022

All eligible District personnel are covered by the Municipal Employment Relations Act (MERA) of the Wisconsin Statutes. Pursuant to that law, employees have the right to organize and collectively bargain with municipal employers.

The Wisconsin legislature modified the Municipal Employment Relations Act (MERA) and the State Employment Labor Relations Act (SELRA) in 2011, which alters the collective bargaining rights of public employees in Wisconsin. The new legislation prohibit any municipal employer under MERA or the state under SELRA from bargaining collectively with a collective bargaining unit containing a general municipal employee with respect to any factor or condition of employment except wages. Wages would include only total base wages and would exclude any other compensation, including, but not limited to, overtime, premium pay, merit pay, performance pay, supplemental compensation, pay schedules, and automatic pay progressions. Unless approved by referendum as described below, prohibit any increase in base wages that exceeds the total base wages for authorized positions 180 days before the expiration of the previous collective bargaining agreement by a greater percentage than the increase in the consumer price index. The Department of Revenue would be authorized, upon a request from WERC, to determine, for the purposes of these provisions, the average annual percentage change in the U.S. consumer price index for all urban consumers, U.S. city average, as determined by the federal Department of Labor, for the 12 months immediately preceding the request from WERC.

Collective bargaining is still conducted by the Board through a negotiating committee of the Board with support from District administrative personnel and occasionally using private labor counsel as consultants. Staff responsibilities rest with the Superintendent. Board members and the Superintendent calculate the cost and long-range financial impact.



### **Pension Plan**

Qualified employees of the District are covered under the Wisconsin Retirement System (WRS) established under Chapter 41 of the Wisconsin Statutes. The amounts of such contributions are determined by the Wisconsin Retirement fund and are in accordance with the actuarially determined requirement. Under Wisconsin Act 10, a WRS general participant is required to make an employee contribution to the WRS in an amount equal to one-half of all actuarially-required contributions, as approved by the Employee Trust Fund (ETF) Board. The Manitowoc Public School District introduced a cost effective FICA alternative plan for coverage of part-time, seasonal and temporary employees.

### **GENERAL FINANCIAL INFORMATION**

The financial operations of the District are conducted primarily through a series of state mandated funds. All revenues except those attributable to the building funds and other funds authorized by State law are accounted for in the general fund, and any lawful expenditure of the District must be made from the appropriate fund and recorded therein.

As in other areas of the United States, the financing of public education in the State is subject to changing legislation, variations in public opinion, examination of financing methods through litigation and other matters. For these reasons the District cannot anticipate with certainty all of the factors which may influence the financing of its future activities.

### **Budgeting Process**

The District is required by State law to annually formulate a budget and to hold an annual meeting thereon prior to the determination of the amounts to be financed in whole or in part by general property taxes, funds on hand or estimated revenues from other sources. Such budget must list existing indebtedness of the District and all anticipated revenue from all sources during the ensuing year and must also list all proposed appropriations for each department, activity and reserve account of the District during the ensuing year. The published budget must show actual revenues and expenditures for the preceding year, actual revenues and expenditures for not less than the first six months of the current year and estimated revenues and expenditures for the balance of the current year.

As part of the budgeting process, budget requests are submitted during the last half of the fiscal year by the teachers and departmental administrators of each school to their respective principals, who thereafter review and revise such request and submit them with their recommendations to the Superintendent of the District. After review and adjustment by the administrative staff, the proposed budget is presented to the Manitowoc Public School District Board of Education Finance and Budget Committee, at which time the proposed budget is reviewed with the District's administrative staff. After further review and adjustment, the proposed budget is submitted to the full Board each year. The proposed budget is formally adopted by the Board after the annual budget hearing is held.



### **MISSION STATEMENT**

The Manitowoc Public School District commits to educate, engage and inspire all learners to thrive in a global community.

### **VISION STATEMENT**

Inspiring Education,  
Empowering Community,  
Unleashing Potential.

### **DISTRICT CORE VALUES**

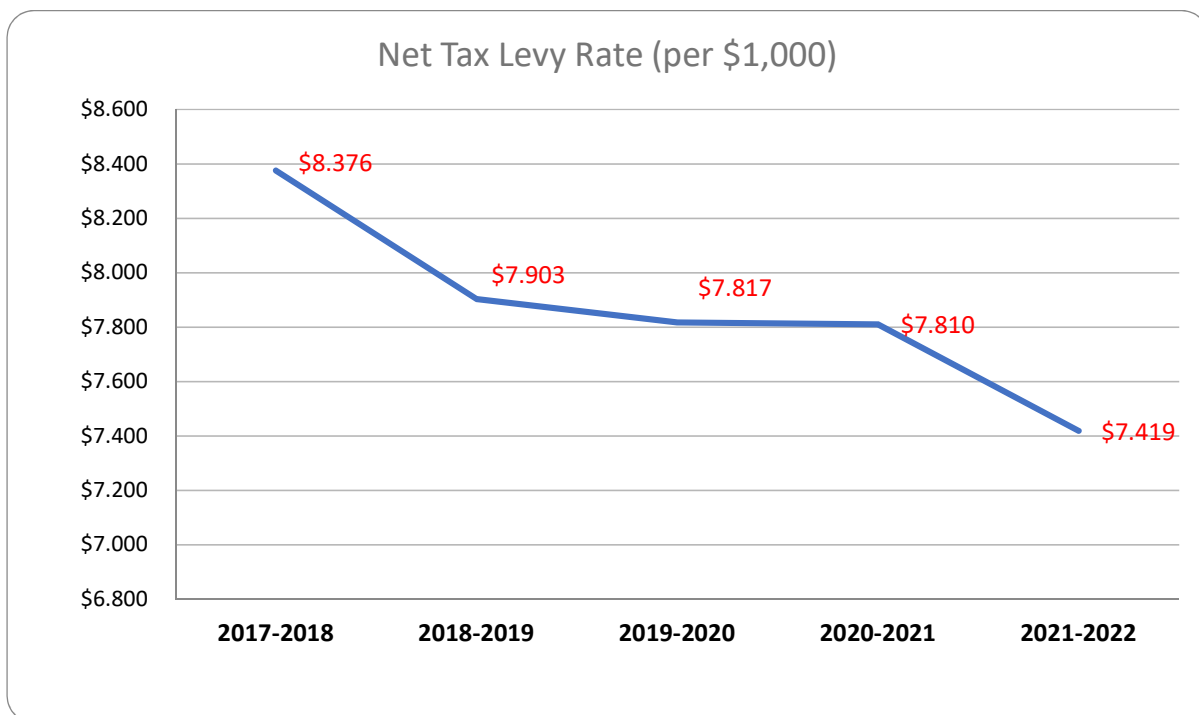
Relationships, Compassion, Integrity, Collaboration, Dedication, Inspiration

## FIVE YEAR NET TAX LEVY COMPARISON

**2017-2018 through 2021-2022 Budgets (including tax levy chargebacks)**

**Manitowoc Public School District**

Budget Year	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022
Tax Year	2018	2019	2020	2021	2022
<b>Tax Levies:</b>					
General Fund (Fund 10)	18,593,306	19,142,547	20,144,268	21,055,820	20,017,475
Debt Service Fund (Fund 30)	0	0	0	0	1,123,225
Capital Projects Fund (Funds 40)	0	0	0	0	0
Food Service Fund (Fund 50)	0	0	0	0	0
<b>Total Tax Levy-All Funds</b>	<b>18,593,306</b>	<b>19,142,547</b>	<b>20,144,268</b>	<b>21,055,820</b>	<b>21,140,700</b>
Percent Increase	N/A	2.95%	5.23%	4.53%	0.40%
<b>School Vouchers</b>					
Amount		1,043,550	1,509,592	1,933,568	2,240,823
Change Amount			466,042	423,976	307,255
Percent Increase			31%	22%	14%
Equalized Property Value	2,313,151,023	2,422,257,581	2,577,128,511	2,696,099,414	2,849,652,491
Percent Increase	N/A	4.72%	6.39%	4.62%	5.70%
<b>Net Tax Levy Rate (per \$1,000)</b>	<b>\$8.376</b>	<b>\$7.903</b>	<b>\$7.817</b>	<b>\$7.810</b>	<b>\$7.419</b>
Percent Increase (Decrease)	-6.01%	-5.65%	-1.09%	-0.09%	-5.01%
Net Tax Levy Rate Increase	(\$0.536)	(\$0.473)	(\$0.086)	(\$0.007)	(\$0.391)



# Tax Levy Computation - Comments

This exhibit summarizes the overall changes in Expenditures, Non-Tax Levy Revenue and the resulting 2021-2022 Tax Levy requirement. The District was allowed to increase the tax levy based on passing a referendum totaling \$4,300,000 for the 2021-2024 school years. The District estimates a continued increase in the equalized property value for the District over the prior year's equalized value. Without an increase in the revenue limit for per pupil spending for 2021-23 Biennial Budget, combined with an estimated increase in equalization aid will result in an increased net tax levy. The total property tax levy will be \$21,140,700 for the 2021-22 budget.

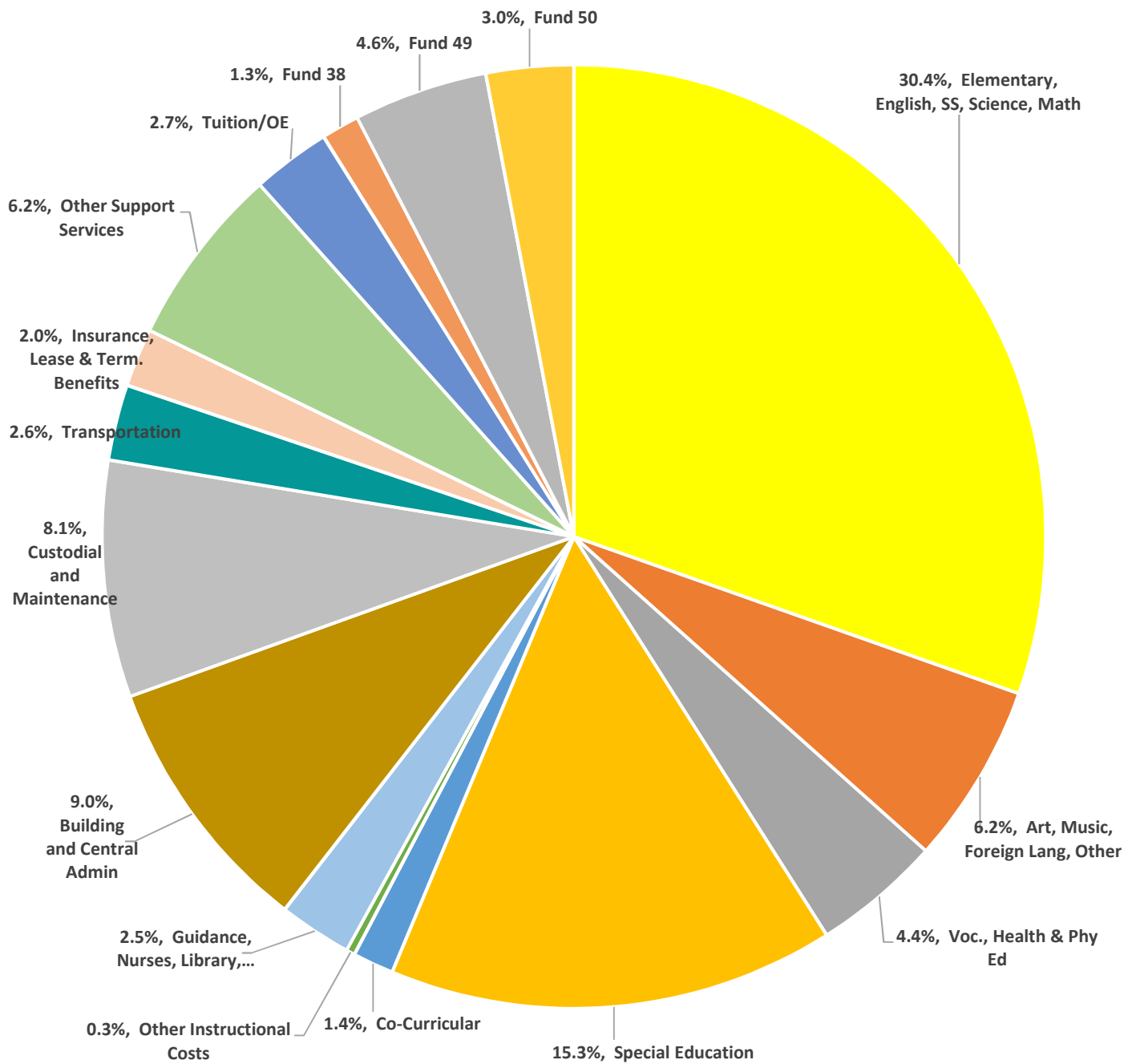
One area of uncertainty is state equalization aids (non-tax levy revenues). State equalization aid is dependent upon state budget appropriations, a district's prior year shared costs, student membership, and the current year's (October 1) equalized value. The state equalization aid increased from \$35,351,017 to \$36,940,581, or an increase of \$1,589,564 (+4.4%).

Another area of uncertainty is the revenue limit. The revenue limit is based on the third Friday in September enrollment count and other factors. The main components of the revenue limit are equalization aid, property taxes, and computer aid. The District is currently planning to levy to the maximum amount under the state revenue limit. In late October, when all the information is available, the Manitowoc Public School District will set the tax levy.

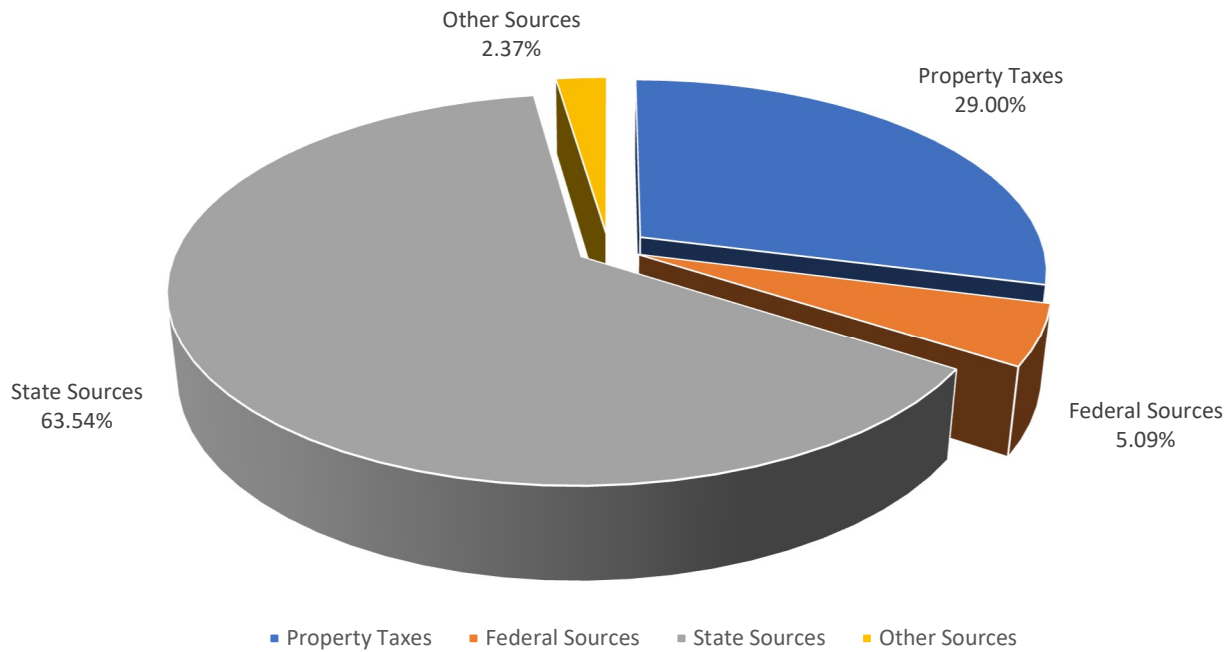
	<b>Budget 2021-2022</b>	<b>Budget 2020-21</b>	<b>Dollar Change</b>	<b>Percent Change</b>
<b>Gross Total Expenditures – All Funds</b>	\$89,499,369	\$84,205,950	\$5,293,419	6.29%
<b>Total Expenditures (Net of Transfers) – All Funds</b>	\$81,098,429	\$75,430,862	\$5,667,567	7.51%
<b>Total Revenues - All Funds (Exclusive of Tax Levy)</b>	\$67,237,346	\$60,299,647	\$6,937,699	11.51%
<b>Total Tax Levy - All Funds</b>	\$21,140,700	\$21,055,820	\$84,880	0.40%
<b>Total Revenues - All Funds (Inclusive of Tax Levy)</b>	\$88,378,046	\$81,355,467	\$7,022,579	8.63%
<b>Equalized Property Value</b>	\$2,849,652,491	\$2,696,099,414	\$153,553,077	5.70%
<b>Net Tax Levy Rate (per \$1,000)</b>	\$7.419	\$7.810	(\$0.391)	-5.01%

*Note: For every \$193,000 change in Revenues or Expenditures, the net tax levy rate will increase or decrease by \$.084 per \$1,000 or 1.0%.*

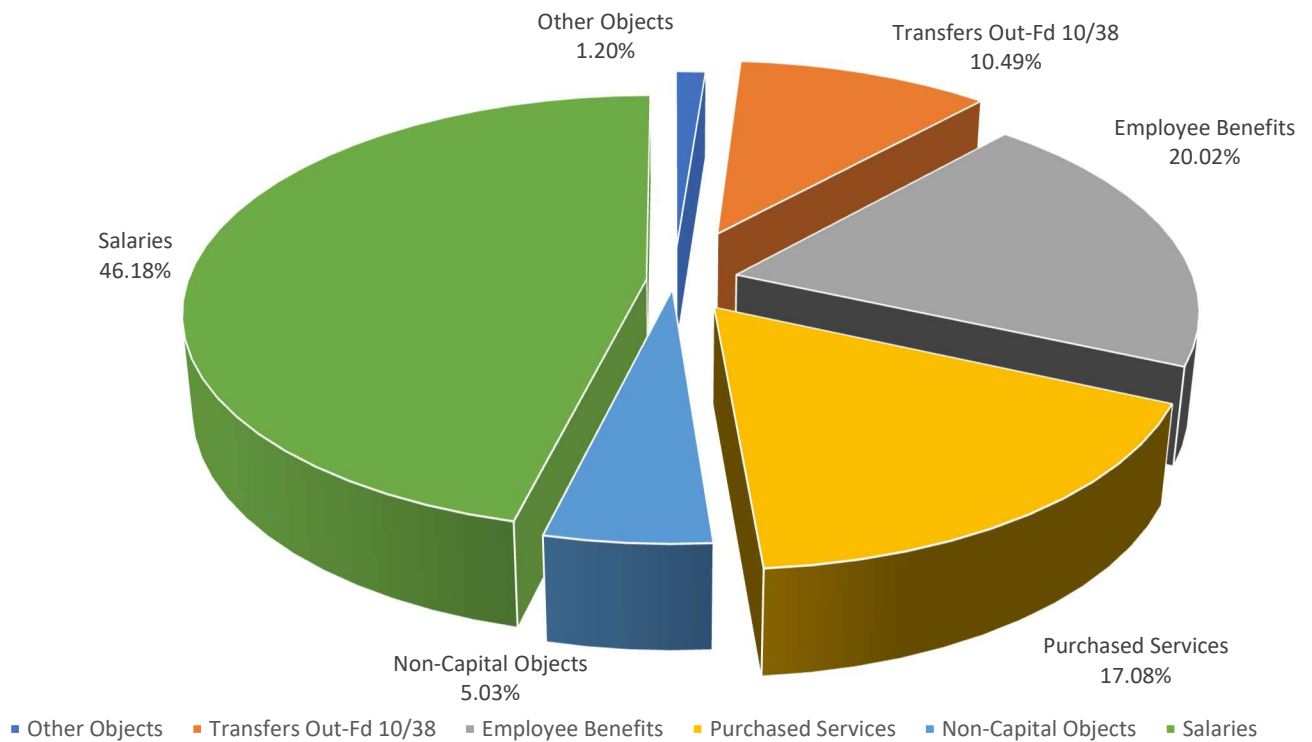
# 2021-22 Budget Expenditures by Educational Function



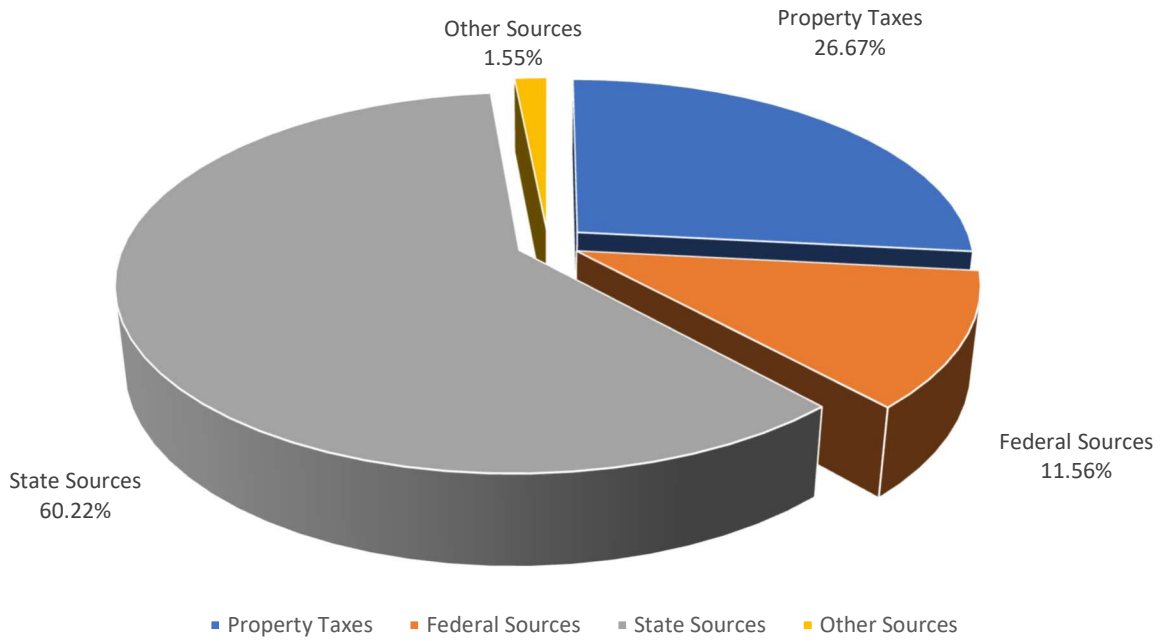
Revenue 2020-21 (excluding transfers between Fund 10 &27)  
General Fund & Special Project Funds



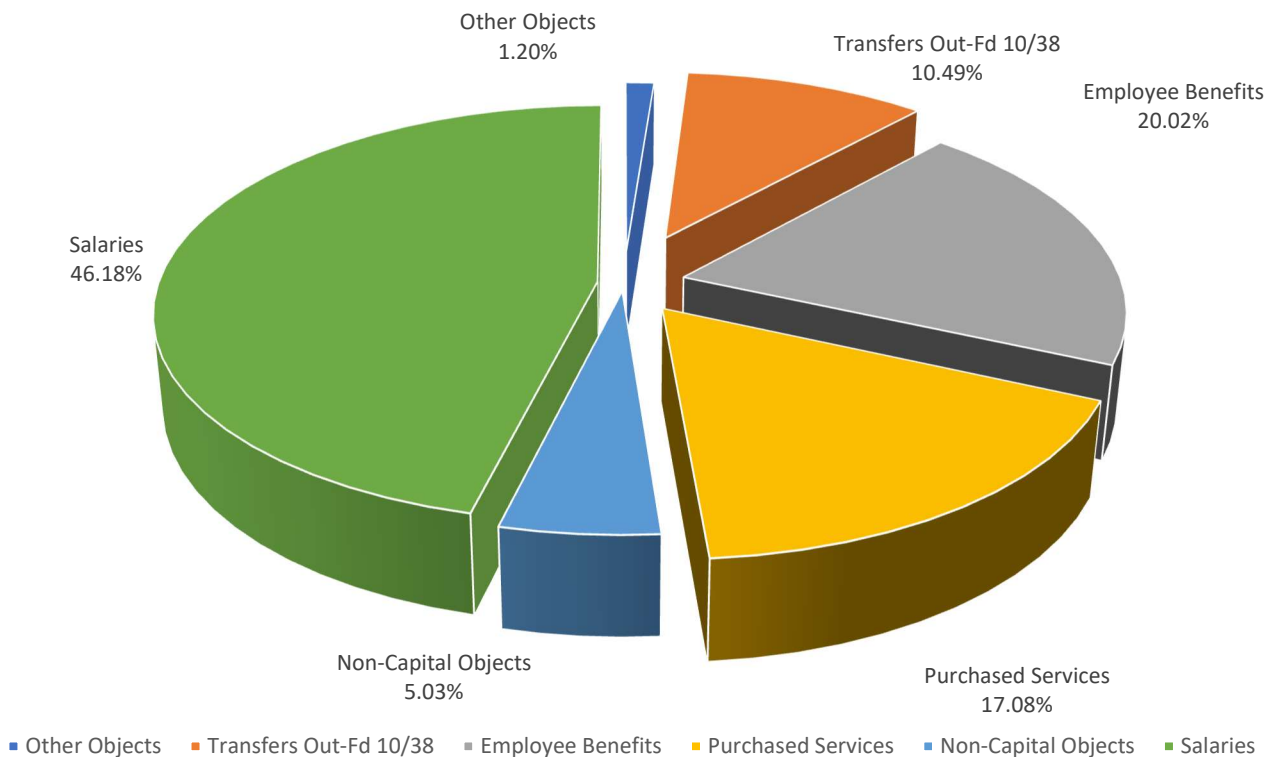
Expenditures 2021-2022  
(excluding transfers between Fund 10 &27)  
General Fund & Special Project Funds



**Revenue 2021-22 (excluding transfers between Fund 10 &27)  
General Fund & Special Project Funds**



**Expenditures 2021-2022  
(excluding transfers between Fund 10 &27)  
General Fund & Special Project Funds**



## Understanding the School District Levy/Mill Rate and Your Tax Bill: Explanation of Equalized Value vs. Fair Market/Assessed Value

Two people are friends. Michael lives in the Town of Newton and Shana lives in the City of Manitowoc. Both live in the same school district and own exactly the same amount of property. Neither understands how their school property taxes are arrived at.

Upon comparing tax bills, they notice that Michael's \$200,000 worth of property (fair market value) was assessed at \$200,000. Michael found this was fair because everyone else's property in the Town of Newton was assessed at 100% of its fair market value.

On Shana's tax bill, they found that the City of Manitowoc had assessed Shana's property at \$160,000 even though the fair market value was \$200,000. This was fair because everybody else's property in the City of Manitowoc was assessed at 80% of its worth.

Description	Michael	Shana	Difference
Assessed Value Land	\$20,000	\$16,000	-\$4,000
Assessed Value Improvements	\$180,000	\$144,000	-\$36,000
Total Assessed Value (A)	\$200,000	\$160,000	-\$40,000
Average Assessment Ratio (B)	1.0000	0.8000	-0.2000
Estimated Fair Market Value (A/B)	\$200,000	\$200,000	\$0
School Net Levy Rate (per \$1000)	\$7.81	\$7.81	\$0.000
Town of Newton/City of Manitowoc Taxpayer	\$1,562.00	\$1,562.00	\$0.00

### ***So why do property taxes increase even though the school net levy/mill rate stayed approximately the same or decreased from the previous year?***

Shana and Michael learned that this happened because *school districts* set their levy/mill rate based on the *equalized property value*. Equalized property values are certified in the early part of October by the State of Wisconsin. Once the district establishes its levy/mill rate using the equalized property value, the authority is then passed to local municipalities to collect property taxes.

At the local municipality level, *fair market value* of properties is used to establish and distribute the amount individual taxpayers pay towards the school district levy. As municipalities assess properties at different points of time and improvements by individual property owners are in constant flux, fair market value creates equity in current property values. Fair market value is set on a state-wide basis by the *Wisconsin Department of Revenue* annually.

### ***What can a school district do to limit the impact on individual property tax bills?***

As mentioned above, the school district's authority does not extend beyond setting the total levy amount and mill rate based on equalized property values. While school districts are not able to influence fair market value calculations at the municipality level, school districts aim to limit fluctuations in the mill rate to the greatest extent possible so that the increases realized in an individual's tax bill are based primarily on changes in fair market value and property owner improvements.

Please see the examples on the next page to see how both a steady and lowered mill rate reflect on an individual's tax bill.



**Example Scenario No. 1: No Change in Mill Rate with Increase in Tax**

Description	2019	2020	\$ Change Increase/Decrease	% Change
Assessed Value Land	\$20,000	\$20,000	\$0	0.00%
Assessed Value Improvements	\$180,000	\$180,000	\$0	0.00%
Total Assessed Value (A)	\$200,000	\$200,000	\$0	0.00%
Average Assessment Ratio (B)	0.9500	0.9000	-0.0500	-5.26%
Estimated Fair Market Value (A/B)	\$210,526	\$222,222	\$11,696	5.26%
School Net Levy (Mill Rate) (per \$1000)	\$7.86	\$7.86	\$0.000	0.00%
City of Manitowoc Taxpayer	\$1,654.73	\$1,746.66	\$91.93	5.26%

In example No. 1, the increase in the resident’s property tax bill is due to the increase in the fair market value of the property. The property’s fair market value increased 5.26% from 2019 to 2020. The District maintained the mill rate at \$7.86; however the increase in property value resulted in a 5.26% increase in property tax (\$80.82).

**Example Scenario No. 2: Decreased Mill Rate with Increase in Tax**

Description	2019	2020	\$ Change Increase/Decrease	% Change
Assessed Value Land	\$20,000	\$20,000	\$0	0.00%
Assessed Value Improvements	\$180,000	\$180,000	\$0	0.00%
Total Assessed Value (A)	\$200,000	\$200,000	\$0	0.00%
Average Assessment Ratio (B)	0.9500	0.9000	-0.0500	-5.26%
Estimated Fair Market Value (A/B)	\$210,526	\$222,222	\$11,696	5.26%
School Net Levy (Mill Rate) (per \$1000)	\$7.86	\$7.81	\$0.000	0.00%
City of Manitowoc Taxpayer	\$1,654.73	\$1,735.55	\$80.82	4.66%

In example No. 2, the increase in the resident’s property tax bill is due to the increase in fair market value of the property. The property’s fair market value increased 5.26% from 2019 to 2020. The District lowered the mill rate by \$.05; however the increase in property value resulted in a 4.66% increase in property tax (\$80.82). This increase in tax does not directly correlate to the District receiving more money to spend. The District’s total revenue is a combination of the local tax levy, state allocations, and federal dollars.

***What Does This Mean For Our District’s Future?***

If a district receives less revenue, either through the drop off with expiring operational referendum revenues, or there are cuts in the state biennial budgets adopted at the state level, our district not only receives less money through property taxes in the following year, but we are penalized further through subsequent budgets with less state aid since our total revenue limit is calculated based on prior year spending. This effect of lost revenue is detrimental to future budgets and our overall ability to deliver quality educational supports for our students. These impacts would take decades to recover back to current, similar levels of funding.

Overtime, as the state increases the allowable expenditures per student and our community votes to maintain increased operational spending through referendums, the allowable total revenue limit and state aid increases. The benefit is that this increases value for the educational experience we provide the students of the Manitowoc Public School District and our community for decades to come.

# Summary of All Funds

Including:

General Fund

Special Project Funds

Special Education Fund

Debt Service Funds

Capital Projects Fund

Food Service Fund

**MANITOWOC PUBLIC SCHOOL DISTRICT  
2021-22 ADOPTED BUDGET SUMMARY**

**GENERAL FUND - (FUND 10)**

	<b>Adopted 2021-2022 Budget</b>	<b>2020-21 Budget</b>	<b>Dollar Change</b>	<b>Percent Change</b>
<b><u>EXPENDITURES:</u></b>				
Salaries	\$ 30,257,524	\$ 30,328,963	\$ (71,439)	0.24%
Employee Benefits	12,681,314	12,412,140	269,174	2.17%
Purchased Services	13,628,168	10,802,049	2,826,119	26.16%
Non-Capital Objects	3,848,054	3,353,678	494,376	14.74%
Capital Objects	989,718	717,553	272,165	37.93%
Debt Retirement	-	1,134,526	(1,134,526)	-100.00%
Insurance and Judgment	637,252	644,125	(6,873)	1.07%
Operating Transfers-Out	8,400,940	8,775,088	(374,148)	4.26%
Other Objects	102,268	102,267	1	0.00%
<b>TOTAL EXPENDITURES</b>	<b>\$ 70,545,238</b>	<b>\$ 68,270,389</b>	<b>\$ 2,274,849</b>	<b>3.22%</b>
<b><u>REVENUE:</u></b>				
Operating Transfers-In	\$ -	\$ -	\$ -	N/A
Local Sources (less tax levy)	308,549	379,138	(70,589)	18.62%
Interdistrict-Tuition	833,965	804,375	29,590	3.68%
Intermediate Sources	28,000	20,000	8,000	40.00%
State Sources	42,606,709	40,568,569	2,038,140	5.02%
Federal Sources	6,665,540	3,042,746	3,622,794	119.06%
Other Revenues/Financing Sources	85,000	27,200	(57,800)	212.50%
Total Non-Levy Revenues	50,527,763	44,842,028	5,570,135	12.42%
<b>TOTAL TAX LEVY (FUND 10)</b>	<b>20,017,475</b>	<b>21,055,820</b>	<b>1,038,345</b>	<b>4.93%</b>
<b>TOTAL REVENUE</b>	<b>\$ 70,545,238</b>	<b>\$ 65,897,848</b>	<b>\$ (4,647,390)</b>	<b>7.05%</b>
<b>Change in Fund Balance</b>	<b>\$ -</b>	<b>\$ 2,372,541</b>	<b>\$ 2,372,541</b>	<b>N/A</b>
<b>TOTAL REVENUE INCLUDING CHANGE IN FUND BALANCE</b>	<b>\$ 70,545,238</b>	<b>\$ 68,270,389</b>	<b>\$ (2,274,849)</b>	<b>3.33%</b>
<b><u>FUND BALANCE</u></b>				
Beginning of the Year Balance	\$ 19,510,781	\$ 17,747,480		
Net Change (Use of Fund Balance)	\$ -	\$ 1,763,301		
Net Change Percentage	<i>0.00%</i>	<i>9.04%</i>		
Ending Fund Balance	<b>\$ 19,510,781</b>	<b>\$ 19,510,781</b>		

**MANITOWOC PUBLIC SCHOOL DISTRICT  
2021-22 ADOPTED BUDGET SUMMARY**

**SPECIAL PROJECT FUNDS - (FUND 21)**

	<b>Adopted 2021-2022 Budget</b>	<b>2020-21 Budget</b>	<b>Dollar Change</b>	<b>Percent Change</b>
<b>EXPENDITURES:</b>				
Salaries	\$ -	\$ -	\$ -	N/A
Employee Benefits	-	-	-	N/A
Purchased Services	35,000	45,765	(10,765)	23.52%
Non-Capital Objects	97,165	161,056	(63,891)	39.67%
Capital Objects	-	15,000	(15,000)	N/A
Other Objects	-	-	-	N/A
<b>TOTAL EXPENDITURES</b>	<b>\$ 132,165</b>	<b>\$ 221,821</b>	<b>\$ (89,656)</b>	<b>----</b>
<b>REVENUE:</b>				
Local Sources (less tax levy)	\$ 131,159	\$ 93,000	\$ (38,159)	41.03%
Other Revenues/Financing Sources	-	-	-	N/A
Total Non-L Levy Revenues	\$ 131,159	\$ 93,000	\$ (38,159)	41.03%
<b>TOTAL TAX LEVY</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>N/A</b>
<b>TOTAL REVENUE</b>	<b>\$ 131,159</b>	<b>\$ 93,000</b>	<b>\$ (38,159)</b>	<b>41.03%</b>
Change in Fund Balance	1,006	128,821	127,815	99.22%
<b>TOTAL REVENUE INCLUDING CHANGE IN FUND BALANCE</b>	<b>\$ 132,165</b>	<b>\$ 221,821</b>	<b>\$ 89,656</b>	<b>40.42%</b>
<b>FUND BALANCE</b>				
Beginning of the Year Balance	\$ 512,324	\$ 265,115		
Net Change	\$ -	\$ 247,209		
Net Change Percentage	<i>0.00%</i>	<i>48.25%</i>		
Ending Fund Balance	<b>\$ 512,324</b>	<b>\$ 512,324</b>		

**MANITOWOC PUBLIC SCHOOL DISTRICT  
2021-22 ADOPTED BUDGET SUMMARY**

**SPECIAL EDUCATION - (FUND 27)**

	<b>Adopted 2021-2022 Budget</b>	<b>2020-21 Budget</b>	<b>Dollar Change</b>	<b>Percent Change</b>
<b><u>EXPENDITURES:</u></b>				
Salaries	\$ 8,399,826	\$ 7,942,480	\$ 457,346	5.76%
Employee Benefits	4,066,572	3,782,695	283,877	7.50%
Purchased Services	773,676	663,651	110,025	16.58%
Non-Capital Objects	268,199	175,922	92,277	52.45%
Capital Objects	27,000	12,231	14,769	120.75%
Other Objects	6,250	7,115	(865)	-13.84%
<b>TOTAL EXPENDITURES</b>	<b>\$ 13,541,523</b>	<b>\$ 12,584,094</b>	<b>\$ 957,429</b>	<b>----</b>
<b><u>REVENUE:</u></b>				
Operating Transfers-In	\$ 8,400,940	\$ 8,775,088	\$ 374,148	4.26%
Local Sources (less tax levy)	-	-	-	N/A
Interdistrict-Tuition	-	-	-	N/A
Intermediate Sources	-	-	-	N/A
State Sources	3,003,227	2,442,656	(560,571)	22.95%
Federal Sources	2,137,356	1,479,615	(657,741)	44.45%
Other Revenues/Financing Sources	-	1,000	1,000	N/A
Total Non-Levy Revenues	\$ 13,541,523	\$ 12,698,359	\$ (843,164)	6.64%
<b>TOTAL TAX LEVY</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>N/A</b>
<b>TOTAL REVENUE</b>	<b>\$ 13,541,523</b>	<b>\$ 12,698,359</b>	<b>\$ (843,164)</b>	<b>6.64%</b>
Change in Fund Balance	\$ -	\$ (114,265)	\$ (114,265)	N/A
<b>TOTAL REVENUE INCLUDING CHANGE IN FUND BALANCE</b>	<b>\$ 13,541,523</b>	<b>\$ 12,584,094</b>	<b>\$ (957,429)</b>	<b>7.61%</b>
<b><u>FUND BALANCE</u></b>				
Beginning of the Year Balance	\$ -	\$ -		
Net Change	\$ -	\$ -		
Net Change Percentage	0%	0%		
Ending Fund Balance	\$ -	\$ -		

**MANITOWOC PUBLIC SCHOOL DISTRICT  
2021-22 ADOPTED BUDGET SUMMARY**

**DEBT SERVICE FUNDS - (FUND 38 & 39)**

	<b>Adopted 2021-2022 Budget</b>	<b>2020-21 Budget</b>	<b>Dollar Change</b>	<b>Percent Change</b>
<b><u>EXPENDITURES:</u></b>				
Principal-\$5,000,000 GO Pr. Notes	\$ 68,225	\$ 1,035,000	\$ 966,775	93.41%
Interest-\$5,000,000 GO Pr. Notes	2,195,930	99,526	(2,096,404)	N/A
Residual Balance Transfer (Fd 39)	-	-	-	N/A
<b>TOTAL EXPENDITURES</b>	<b>\$ 2,264,155</b>	<b>\$ 1,134,526</b>	<b>\$ (1,129,629)</b>	<b>N/A</b>
<b><u>REVENUE:</u></b>				
Operating Transfer-In	\$ -	\$ 1,134,526	\$ 1,134,526	N/A
Local Sources (less tax levy)	-	-	-	N/A
Other Revenues/Financing Sources	-	-	-	N/A
Total Non-levy Revenues	\$ -	\$ 1,134,526	\$ 1,134,526	N/A
<b>TOTAL TAX LEVY (FUND 38)</b>	<b>\$ 1,123,225</b>	<b>\$ -</b>	<b>\$ 1,123,225</b>	<b>N/A</b>
<b>TOTAL REVENUE</b>	<b>\$ 1,123,225</b>	<b>\$ 1,134,526</b>	<b>\$ 2,257,751</b>	<b>N/A</b>
Change in Fund Balance	\$ 1,140,930	\$ -	\$ (1,140,930)	N/A
<b>TOTAL REVENUE INCLUDING CHANGE IN FUND BALANCE</b>	<b>\$ 2,264,155</b>	<b>\$ 1,134,526</b>	<b>\$ (1,129,629)</b>	<b>N/A</b>
<b><u>FUND BALANCE</u></b>				
Beginning of the Year Balance	\$ -	\$ -		
Net Change	\$ -	\$ -		
Net Change Percentage	0%	0%		
Ending Fund Balance	\$ -	\$ -		

**MANITOWOC PUBLIC SCHOOL DISTRICT  
2021-22 ADOPTED BUDGET SUMMARY**

**CAPITAL PROJECTS FUNDS - (FUND 46 & 49)**

	<b>Adopted 2021-2022 Budget</b>		<b>2020-21 Budget</b>		<b>Dollar Change</b>	<b>Percent Change</b>
<b><u>EXPENDITURES:</u></b>						
Salaries	\$ -		\$ -		\$ -	N/A
Employee Benefits	-		-		-	N/A
Purchased Services	-		-		-	N/A
Non-Capital Objects	-		-		-	N/A
Capital Objects	-		-		-	N/A
Debt Retirement	-		-		-	N/A
<b>TOTAL EXPENDITURES</b>	<b>\$ -</b>		<b>\$ -</b>		<b>\$ -</b>	<b>N/A</b>
<b><u>REVENUES:</u></b>						
Operating Transfer-In	\$ -		\$ -		\$ -	N/A
Local Sources	500		-		(500)	-100.00%
Other Financing Sources	-		-		-	N/A
Other Revenues	-		-		-	N/A
Total Non-Levy Revenues	\$ 500		\$ -		\$ (500)	-100.00%
<b>TOTAL TAX LEVY</b>	<b>\$ -</b>		<b>\$ -</b>		<b>\$ -</b>	<b>N/A</b>
<b>TOTAL REVENUE</b>	<b>\$ 500</b>		<b>\$ -</b>		<b>\$ (500)</b>	<b>-100.00%</b>
Change in Fund Balance	\$ (500)		\$ -		\$ 500	-100.00%
<b>TOTAL REVENUE INCLUDING CHANGE IN FUND BALANCE</b>	<b>\$ -</b>		<b>\$ -</b>		<b>\$ -</b>	<b>N/A</b>
<b><u>FUND BALANCE</u></b>						
Beginning of the Year Balance	\$ 1,136,793		\$ 636,211			
Ending Fund Balance	\$ 1,136,793		\$ 1,136,793			
Net Change	\$ -		\$ 500,582			
Net Change Percentage	0.00%		44.03%			

**MANITOWOC PUBLIC SCHOOL DISTRICT  
2021-22 ADOPTED BUDGET SUMMARY**

**FOOD SERVICE FUND - (FUND 50)**

	<b>Adopted 2021-2022 Budget</b>	<b>2020-21 Budget</b>	<b>Dollar Change</b>	<b>Percent Change</b>
<b>EXPENDITURES:</b>				
Salaries	\$ -	\$ -	\$ -	N/A
Employee Benefits	-	-	-	N/A
Purchased Services	1,446,500	1,394,058	(52,442)	3.76%
Non-Capital Objects	1,382,538	1,125,827	(256,711)	22.80%
Capital Objects	150,250	67,843	(82,407)	121.47%
Other Objects	35,500	41,741	6,241	14.95%
<b>TOTAL EXPENDITURES</b>	\$ 3,014,788	\$ 2,629,469	\$ (385,319)	14.65%

**REVENUES:**

Operating Transfers-In	\$ -	\$ -	\$ -	N/A
Local Sources	201,000	27,063	(173,937)	642.71%
State Sources	16,300	34,810	18,510	53.17%
Federal Sources	2,817,100	2,604,387	(212,713)	8.17%
Other Revenues/Financing Sources	2,000	-	(2,000)	-100.00%
Total Non-Levy Revenues	\$ 3,036,400	\$ 2,666,260	\$ (370,140)	13.88%
<b>TOTAL TAX LEVY</b>	\$ -	\$ -	\$ -	N/A
<b>TOTAL REVENUE</b>	\$ 3,036,400	\$ 2,666,260	\$ (370,140)	13.88%
Change in Fund Balance	\$ (21,612)	\$ (36,791)	\$ (15,179)	41.26%
<b>TOTAL REVENUE INCLUDING CHANGE IN FUND BALANCE</b>	\$ 3,014,788	\$ 2,629,469	\$ (385,319)	14.65%

**FUND BALANCE**

Beginning of the Year Balance	\$ 833,161	\$ 533,583
Net Change	\$ 21,612	\$ 299,578
Net Change Percentage	2.53%	35.96%
Ending Fund Balance	\$ 854,773	\$ 833,161

**GRAND TOTALS - ALL FUNDS**

<b>TOTAL REVENUES - ALL FUNDS</b>	\$ 88,378,045	\$ 82,489,993	\$ (3,641,602)	4.41%
<b>TOTAL EXPENDITURES - ALL FUNDS</b>	\$ 89,497,869	\$ 84,840,299	\$ 1,627,674	1.92%
<i>Difference (Use of Fund Balance)</i>	\$ (1,119,824)	\$ (2,350,306)	\$ (5,269,276)	224.20%



# Revenues (All Funds)

Including:

General Fund (10)

Special Projects (21)

Special Education (27)

Debt Service Funds (38 & 39)

Capital Projects Fund (46)

Food Service Fund (50)

**MANITOWOC PUBLIC SCHOOL DISTRICT**  
**2021-22 Adopted Budget - Revenues (Funds 10 - 50)**

Account Number	Name	Adopted Budget 2021-22	Unaudited Actual 2020-21	Actual 2019-20	Actual 2018-19
<b>FUND 10 - REVENUES</b>					
<b>FUND 10 SOURCES 100s -REVENUE FROM TRANSFERS-IN</b>					
<b>Residual Balance Transfer:Fund 39</b>					
10-000-139-500000-000	Residual Balance Transfer:Fund 39	0.00	0.00	0.00	0.00
<b>Total Fund 10 - Residual Balance Transfer:Fund 39</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Total Fund 10 - Transfers-In from Another Fund (100s)</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>FUND 10 SOURCES 200s -REVENUE FROM LOCAL SOURCES</b>					
<b>Property Taxes (211)</b>					
10-800-211-500000-000	Prop Tax:City Of Manitowoc	15,261,943.00	16,049,504.00	15,426,913.94	14,597,809.72
10-800-211-500000-100	Prop Tax:Town Of Centerville	260,578.00	266,901.00	262,783.43	242,753.24
10-800-211-500000-200	Prop Tax:Town Of Kossuth	634,412.00	652,863.00	616,875.54	598,611.47
10-800-211-500000-300	Prop Tax:Town Of Manitowoc	757,181.00	794,529.00	775,612.52	731,975.93
10-800-211-500000-400	Prop Tax:Town Of Mtwc Rapids	1,331,079.00	1,371,172.00	1,312,763.78	1,208,063.56
10-800-211-500000-500	Prop Tax:Town Of Newton	1,466,885.00	1,598,319.00	1,444,726.21	1,470,143.29
10-800-211-500000-600	Prop Tax:Town Of Two Rivers	174,614.00	186,309.00	172,801.57	167,024.43
10-800-211-500000-700	Prop Tax:City Of Two Rivers	130,782.00	136,223.00	131,792.01	126,166.36
<b>Total Fund 10 - Property Taxes (211)</b>		<b>20,017,474.00</b>	<b>21,055,820.00</b>	<b>20,144,269.00</b>	<b>19,142,548.00</b>
<b>Prior Year Taxes (212)</b>					
10-800-212-500000-000	Prior Yr Tax:City Of Manitoowc	0.00	0.00	0.00	0.00
10-800-212-500000-100	Prior Yr Tax:Town Of Centerville	0.00	0.00	0.00	0.00
10-800-212-500000-200	Prior Yr Tax:Town Of Kossuth	0.00	0.00	0.00	0.00
10-800-212-500000-300	Prior Yr Tax:Town Of Manitowoc	0.00	0.00	0.00	0.00
10-800-212-500000-400	Prior Yr Tax:Town Of Mtwc Rapids	0.00	0.00	0.00	0.00
10-800-212-500000-500	Prior Yr Tax:Town Of Newton	0.00	0.00	0.00	0.00
10-800-212-500000-600	Prior Yr Tax:Town Of Two Rivers	0.00	0.00	0.00	0.00
10-800-212-500000-700	Prior Yr Tax:City Of Two Rivers	0.00	0.00	0.00	0.00
<b>Total Fund 10 - Prior Year Taxes (212)</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Mobile Home Tax (213)</b>					
10-800-213-500000-000	Mobile Home Tax:Mtwc City	12,000.00	11,989.58	12,191.84	12,438.58
<b>Total Fund 10 - Mobile Home Tax (213)</b>		<b>12,000.00</b>	<b>11,989.58</b>	<b>12,191.84</b>	<b>12,438.58</b>
<b>Revenue/Local: Publications (262)</b>					
10-800-262-161317-000	Rev/Local:Publications	22,000.00	23,915.00	49,665.00	47,918.00
10-800-262-162000-000	Rev/Local:Sales Athletics	0.00	(212.00)	1,972.50	1,345.32
10-800-262-162900-000	Rev/Local:Athletic Concessions	45,000.00	1,491.00	42,839.16	47,225.42
10-800-262-258400-000	Rev/Local:Sales Prod Ctr	0.00	88.58	371.39	735.50
<b>Total Fund 10 - Revenue/Local: Publications (262)</b>		<b>67,000.00</b>	<b>25,282.58</b>	<b>94,848.05</b>	<b>97,224.24</b>
<b>Revenue/Local (271)</b>					
10-800-271-161306-000	Rev/Local:Play Admissions	2,000.00	0.00	2,012.76	4,546.65
10-800-271-162000-000	Rev/Local:Athletic Admissions	23,150.00	9,906.00	23,162.00	40,713.35
10-800-271-162100-000	Rev/Local:Athletic Invites	15,000.00	6,468.39	14,815.00	21,370.00
10-800-271-162800-000	Rev/Local:Wiaa Athletics	4,400.00	634.10	4,385.80	3,435.40
<b>Total Fund 10 - Revenue/Local (271)</b>		<b>44,550.00</b>	<b>17,008.49</b>	<b>44,375.56</b>	<b>70,065.40</b>
<b>Revenue/Local: Athletic Association (279)</b>					
10-800-279-162400-000	Rev/Local:Athletic Association	41,000.00	13,250.20	40,932.55	140,660.75
<b>Total Fund 10 - Revenue/Local: Athletic Association (279)</b>		<b>41,000.00</b>	<b>13,250.20</b>	<b>40,932.55</b>	<b>140,660.75</b>
<b>Revenue/Local: Interest Income (280)</b>					
10-800-280-500000-000	Rev/Local:Interest Income	2,000.00	2,628.07	146,498.74	236,092.24

**MANITOWOC PUBLIC SCHOOL DISTRICT**  
**2021-22 Adopted Budget - Revenues (Funds 10 - 50)**

Account Number	Name	Adopted Budget 2021-22	Unaudited Actual 2020-21	Actual 2019-20	Actual 2018-19
<b>Total Fund 10 - Revenue/Local: Interest Income (280)</b>		<b>2,000.00</b>	<b>2,628.07</b>	<b>146,498.74</b>	<b>236,092.24</b>
<b>Revenue/Local: Fees (290)</b>				0.00	0.00
10-800-292-162000-000	Rev/Local:Student Athletic Fees	32,500.00	8,300.00	32,585.00	30,765.00
10-800-292-500000-000	Rev/Local:Student Fees	70,000.00	71,207.80	59,160.77	59,905.29
10-800-292-500000-717	Rev/Local:Comp Ins/ Tech User Fee	0.00	7,386.00	26,938.00	18,245.00
10-800-292-500100-000	Rev/Local:College Credit Classes	8,000.00	8,425.36	3,154.00	5,890.00
<b>Total Fund 10 - Revenue/Local: Fees (290)</b>		<b>110,500.00</b>	<b>95,319.16</b>	<b>121,837.77</b>	<b>114,805.29</b>
<b>Revenue/Local: Rental (293)</b>				0.00	0.00
10-800-293-500000-000	Rev/Local:Rental Mpsd Facility	25,000.00	0.00	16,796.03	22,579.00
10-800-293-500000-100	Rev/Local:Rental Mpsd Equip	1,500.00	1,070.00	1,523.95	2,787.00
<b>Total Fund 10 - Revenue/Local: Rental (293)</b>		<b>26,500.00</b>	<b>1,070.00</b>	<b>18,319.98</b>	<b>25,366.00</b>
<b>Revenue/Local: Summer School (295)</b>				0.00	0.00
10-800-295-500000-000	Rev/Local:Summer School	0.00	7.00	117.00	4,335.05
<b>Total Fund 10 - Revenue/Local: Summer School (295)</b>		<b>0.00</b>	<b>7.00</b>	<b>117.00</b>	<b>4,335.05</b>
<b>Revenue/Local: Student Fines (297)</b>				0.00	0.00
10-800-297-500000-000	Rev/Local:Student Fines	5,000.00	5,761.83	3,020.98	13,673.74
<b>Total Fund 10 - Revenue/Local: Student Fines (297)</b>		<b>5,000.00</b>	<b>5,761.83</b>	<b>3,020.98</b>	<b>13,673.74</b>
<b>Total Fund 10 - Revenue From Local Sources (200s)</b>		<b>20,326,024.00</b>	<b>21,228,136.91</b>	<b>20,626,411.47</b>	<b>19,857,209.29</b>
<b>FUND 10 SOURCES 300s -INTERDISTRICT PAYMENTS WITHIN WI</b>					
<b>Open Enrollment - Tuition from WI Schools (345)</b>					
10-800-345-500000-000	Gen Tuition:Open Enrollment	833,965.00	753,666.00	798,248.00	782,810.00
<b>Total Fund 10 - Open Enrollment - Tuition from WI Schools (345)</b>		<b>833,965.00</b>	<b>753,666.00</b>	<b>798,248.00</b>	<b>782,810.00</b>
<b>Total Fund 10 - INTERDISTRICT PAYMENTS WITHIN WI (300s)</b>		<b>833,965.00</b>	<b>753,666.00</b>	<b>798,248.00</b>	<b>782,810.00</b>
<b>FUND 10 SOURCES 500s - REVENUES FROM INTERMEDIATE SOURCES</b>					
<b>Non-Special Education State Aids Transmitted through CESA (515)</b>					
10-800-515-500000-660	Rev/Intermediate:Cesa/Youth Apprentice	28,000.00	28,799.90	29,200.00	22,400.00
<b>Total Fund 10 - Non-Special Education State Aids Transmitted through</b>		<b>28,000.00</b>	<b>28,799.90</b>	<b>29,200.00</b>	<b>22,400.00</b>
<b>Total Fund 10 - REVENUES FROM INTERMEDIATE SOURCES (500s)</b>		<b>28,000.00</b>	<b>28,799.90</b>	<b>29,200.00</b>	<b>22,400.00</b>
<b>FUND 10 SOURCES 600s -REVENUES FROM STATE SOURCES</b>					
<b>Transportation Aid (612)</b>					
10-800-612-500000-000	Rev/State:Transportation Aid	46,500.00	28,983.00	46,529.56	47,522.08
<b>Total Fund 10 - Transportation Aid (612)</b>		<b>46,500.00</b>	<b>28,983.00</b>	<b>46,529.56</b>	<b>47,522.08</b>
<b>Library (Common School Fund) Aid (613)</b>				0.00	0.00
10-800-613-500000-000	Rev/State:Library Aid	235,000.00	247,662.00	292,442.00	244,224.00
<b>Total Fund 10 - Library (Common School Fund) Aid (613)</b>		<b>235,000.00</b>	<b>247,662.00</b>	<b>292,442.00</b>	<b>244,224.00</b>
<b>Bilingual/Bicultural State Aid (618)</b>					
10-800-618-500000-322	Rev/State:Bilingual Bicultural	94,000.00	93,301.86	89,441.90	84,739.13
<b>Total Fund 10 - Bilingual/Bicultural State Aid (618)</b>		<b>94,000.00</b>	<b>93,301.86</b>	<b>89,441.90</b>	<b>84,739.13</b>
<b>Other State Categorical Aid (619)</b>					
10-800-619-500000-445	Rev/State:Early College Credit Program	8,500.00	8,100.74	0.00	0.00
<b>Total Fund 10 - Other State Categorical Aid (619)</b>		<b>8,500.00</b>	<b>8,100.74</b>	<b>0.00</b>	<b>0.00</b>
<b>State Equalization Aid (621)</b>					
10-800-621-500000-000	Rev/State:Equalization Aid	36,680,091.00	35,131,765.00	34,134,618.00	33,186,154.00
<b>Total Fund 10 - State Equalization Aid (621)</b>		<b>36,680,091.00</b>	<b>35,131,765.00</b>	<b>34,134,618.00</b>	<b>33,186,154.00</b>
<b>Special Project Grants (630)</b>					
10-800-630-500000-522	Rev/State:Assessments-Reading Readiness	10,000.00	10,367.49	8,859.50	9,584.50
10-800-630-500000-577	Rev/State:Cte Incentive Grant	60,000.00	59,823.29	70,306.32	77,000.00

**MANITOWOC PUBLIC SCHOOL DISTRICT**  
**2021-22 Adopted Budget - Revenues (Funds 10 - 50)**

Account Number	Name	Adopted Budget 2021-22	Unaudited Actual 2020-21	Actual 2019-20	Actual 2018-19
10-800-630-500000-583	Rev/State:Educator Effectiveness	32,000.00	31,680.00	32,080.00	31,920.00
<b>Total Fund 10 - Special Project Grants (630)</b>		<b>102,000.00</b>	<b>101,870.78</b>	<b>111,245.82</b>	<b>118,504.50</b>
<b>State AGR/SAGE Aid (650)</b>				0.00	0.00
10-800-650-500000-332	Rev/State:Agr/Sage Aid	850,000.00	851,843.05	912,232.13	947,609.21
<b>Total Fund 10 - State AGR/SAGE Aid (650)</b>		<b>850,000.00</b>	<b>851,843.05</b>	<b>912,232.13</b>	<b>947,609.21</b>
<b>State Revenue from Local Governments (660)</b>					
10-800-660-500000-000	Rev/State:Oth Agencies-Dnr Lieu Of Taxes	9,000.00	9,646.24	9,850.05	7,681.59
<b>Total Fund 10 - State Revenue from Local Governments (660)</b>		<b>9,000.00</b>	<b>9,646.24</b>	<b>9,850.05</b>	<b>7,681.59</b>
<b>State Exempt Computer Aid (691)</b>				0.00	0.00
10-800-691-500000-000	Rev/State:D O R Computer Aid	103,054.00	101,461.50	101,461.50	101,461.50
10-800-691-500002-000	Rev/State:Exempt Personal Property	157,436.00	117,790.43	122,538.68	127,286.93
<b>Total Fund 10 - State Exempt Computer Aid (691)</b>		<b>260,490.00</b>	<b>219,251.93</b>	<b>224,000.18</b>	<b>228,748.43</b>
<b>State Categorical Aid (695)</b>					
10-800-695-500000-000	Rev/State:Per Pupil Aid	4,321,128.00	3,734,486.00	3,779,006.00	3,333,438.00
<b>Total Fund 10 - State Categorical Aid (695)</b>		<b>4,321,128.00</b>	<b>3,734,486.00</b>	<b>3,779,006.00</b>	<b>3,333,438.00</b>
<b>Total Fund 10 - REVENUES FROM STATE SOURCES (600s)</b>		<b>42,606,709.00</b>	<b>40,426,910.60</b>	<b>39,599,365.64</b>	<b>38,198,620.94</b>
<b>FUND 10 SOURCES 700s -REVENUES FROM FEDERAL SOURCES</b>					
<b>Federal Special Projects Aid Through DPI (730)</b>					
10-800-730-500000-160	Rev/Fed:Cares Act	26,060.00	655,534.23	0.00	0.00
10-800-730-500000-162	Rev/Fed:Geers Act	221,785.00	496,017.62	0.00	0.00
10-800-730-500000-163	Rev/Fed:Esser Ii	2,500,000.00	41,302.42	0.00	0.00
10-800-730-500000-165	Rev/Fed:Esser Iii	2,500,000.00	0.00	0.00	0.00
10-800-730-500000-341	Rev/Fed:Idea-Cceis	0.00	0.00	0.00	0.00
10-800-730-500000-365	Rev/Fed:T I I Qual Tchrs/Prin	180,737.00	174,951.22	156,189.34	153,468.79
10-800-730-500000-381	Rev/Fed:Title Iv Ssae Grant	69,802.00	45,090.30	67,055.37	65,066.55
10-800-730-500000-391	Rev/Fed:T I I Eng Lang Acq	46,885.00	67,416.54	54,157.44	56,535.23
<b>Total Fund 10 - Federal Special Projects Aid Through DPI (730)</b>		<b>5,545,269.00</b>	<b>1,480,312.33</b>	<b>277,402.15</b>	<b>275,070.57</b>
<b>ESEA Title I Aid (751)</b>					
10-800-751-500000-141	Rev/Fed:Title I Basic Grant	1,040,271.00	1,076,514.60	1,017,906.27	930,753.66
10-800-751-500000-141	Rev/Fed:Title I Carryover	80,000.00	0.00	0.00	0.00
<b>Total Fund 10 - ESEA Title I Aid (751)</b>		<b>1,120,271.00</b>	<b>1,076,514.60</b>	<b>1,017,906.27</b>	<b>930,753.66</b>
<b>Federal Aid Through Other State Agencies (780)</b>					
10-800-780-500000-000	Rev/Fed:Thru St Oth Than Dpi	0.00	373,916.59	335,330.47	343,479.19
<b>Total Fund 10 - Federal Aid Through Other State Agencies (780)</b>		<b>0.00</b>	<b>373,916.59</b>	<b>335,330.47</b>	<b>343,479.19</b>
<b>Total Fund 10 - REVENUES FROM FEDERAL SOURCES (700s)</b>		<b>6,665,540.00</b>	<b>2,930,743.52</b>	<b>1,630,638.89</b>	<b>1,549,303.42</b>
<b>FUND 10 SOURCES 900s -OTHER REVENUES</b>					
<b>Insurance Refunds and Dividends (964)</b>					
10-800-964-500000-000	Rev/Other:Insurance / Workers Comp	1,500.00	1,886.69	37,892.40	9,288.93
10-800-964-500001-000	Rev/Other:Insurance Hail Damage	0.00	0.00	0.00	0.00
<b>Total Fund 10 - Insurance Refunds and Dividends (964)</b>		<b>1,500.00</b>	<b>1,886.69</b>	<b>37,892.40</b>	<b>9,288.93</b>
<b>Refund of Prior Year Expense (971)</b>					
10-800-971-500000-000	Rev/Other:Refund Prior Year Expense	13,500.00	34,255.62	28,950.13	4,913.06
<b>Total Fund 10 - Refund of Prior Year Expense (971)</b>		<b>13,500.00</b>	<b>34,255.62</b>	<b>28,950.13</b>	<b>4,913.06</b>
<b>Miscellaneous Revenue (990)</b>					
10-800-990-162000-000	Rev:Misc Athletics	0.00	0.00	132.17	196.39
10-800-990-500000-000	Rev:Other Misc Revenues	70,000.00	17,991.58	27,598.76	33,115.29
10-800-990-500000-252	Rev/Local:Credit Card Fees	0.00	0.00	0.00	0.00

**MANITOWOC PUBLIC SCHOOL DISTRICT  
2021-22 Adopted Budget - Revenues (Funds 10 - 50)**

Account Number	Name	Adopted Budget 2021-22	Unaudited Actual 2020-21	Actual 2019-20	Actual 2018-19
<b>Total Fund 10 - Miscellaneous Revenue (990)</b>		<b>70,000.00</b>	<b>17,991.58</b>	<b>27,730.93</b>	<b>33,311.68</b>
<b>Total Fund 10 - OTHER REVENUES (900s)</b>		<b>70,000.00</b>	<b>17,991.58</b>	<b>27,730.93</b>	<b>33,311.68</b>
<b>Total Fund 10 Sources 100 - 999</b>		<b>70,545,238.00</b>	<b>65,422,390.82</b>	<b>62,778,437.46</b>	<b>60,457,857.32</b>
<b>FUND 21 - REVENUES</b>					
<b>FUND 21 SOURCES 200s - REVENUE FROM LOCAL SOURCES</b>					
<b>Earnings on Investments (280)</b>					
21-800-280-500000-000	Rev/Local:Interest-Kupper	500.00	40.90	511.76	3,149.87
21-800-280-500001-000	Rev/Local:Interest	500.00	437.06	3,704.75	590.46
<b>Total Fund 21 - Earnings on Investments (280)</b>		<b>1,000.00</b>	<b>477.96</b>	<b>4,216.51</b>	<b>3,740.33</b>
<b>Gifts, Fundraising and Contributions (291)</b>					
				0.00	0.00
21-101-291-500000-000	Rev/Local:Riverview Gifts	2,032.00	424.35	0.00	11,494.01
21-106-291-500000-000	Rev/Local:Franklin Gifts	2,794.00	602.00	0.00	0.00
21-110-291-500000-000	Rev/Local:Jackson Gifts	3,844.00	78.89	0.00	100.00
21-112-291-500000-000	Rev/Local:Jefferson Gifts	188.00	110.00	0.00	0.00
21-112-291-500000-060	Rev/Local:Field Trips Je	90.00	0.00	0.00	0.00
21-116-291-500000-000	Rev/Local:Madison Gifts	4,254.00	716.08	300.00	932.00
21-122-291-500000-000	Rev/Local:Monroe Gifts	2,374.00	59.19	0.00	226.49
21-122-291-500000-060	Rev/Local:Student Council Mo	312.00	0.00	0.00	0.00
21-328-291-500000-000	Rev/Local:Washington Gifts	19,541.00	2,651.58	0.00	5,366.00
21-330-291-500000-000	Rev/Local:Wilson Gifts	16,559.00	1,737.18	0.00	377.73
21-414-291-500000-000	Rev/Local:Lincoln Hs Gifts	78,171.00	29,926.37	8,485.00	2,770.00
21-414-291-500000-060	Rev/Local:Parent Org Lhs	0.00	0.00	2,170.47	0.00
21-414-291-500000-060	Rev/Local:School Store Lhs	0.00	524.00	295.00	0.00
21-414-291-500000-060	Rev/Local:Ships Sips Lhs	0.00	0.00	0.00	0.00
21-414-291-500000-720	Rev/Local:L H S Music Gifts	0.00	30,688.80	32,312.07	14,400.90
21-414-291-500000-724	Rev/Local:A P Scholarship (L H S)	0.00	15,771.00	17,530.00	18,175.00
21-800-291-500001-000	Rev/Local:Gift Sch Forest	0.00	955.00	0.00	3,374.04
<b>Total Fund 21 - Gifts, Fundraising and Contributions (291)</b>		<b>130,159.00</b>	<b>84,244.44</b>	<b>61,092.54</b>	<b>57,216.17</b>
<b>Total Fund 21 - Revenue From Local Sources (200s)</b>		<b>131,159.00</b>	<b>84,722.40</b>	<b>65,309.05</b>	<b>60,956.50</b>
<b>Total Fund 21 Source 100 - 999</b>		<b>131,159.00</b>	<b>84,722.40</b>	<b>65,309.05</b>	<b>60,956.50</b>
<b>FUND 27 - REVENUES</b>					
<b>FUND 27 SOURCES 100s - TRANSFERS-IN FROM ANOTHER FUND</b>					
<b>Transfer-In from Fund 10 (110)</b>					
27-800-110-411000-000	Interfund Tf In:C W D	8,400,940.00	7,798,118.20	7,811,190.26	6,956,543.67
<b>Total Fund 27 - Transfer-In from Fund 10 (110)</b>		<b>8,400,940.00</b>	<b>7,798,118.20</b>	<b>7,811,190.26</b>	<b>6,956,543.67</b>
<b>Total Fund 27 - Transfers-In from Another Fund (100s)</b>		<b>8,400,940.00</b>	<b>7,798,118.20</b>	<b>7,811,190.26</b>	<b>6,956,543.67</b>
<b>FUND 27 SOURCES 600s - REVENUE FROM STATE SOURCES</b>					
<b>Special Education State Aid (611)</b>					
27-800-611-500000-000	Rev/State:Spec Ed Aid	2,940,227.00	2,819,312.00	2,343,548.00	2,266,962.00
<b>Total Fund 27 - Special Education State Aid (611)</b>		<b>2,940,227.00</b>	<b>2,819,312.00</b>	<b>2,343,548.00</b>	<b>2,266,962.00</b>
<b>High Cost Special Education State Aid (625)</b>					
27-800-625-500000-000	Rev/State:High Cost Sp Ed Aid	50,000.00	60,029.00	90,935.00	40,579.00
<b>Total Fund 27 - High Cost Special Education State Aid (625)</b>		<b>50,000.00</b>	<b>60,029.00</b>	<b>90,935.00</b>	<b>40,579.00</b>
<b>Transition Incentive (697)</b>					
27-800-697-500000-000	Rev/State:Transition Incentive Grant	13,000.00	13,000.00	21,000.00	16,000.00

**MANITOWOC PUBLIC SCHOOL DISTRICT  
2021-22 Adopted Budget - Revenues (Funds 10 - 50)**

Account Number	Name	Adopted Budget 2021-22	Unaudited Actual 2020-21	Actual 2019-20	Actual 2018-19
<b>Total Fund 27 - High Cost Special Education State Aid (625)</b>		<b>50,000.00</b>	<b>60,029.00</b>	<b>90,935.00</b>	<b>40,579.00</b>
<b>Total Fund 27 - Revenue From State Sources (600s)</b>		<b>3,003,227.00</b>	<b>2,892,341.00</b>	<b>2,455,483.00</b>	<b>2,323,541.00</b>
<b>FUND 27 SOURCES 700s - REVENUE FROM FEDERAL SOURCES</b>				0.00	0.00
<b>Federal Special Projects Aid Through DPI (730)</b>				0.00	0.00
27-800-730-500000-160	Rev/Fed:Cares Act	12,550.00	152,985.00	0.00	0.00
27-800-730-500000-162	Rev/Fed:Geers Act	1,536.00	3,414.00	0.00	0.00
27-800-730-500000-341	Rev/Fed:Idea Flow Through	1,506,441.00	1,069,234.01	945,089.79	1,129,703.70
27-800-730-500000-341	Rev/Fed:Flow Through Carryover	342,588.00	0.00	0.00	0.00
27-800-730-500000-347	Rev/Fed:Idea Preschool	73,663.00	46,984.92	38,798.17	41,093.31
27-800-730-500000-347	Rev/Fed:Preschool Entitlement Carryover	578.00	0.00	0.00	0.00
<b>Total Fund 27 - Federal Special Projects Aid Through DPI (730)</b>		<b>1,937,356.00</b>	<b>1,272,617.93</b>	<b>983,887.96</b>	<b>1,170,797.01</b>
<b>Federal Aid Through Other State Agencies (780)</b>				0.00	0.00
27-800-780-500000-000	Medicaid School Based Service	200,000.00	188,402.34	310,103.79	490,926.88
<b>Total Fund 27 - Federal Aid Through Other State Agencies (780)</b>		<b>200,000.00</b>	<b>188,402.34</b>	<b>310,103.79</b>	<b>490,926.88</b>
<b>Total Fund 27 - Reveue from Federal Sources (700s)</b>		<b>2,137,356.00</b>	<b>1,461,020.27</b>	<b>1,293,991.75</b>	<b>1,661,723.89</b>
<b>FUND 27 SOURCES 900s - OTHER REVENUES</b>					
<b>Other Miscellaneous Revenue (990)</b>				0.00	0.00
27-800-990-500000-000	Rev:Misc (Record Fee)	0.00	572.00	910.00	1,118.00
<b>Total Fund 27 - Other Miscellaneous Revenue (990)</b>		<b>0.00</b>	<b>572.00</b>	<b>910.00</b>	<b>1,118.00</b>
<b>Total Fund 27 - Other Revenues (900s)</b>		<b>0.00</b>	<b>572.00</b>	<b>910.00</b>	<b>1,118.00</b>
<b>Total Fund 27 Sources 100 - 999</b>		<b>13,541,523.00</b>	<b>12,152,051.47</b>	<b>11,561,575.01</b>	<b>10,942,926.56</b>
<b>FUND 38 - REVENUES</b>					
<b>FUND 38 SOURCES 100s - TRANSFERS-IN FROM ANOTHER FUND</b>					
<b>Transfer in From Fund 10 (110)</b>					
38-800-110-411000-000	Interfund Tf In: Fund 10	0.00	1,134,525.00	2,097,693.00	1,587,171.16
<b>Total Fund 38 - Transfer in From Fund 10 (110)</b>		<b>0.00</b>	<b>1,134,525.00</b>	<b>2,097,693.00</b>	<b>1,587,171.16</b>
<b>Total Fund 38 - Other Revenues (900s)</b>		<b>0.00</b>	<b>1,134,525.00</b>	<b>2,097,693.00</b>	<b>1,587,171.16</b>
<b>FUND 38 SOURCES 200s - LOCAL REVENUES</b>					
<b>Property Tax City of Manitowoc (211)</b>				0.00	0.00
38-800-211-500000-000	P Tax:City Of Manitowoc	1,123,224.00	0.00	0.00	0.00
<b>Total Fund 38 - Property Tax City of Manitowoc (211)</b>		<b>1,123,224.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Total Fund 38 - Local Revenue (200s)</b>		<b>1,123,224.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Total Fund 38 Source 100 - 999</b>		<b>1,123,224.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>FUND 46 - REVENUES</b>					
<b>FUND 46 SOURCES 100s - TRANSFERS-IN FROM ANOTHER FUND</b>					
<b>Transfer-In from Fund 10 (110)</b>					
46-800-110-411000-000	Interfund Tr:Fund 10	0.00	500,000.00	0.00	0.00
<b>Total Fund 46 - Transfer-In from Fund 10 (110)</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Total Fund 46 - Transfers-In from Another Fund (100s)</b>		<b>0.00</b>	<b>500,000.00</b>	<b>0.00</b>	<b>0.00</b>
<b>FUND 46 SOURCES 200s -REVENUE FROM LOCAL SOURCES</b>					
<b>Earnings on Investments (280)</b>					
46-800-280-500000-000	Ev/Local:Interest Income	500.00	581.16	9,090.49	14,238.23
<b>Total Fund 46 - Earnings on Investments (280)</b>		<b>500.00</b>	<b>581.16</b>	<b>9,090.49</b>	<b>14,238.23</b>
<b>Total Fund 46 - Revenue From Local Sources (200s)</b>		<b>500.00</b>	<b>581.16</b>	<b>9,090.49</b>	<b>14,238.23</b>
<b>Total Fund 46 Source 100 - 999</b>		<b>500.00</b>	<b>500,581.16</b>	<b>9,090.49</b>	<b>14,238.23</b>

**MANITOWOC PUBLIC SCHOOL DISTRICT  
2021-22 Adopted Budget - Revenues (Funds 10 - 50)**

Account Number	Name	Adopted Budget 2021-22	Unaudited Actual 2020-21	Actual 2019-20	Actual 2018-19
<b>FUND 50 - REVENUES</b>					
<b>FUND 50 SOURCES 200s - REVENUE FROM LOCAL SOURCES</b>					
<b>Food Service Sales - Pupils (251)</b>					
50-800-251-500003-000	Ev/Local:Ala Carte Sales	150,000.00	202.61	0.00	0.00
<b>Total Fund 50 - Food Service Sales - Pupils (251)</b>		<b>150,000.00</b>	<b>202.61</b>	<b>0.00</b>	<b>0.00</b>
<b>Other Food Service Sales (259)</b>					
50-800-259-500002-000	Ev/Local:Catering	46,000.00	16,432.90	0.00	0.00
50-800-259-500003-000	Ev/Local:Vending	5,000.00	8,647.52	0.00	0.00
<b>Total Fund 50 - Other Food Service Sales (259)</b>		<b>51,000.00</b>	<b>25,080.42</b>	<b>0.00</b>	<b>0.00</b>
<b>Total Fund 50 - Revenue From Local Sources (200s)</b>		<b>201,000.00</b>	<b>25,283.03</b>	<b>0.00</b>	<b>0.00</b>
<b>FUND 50 SOURCES 600s - REVENUE FROM STATE SOURCES</b>					
<b>State Food Service Aid (617)</b>					
50-800-617-500002-543	Ev/State:Wisc School Breakfast	16,300.00	16,311.25	21,295.04	17,541.18
<b>Total Fund 50 - State Food Service Aid (617)</b>		<b>16,300.00</b>	<b>16,311.25</b>	<b>21,295.04</b>	<b>17,541.18</b>
<b>Total Fund 50 - Revenue From State Sources (600s)</b>		<b>16,300.00</b>	<b>16,311.25</b>	<b>21,295.04</b>	<b>17,541.18</b>
<b>FUND 50 SOURCES 700s - REVENUE FROM FEDERAL SOURCES</b>					
<b>Federal Donated Commodities (714)</b>					
50-800-714-500000-000	Ev/Fed:Donated Commodities	150,000.00	145,680.06	125,808.87	117,051.68
<b>Total Fund 50 - Federal Donated Commodities (714)</b>		<b>150,000.00</b>	<b>145,680.06</b>	<b>125,808.87</b>	<b>117,051.68</b>
<b>Federal Food Service Aid (717)</b>					
50-800-717-500000-548	Ev/Fed:Spec Milk Program	2,600.00	428.48	1,653.11	2,707.20
50-800-717-500000-586	Ev/Fed:Summer Food Service Program	230,000.00	2,117,408.98	717,784.74	115,166.43
50-800-717-500001-547	Ev/Fed:National Sch Lunch Prog	1,700,000.00	0.00	676,320.12	959,428.60
50-800-717-500002-546	Ev/Fed:Breakfast Aid	670,000.00	0.00	296,672.23	454,304.57
<b>Total Fund 50 - 50-800-717-500000-548</b>		<b>2,602,600.00</b>	<b>2,117,837.46</b>	<b>1,692,430.20</b>	<b>1,531,606.80</b>
<b>Federal Special Projects Aid Through DPI (730)</b>					
50-800-730-500000-376	Ev/Fed:Ffvp Aid October	60,500.00	41,186.89	46,438.02	19,885.45
50-800-730-500000-531	Ev/Fed:Nslp Equipment Assistance Grant	4,000.00	4,239.00	17,390.00	0.00
<b>Total Fund 50 - Federal Special Projects Aid Through DPI (730)</b>		<b>64,500.00</b>	<b>45,425.89</b>	<b>63,828.02</b>	<b>19,885.45</b>
<b>Total Fund 50 - Revenue From Federal Sources (700s)</b>		<b>2,817,100.00</b>	<b>2,308,943.41</b>	<b>1,882,067.09</b>	<b>1,668,543.93</b>
<b>FUND 50 SOURCES 900s - OTHER REVENUES</b>					
<b>Other Miscellaneous Revenue (990)</b>					
50-800-990-500000-000	Ood Service:Misc Rev-Guarantee	2,000.00	1,209.14	0.00	0.00
<b>Total Fund 50 - Other Miscellaneous Revenue (990)</b>		<b>2,000.00</b>	<b>1,209.14</b>	<b>0.00</b>	<b>0.00</b>
<b>Total Fund 50 Source 100 - 999</b>		<b>3,036,400.00</b>	<b>2,351,746.83</b>	<b>1,903,362.13</b>	<b>1,686,085.11</b>
<b>Total Fund 10 - 99 Revenues</b>		<b>88,378,044.00</b>	<b>81,646,017.68</b>	<b>78,415,467.14</b>	<b>74,749,234.88</b>

# Expenditures (All Funds)

Including:

General Fund (10)

Special Projects (21)

Special Education (27)

Debt Service Funds (38 & 39)

Capital Projects Fund (46)

Food Service Fund (50)



**MANITOWOC PUBLIC SCHOOL DISTRICT  
2021-22 Adopted Budget - Expenditures (FUNDS 10 - 50)**

Account Number	Name	2022 ADOPTED BUDGET	2021 UNAUDITED ACTUAL	2020 ACTUAL	2019 ACTUAL
<b>FUND 10 - EXPENDITURES</b>					
<b>FUND 10 OBJECT 100s - SALARIES AND WAGES</b>					
10-000-100-000000-000	Salary/Wages - Administration	2,197,415.00	2,158,848.24	2,064,993.29	2,096,216.44
10-000-101-000000-000	Salary/Wages - Other Administration	109,209.00	109,911.75	107,914.76	105,020.09
10-000-103-000000-000	Salary/Wages - Paraprofessionals	841,150.00	763,881.41	700,861.48	761,033.62
10-000-104-000000-000	Salary/Wages - Secretaries	1,422,969.00	1,446,124.29	1,444,521.84	1,395,959.70
10-000-105-000000-000	Salary/Wages - Custodians and Maintenance	1,963,477.00	1,998,557.22	1,992,544.43	1,974,831.62
10-000-106-000000-000	Salary/Wages - Noon & Bus Duty, Home Visitors	114,065.00	85,735.27	147,607.86	93,724.61
10-000-109-000000-000	Salary/Wages - Non-Staff Extra Curricular Activities	174,205.00	158,954.00	183,403.35	205,126.16
10-000-112-000000-000	Salary/Wages - Teachers (Teaching contract)	20,666,637.00	20,316,898.25	17,162,301.64	15,359,362.55
10-000-113-000000-000	Salary/Wages - Overtime	54,799.00	51,720.85	63,601.13	97,725.86
10-000-114-000000-000	Salary/Wages - Other Support Staff LHS	100,000.00			
10-000-115-000000-000	Salary/Wages - Outdoor Education	6,644.00	2,500.00	11,193.44	10,420.00
10-000-116-000000-000	Salary/Wages - Mentors/Grant Teacher/Summer Curr School	689,095.00	305,533.53	164,781.67	157,779.27
10-000-117-000000-000	Salary/Wages - coaching/Co-Curricular/Athletics	400,449.00	301,525.00	338,504.20	332,308.00
10-000-118-000000-000	Salary/Wages - Substitute Teachers	565,973.00	315,795.34	415,117.57	450,109.42
10-000-122-000000-000	Salary/Wages - Msc/H Visitors/Attend	926,437.00	693,447.90	190,049.20	178,196.94
10-000-134-000000-000	Salary/Wages - CH1 & Alt Educ	25,000.00	25,856.80	24,330.78	-
<b>Total Fund 10 - Salaries and Wages (100s)</b>		<b>30,257,524.00</b>	<b>28,735,289.85</b>	<b>25,011,726.64</b>	<b>23,217,814.28</b>
<b>FUND 10 OBJECT 200s - EMPLOYEE BENEFITS</b>					
<b>Wisconsin Retirement System (210s)</b>					
10-000-212-000000-000	Wisconsin Retirement System-Employer	2,037,501.00	1,903,462.52	1,621,936.09	1,489,304.04
<b>Total Fund 10 Object 210s</b>		<b>2,037,501.00</b>	<b>1,903,462.52</b>	<b>1,621,936.09</b>	<b>1,489,304.04</b>
10-000-220-000000-000	Federal Social Security Program	2,330,982.00	2,058,084.85	7,361.06	8,219.83
<b>Total Fund 10 Object 220s</b>		<b>2,330,982.00</b>	<b>2,058,084.85</b>	<b>7,361.06</b>	<b>8,219.83</b>
10-000-230-000000-000	WI Group Life Insurance	46,109.00	43,120.80	36,507.53	40,734.86
10-000-231-000000-000	WI Group Life Insurance Additioanl 20%	9,258.00	8,684.75	54,870.32	51,176.26
<b>Total Fund 10 Object 230s</b>		<b>55,367.00</b>	<b>51,805.55</b>	<b>91,377.85</b>	<b>91,911.12</b>
10-000-241-000000-000	District Health Insurance Program	7,379,115.00	6,476,785.95	6,900.00	6,507.12
10-000-243-000000-000	District Dental Insurance Program	536,105.00	362,140.59	280,974.16	294,294.00
10-000-249-000000-000	Other Health & Dental Insurance Costs	0.00	0.00	0.00	0.00
<b>Total Fund 10 Object 240s</b>		<b>7,915,220.00</b>	<b>6,838,926.54</b>	<b>287,874.16</b>	<b>300,801.12</b>
10-000-251-000000-000	Long-Term Disability Insurance	76,787.00	76,329.91	54,870.32	51,176.26
<b>Total Fund 10 Object 250s</b>		<b>76,787.00</b>	<b>76,329.91</b>	<b>54,870.32</b>	<b>51,176.26</b>
10-000-291-000000-000	College Credit Reimbursement	8,200.00	2,838.50	3,855.39	9,631.12
10-000-292-000000-000	Annuity Payments	7,257.00	7,671.20	6,900.00	6,507.12
10-000-299-000000-000	Miscellaneous Employee Benefits	250,000.00	716,349.14	280,974.16	294,294.00
<b>Total Fund 10 Object 290s</b>		<b>265,457.00</b>	<b>726,858.84</b>	<b>291,729.55</b>	<b>310,432.24</b>
<b>Total Fund 10 Object 200s</b>		<b>12,681,314.00</b>	<b>11,655,468.21</b>	<b>2,355,149.03</b>	<b>2,251,844.61</b>
<b>FUND 10 OBJECT 300s - PURCHASED SERVICES</b>					
<b>Personal Services (310)</b>					

**MANITOWOC PUBLIC SCHOOL DISTRICT  
2021-22 Adopted Budget - Expenditures (FUNDS 10 - 50)**

Account Number	Name	2022 ADOPTED BUDGET	2021 UNAUDITED ACTUAL	2020 ACTUAL	2019 ACTUAL
10-101-310-125000-000	Pers Serv:Music Rv	400.00	116.66	294.00	0.00
10-101-310-125200-000	Pers Serv:Orchestra Repairs Rv	333.00	0.00	-	-
10-101-310-125300-000	Pers Serv:Band Repairs Rv	500.00	0.00	-	-
10-101-310-221300-000	Pers Serv:Instr Staff Train Rv	2,500.00	1,013.00	-	-
10-101-310-221300-001	Pers Serv:Slo Instr Staff Train Rv	5,325.00	4,200.00	-	-
10-101-310-241000-000	Pers Serv:Rv Admin	600.00	587.20	851.68	-
10-106-310-125000-000	Pers Serv:Music Fr	500.00	275.28	147.00	700.00
10-106-310-125200-000	Pers Serv:Orchestra Repairs Fr	333.00	0.00	-	-
10-106-310-125300-000	Pers Serv:Band Repairs Fr	500.00	0.00	-	-
10-106-310-221300-000	Pers Serv:Instr Staff Train Fr	500.00	724.00	-	-
10-106-310-221300-001	Pers Serv:Slo Instr Staff Train Fr	5,325.00	4,200.00	-	-
10-106-310-241000-000	Pers Serv:Fra Sch Bldg Admin	1,000.00	986.18	1,057.32	488.04
10-110-310-110000-000	Pers Serv:Jac Undiff Curr	650.00	650.00	-	-
10-110-310-125000-000	Pers Serv:Music Ja	150.00	896.75	100.00	100.00
10-110-310-125200-000	Pers Serv:Orchestra Repairs Ja	333.00	0.00	-	-
10-110-310-125300-000	Pers Serv:Band Repairs Ja	500.00	0.00	-	-
10-110-310-221100-001	Pers Serv:Slo Imprv Instruction Ja	0.00	0.00	-	-
10-110-310-221300-000	Pers Serv:Instr Staff Train Ja	500.00	649.00	-	-
10-110-310-221300-001	Pers Serv:Slo Instr Staff Train Ja	5,325.00	4,200.00	-	-
10-110-310-241000-000	Pers Serv:Jac Sch Bldg Admin	350.00	338.55	269.00	244.00
10-112-310-110124-001	Pers Serv:Slo Math Je	0.00	0.00	-	-
10-112-310-125000-000	Pers Serv:Music Je	500.00	1,010.23	298.48	100.00
10-112-310-125200-000	Pers Serv:Orchestra Repairs Je	333.00	0.00	-	-
10-112-310-125300-000	Pers Serv:Band Repairs Je	500.00	0.00	-	-
10-112-310-221300-000	Pers Serv:Instr Staff Train Je	750.00	724.00	-	-
10-112-310-221300-001	Pers Serv:Slo Instr Staff Train Je	5,325.00	4,200.00	-	-
10-112-310-241000-000	Pers Serv:Jef Sch Bldg Admin	1,000.00	0.00	2,362.10	1,327.05
10-116-310-125000-000	Pers Serv:Music Ma	700.00	116.66	678.50	700.00
10-116-310-125200-000	Pers Serv:Orchestra Repairs Ma	334.00	0.00	-	-
10-116-310-125300-000	Pers Serv:Band Repairs Ma	500.00	0.00	-	-
10-116-310-221300-000	Pers Serv:Instr Staff Train Ma	1,000.00	1,147.07	-	-
10-116-310-221300-001	Pers Serv:Slo Instr Staff Train Ma	5,325.00	4,200.00	-	-
10-116-310-221300-341	Pers Serv:Cceis Instr Staff Training Ma	0.00	0.00	-	-
10-116-310-241000-000	Pers Serv:Mad Sch Bldg Admin	800.00	888.64	472.29	557.33
10-122-310-125000-000	Pers Serv:Music Mo	400.00	571.64	310.00	100.00
10-122-310-125200-000	Pers Serv:Orchestra Repairs Mo	334.00	0.00	-	-
10-122-310-125300-000	Pers Serv:Band Repairs Mo	500.00	0.00	-	-
10-122-310-127000-000	Pers Serv:Soc Studies Mo	160.00	0.00	160.00	-
10-122-310-221300-000	Pers Serv:Instr Staff Train Mo	500.00	1,076.00	-	-
10-122-310-221300-001	Pers Serv:Slo Instr Staff Train Mo	5,325.00	4,200.00	-	-
10-122-310-241000-000	Pers Serv:Mon Sch Bldg Admin	1,000.00	792.98	434.00	702.28
10-126-310-125000-000	Pers Serv:Music St	100.00	0.00	100.00	3,137.64
10-126-310-221300-001	Pers Serv:Slo Instr Staff Train St	10,000.00	4,200.00	-	-
10-126-310-241000-000	Pers Serv:Sta Sch Bldg Admin	1,100.00	570.20	758.33	1,820.74
10-328-310-110127-001	Pers Serv:Slo Soc Studies Wa	3,000.00	1,500.00	-	-
10-328-310-125000-000	Pers Serv:Music Wa	2,400.00	1,752.98	2,077.80	150.00
10-328-310-125200-000	Pers Serv:Orchestra Repairs Wa	1,250.00	0.00	-	-
10-328-310-125300-000	Pers Serv:Band Repairs Wa	2,250.00	0.00	-	-
10-328-310-126000-002	Pers Serv:Science Sll Wa	90.00	0.00	-	-
10-328-310-136000-000	Pers Serv:Tech Ed Wa	1,500.00	471.60	422.73	46.83
10-328-310-143000-000	Pers Serv:Physical Ed Wa	2,500.00	0.00	2,511.65	2,522.03
10-328-310-162000-000	Pers Serv:Athletics Wa	2,000.00	375.00	1,302.00	6,381.00
10-328-310-219000-000	Pers Serv:Police Liaison Officer Wa	45,544.00	88,489.23	44,056.10	-

**MANITOWOC PUBLIC SCHOOL DISTRICT  
2021-22 Adopted Budget - Expenditures (FUNDS 10 - 50)**

Account Number	Name	2022 ADOPTED BUDGET	2021 UNAUDITED ACTUAL	2020 ACTUAL	2019 ACTUAL
10-328-310-221300-000	Pers Serv:Instr Staff Train Wa	0.00	850.00	-	-
10-328-310-221300-001	Pers Serv:Slo Instr Staff Train Wa	15,000.00	10,643.75	933.00	-
10-328-310-241000-000	Pers Serv:Wash Sch Adm	3,500.00	2,067.00	5,343.77	4,914.33
10-330-310-110127-001	Pers Serv:Slo Soc Studies Wi	3,000.00	1,500.00	-	-
10-330-310-125000-000	Pers Serv:Music Wi	1,000.00	1,281.00	1,573.19	295.00
10-330-310-125200-000	Pers Serv:Orchestra Repairs Wi	1,250.00	0.00	-	-
10-330-310-125300-000	Pers Serv:Band Repairs Wi	2,250.00	0.00	-	-
10-330-310-126000-002	Pers Serv:Science Sll Wi	90.00	0.00	-	-
10-330-310-135000-000	Pers Serv:Fam/Consumer Ed Wi	200.00	195.00	136.40	100.00
10-330-310-143000-000	Pers Serv:Physical Ed Wi	500.00	134.42	1,025.61	2,472.59
10-330-310-162000-000	Pers Serv:Athletics Wi	2,000.00	375.00	2,265.59	7,215.16
10-330-310-219000-000	Pers Serv:Police Liaison Officer Wi	36,032.00	75,617.58	40,464.66	-
10-330-310-221300-001	Pers Serv:Slo Instr Staff Train Wi	15,000.00	10,643.75	933.00	-
10-330-310-241000-000	Pers Serv:Wil Sch Bldg Adm	5,000.00	4,929.73	2,598.40	5,762.14
10-414-310-123000-000	Pers Serv:Foreign Lang Lhs	250.00	204.00	38.71	214.00
10-414-310-125000-000	Pers Serv:Music Lhs	5,000.00	4,590.25	4,887.05	15,205.95
10-414-310-125200-000	Pers Serv:Orchestra Repairs Lhs	4,000.00	0.00	-	-
10-414-310-125300-000	Pers Serv:Band Repairs Lhs	4,000.00	0.00	-	-
10-414-310-126000-000	Pers Serv:Science Lhs	0.00	0.00	930.00	-
10-414-310-132000-000	Pers Serv:Business Ed Lhs	0.00	0.00	-	-
10-414-310-135000-577	Pers Serv:Cte Incentive Lhs	30,000.00	19,953.00	20,626.69	28,676.01
10-414-310-136000-000	Pers Serv:Tech Ed Lhs	6,000.00	7,141.05	6,777.97	3,943.51
10-414-310-138100-000	Pers Serv:Lhs At Risk	1,500.00	492.93	1,310.85	-
10-414-310-139000-660	Pers Serv:Youth Apprentice Mtwc Lhs	20,000.00	17,762.46	21,136.08	18,462.11
10-414-310-143000-000	Pers Serv:Physical Ed Lhs	0.00	290.00	865.01	51.96
10-414-310-161339-000	Pers Serv:L H S Forensics	100.00	100.00	-	-
10-414-310-162000-000	Pers Serv:Athletics Lhs	80,000.00	41,649.74	24,473.56	44,204.16
10-414-310-162400-000	Pers Serv:Mpsd Athletic Assoc Lhs	15,000.00	717.00	14,463.45	41,876.49
10-414-310-162800-000	Pers Serv:Wiaa Athletics Lhs	1,500.00	1,859.70	731.36	3,526.65
10-414-310-219000-000	Pers Serv:Police Liaison Officer Lhs	46,231.00	90,938.28	45,834.72	-
10-414-310-221300-001	Pers Serv:Slo Instr Staff Train Lhs	20,000.00	17,087.50	934.00	-
10-414-310-241000-000	Pers Serv:L H S Bldg Adm	12,000.00	8,339.37	10,130.05	4,554.06
10-414-310-253300-000	Pers Serv:Lincoln Custodial	2,000.00	11,600.00	95.00	9,441.40
10-414-310-254300-000	Pers Serv:Lhs Bldg Maintenance	11,600.00	11,600.00	8,041.75	2,975.95
10-710-310-126241-000	Pers Serv:Outdoor Education	1,500.00	405.00	1,180.00	825.00
10-800-310-110000-001	Pers Serv:Slo Undiff Curr	7,000.00	38,840.00	38,500.00	5,000.00
10-800-310-110100-000	Pers Serv:Summer School	0.00	0.00	-	36.90
10-800-310-125100-000	Pers Serv:Instrument Repairs	2,500.00	0.00	-	-
10-800-310-214000-000	Pers Serv:Nurses	3,000.00	7,665.00	13,514.00	4,240.00
10-800-310-219000-381	Pers Serv:Title Iv Family Engagement	7,638.00	9,401.00	-	-
10-800-310-219001-000	Pers Serv:Sign Language Interpreter	500.00	0.00	62.00	-
10-800-310-219124-000	Pers Serv:K-12 Math Support	750.00	2,700.00	-	25.00
10-800-310-221300-001	Pers Serv:Slo Instr Staff Training	35,000.00	8,000.00	5,600.00	5,000.00
10-800-310-221300-341	Pers Serv:Cceis Instr Staff Training	5,000.00	6,835.32	-	-
10-800-310-221300-365	Pers Serv:Title Ii A Instr Staff Train	54,490.00	0.00	-	6,500.00
10-800-310-231100-000	Pers Serv:Board Of Educ	2,500.00	240.00	-	2,739.09
10-800-310-231400-000	Pers Serv:Elections	2,500.00	4,818.25	984.64	1,867.44
10-800-310-231500-000	Pers Serv:Legal Services	25,000.00	29,696.16	17,611.00	8,548.50
10-800-310-231700-000	Pers Serv:Audit Service	37,500.00	43,459.63	30,028.95	44,182.75
10-800-310-232000-000	Pers Serv:Dist Admin	2,000.00	3,641.11	1,870.29	380.42
10-800-310-232200-000	Pers Serv:Comm Relations	5,000.00	4,605.09	29,444.65	28,918.18
10-800-310-251000-000	Pers Serv:Bus Admin	3,000.00	1,119.19	3,060.31	1,062.22
10-800-310-253300-000	Pers Serv:Oper/Buildings	11,000.00	14,118.17	9,200.00	-

**MANITOWOC PUBLIC SCHOOL DISTRICT  
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Account Number	Name	2022 ADOPTED BUDGET	2021 UNAUDITED ACTUAL	2020 ACTUAL	2019 ACTUAL
10-800-310-254300-000	Pers Serv:Maintenance/Plan	2,000.00	265.00	2,061.00	-
10-800-310-258400-000	Pers Serv:Production Center	2,000.00	1,900.00	-	2,327.59
10-800-310-259000-000	Pers Serv:Cobra Administration	7,000.00	6,175.00	1,830.20	-
10-800-310-264200-000	Pers Serv:Recruitment	19,495.00	2,962.40	6,340.00	5,743.80
10-800-310-264400-000	Pers Serv:Non Instr Staff Trng	4,000.00	5,296.00	4,670.00	3,244.64
10-800-310-264500-000	Pers Serv:Health Services	1,500.00	15.00	430.00	(1,328.00)
10-800-310-264900-000	Pers Serv:E A P Staff Services	23,175.00	96.00	-	-
10-800-310-266900-000	Pers Serv:Printer Maint Contract	96,000.00	84,400.08	91,455.29	97,035.46
10-800-310-295000-000	Pers Serv:Admin Tech Serv	10,000.00	22,053.66	-	-
10-800-310-299000-000	Pers Serv:Sec 125 Fees (Bfn)	12,000.00	13,119.30	11,456.00	10,559.55
10-905-310-299000-365	Per Serv:Title lia Bethany	5,862.00	3,400.00	398.00	-
10-910-310-299000-365	Per Serv:Title lia 1st German	2,198.00	498.00	927.75	-
10-915-310-299000-365	Per Serv:Title lia Immanuel	3,154.00	2,878.52	-	-
10-915-310-299000-381	Pers Serv:Title lv Oth Support Serv Imma	1,218.00	0.00	-	680.00
10-925-310-299000-365	Per Serv:Title lia Lutheran	6,754.00	6,150.96	5,782.00	-
10-930-310-299000-365	Per Serv:Title lia Roncalli	20,039.00	6,500.00	-	-
10-930-310-299000-381	Pers Serv:Title lv Oth Supp Serv Roncall	2,500.00	1,200.00	200.00	-
10-945-310-299000-365	Per Serv:Title lia St Johns	2,549.00	2,450.00	1,400.00	-
<b>Total Fund 10 - Personal Services (310)</b>		<b>893,969.00</b>	<b>812,589.20</b>	<b>553,218.93</b>	<b>440,556.95</b>
<b>Property Maintenance Services (324)</b>					
10-101-324-253300-000	Maint Serv:Oper/Bldgs Rv	3,000.00	3,365.22	2,448.50	-
10-101-324-254300-000	Prop Serv:Rv Bldg Maint	3,500.00	5,582.00	21,919.25	13,328.80
10-106-324-253300-000	Maint Serv:Oper/Bldgs Fr	2,500.00	1,913.05	1,296.00	-
10-106-324-254200-000	Prop Serv:Fr Site Repairs	400.00	400.00	-	-
10-106-324-254300-000	Prop Serv:Fr Bldg Maint	5,500.00	10,617.92	2,834.95	570.76
10-106-324-254301-000	Prop Serv:Prop Damage & Insurance Repair	0.00	0.00	-	-
10-110-324-253300-000	Maint Serv:Oper/Bldgs Ja	2,500.00	2,841.62	2,462.16	-
10-110-324-254200-000	Prop Serv:Ja Site Repairs	1,000.00	797.78	-	-
10-110-324-254300-000	Prop Serv:Ja Bldg Maint	3,500.00	8,466.25	112.95	1,587.63
10-112-324-253300-000	Maint Serv:Oper/Bldgs Je	3,500.00	3,614.12	2,512.66	-
10-112-324-254200-000	Prop Serv:Je Site Repairs	1,000.00	9,800.00	-	-
10-112-324-254300-000	Prop Serv:Je Bldg Maint	3,500.00	9,126.20	5,987.90	6,260.96
10-116-324-253300-000	Maint Serv:Oper/Bldgs Ma	2,500.00	2,051.37	1,822.41	-
10-116-324-254300-000	Prop Serv:Mad Bldg Maint	4,000.00	6,995.82	6,149.26	2,060.03
10-116-324-254300-163	Maint Serv:Esser 2 Bldg Maint Ma	250,000.00	0.00	-	-
10-122-324-253300-000	Maint Serv:Oper/Bldgs Mo	2,000.00	1,054.25	1,054.25	258.00
10-122-324-254200-000	Prop Serv:Mo Site Repairs	1,000.00	647.37	-	-
10-122-324-254300-000	Prop Serv:Mon Bldg Maint	3,000.00	8,085.97	237.50	3,484.63
10-122-324-254300-163	Maint Serv:Esser 2 Bldg Maint Mo	250,000.00	0.00	-	-
10-126-324-253300-000	Maint Serv:Oper/Bldgs St	1,000.00	813.00	575.50	-
10-126-324-254200-000	Prop Serv:St Site Repairs	1,000.00	673.68	-	-
10-126-324-254300-000	Prop Serv:Stan Bldg Maint	7,000.00	10,888.23	655.16	418.03
10-126-324-254300-163	Maint Serv:Esser 2 Bldg Maint St	250,000.00	0.00	-	-
10-328-324-253300-000	Maint Serv:Oper/Bldgs Wa	4,700.00	3,916.71	4,601.07	-
10-328-324-254200-000	Prop Serv:Wash Site Repairs	2,000.00	1,897.37	-	-
10-328-324-254300-000	Prop Serv:Wash Bldg Maint	7,000.00	6,484.18	14,899.25	3,763.62
10-330-324-253300-000	Maint Serv:Oper/Bldgs Wi	4,700.00	4,077.62	4,451.44	-
10-330-324-254200-000	Prop Serv:Wil Site Repairs	2,000.00	1,771.58	348.73	61.75
10-330-324-254300-000	Prop Serv:Wil Bldg Maint	7,000.00	11,134.99	6,401.67	7,289.49
10-330-324-254300-163	Maint Serv:Esser 2 Bldg Maint Wi	250,000.00	0.00	-	-
10-414-324-253300-000	Maint Serv:Oper/Bldgs Lhs	10,500.00	11,506.74	19,503.42	550.00
10-414-324-254200-000	Prop Serv:Lhs Site Repairs	3,000.00	2,513.00	3,959.87	-
10-414-324-254300-000	Prop Serv:L H S Bldg Maint	19,825.00	16,828.80	18,736.81	16,301.10

**MANITOWOC PUBLIC SCHOOL DISTRICT  
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Account Number	Name	2022 ADOPTED BUDGET	2021 UNAUDITED ACTUAL	2020 ACTUAL	2019 ACTUAL
10-414-324-254300-163	Maint Serv:Esser 2 Bldg Maint Lhs	500,000.00	0.00	-	-
10-414-324-254490-000	Prop Serv:Lhs Equip Repairs	2,000.00	247.41	2,995.00	-
10-520-324-253300-000	Maint Serv:Oper/Bldgs Mck	1,000.00	634.75	1,263.16	-
10-655-324-254200-000	Prop Serv:Mun Field Site Repairs	500.00	790.00	50.75	-
10-655-324-254300-000	Prop Serv:Mun Field	7,500.00	7,384.36	152.00	261.31
10-710-324-254200-000	Prop Serv:Sch Forest Site Repairs	500.00	453.50	112.50	-
10-710-324-254300-000	Prop Serv:Sch For Bldg Maint	1,000.00	4,450.00	250.00	1,858.50
10-800-324-253300-000	Prop Serv:Oper/Bldgs	3,000.00	2,016.85	2,210.00	240.00
10-800-324-253400-000	Prop Serv:Oper/Equip	500.00	104.00	39.00	1,280.94
10-800-324-254200-000	Prop Serv:District Site Repairs	0.00	0.00	-	558.00
10-800-324-254300-000	Prop Serv:Bldg Maint	6,500.00	14,188.78	508.35	4,733.81
10-800-324-254300-163	Maint Serv:Esser 2 Bldg Maint	1,000,000.00	0.00	-	-
10-800-324-254301-000	Prop Serv:Bldg Damage & Insurance Repair	0.00	0.00	-	-
10-800-324-254500-000	Prop Serv:District Vehicle Maint	7,600.00	7,517.10	457.66	1,428.08
10-800-324-254900-000	Prop Serv:Other Maint	0.00	0.00	-	-
10-801-324-254200-000	Prop Serv:Lindbergh Site Repairs	500.00	435.00	-	-
10-801-324-254300-000	Prop Serv:Lindbergh Bldg Maint	1,000.00	3,688.50	153.50	1,490.00
10-802-324-254300-000	Prop Serv:Maint Bldgs-Rent	200.00	455.00	-	-
10-812-324-254300-000	Prop Serv:M S C Bldg Maint	2,000.00	5,169.36	2,148.00	953.00
<b>Total Fund 10 - Property Maintenance Services (324)</b>		<b>2,645,925.00</b>	<b>195,399.45</b>	<b>133,310.63</b>	<b>68,738.44</b>
<b>Rental (325)</b>					
10-106-325-254301-000	Rental:Prop Damage & Insurance Fr	0.00	0.00	-	-
10-414-325-126000-000	Rental:Science Lhs	200.00	187.74	187.74	241.74
10-414-325-162000-000	Rental:Athletics Lhs	11,000.00	10,983.39	9,803.34	14,840.15
10-414-325-241000-000	Rental:Sch Bldg Adm Lhs	10,000.00	1,203.17	9,124.00	12,249.00
10-800-325-251000-000	Rental:Bus Admin	1,670.00	1,157.38	898.00	898.00
10-800-325-253300-000	Rental:Operations/Plant	350.00	350.00	-	-
10-800-325-254300-000	Rental:Maintenance/Plant	325.00	325.00	-	4,315.70
10-800-325-258400-000	Rental:Production Center	56,500.00	43,681.38	40,897.74	50,534.56
10-930-325-253300-160	Rental:Cares Custodial Roncalli	0.00	4,805.76	-	-
<b>Total Fund 10 - Rental (325)</b>		<b>80,045.00</b>	<b>62,693.82</b>	<b>60,910.82</b>	<b>83,079.15</b>
<b>Construction Services (327)</b>					
10-106-327-255000-000	Constr Serv:Remodeling Fr	0.00	0.00	5,190.00	-
10-414-327-255000-000	Constr Serv:Remodeling Lhs	0.00	0.00	10,040.00	-
10-414-327-255000-577	Constr Serv:Remodeling Cte Incentive Lhs	0.00	0.00	-	-
10-800-327-255300-162	Constr Serv:Geers Remodeling	0.00	0.00	-	-
<b>Total Fund 10 - Construction Services (327)</b>		<b>0.00</b>	<b>0.00</b>	<b>15,230.00</b>	<b>0.00</b>
<b>Building Rental (328)</b>					
10-800-328-255000-000	Building Rental:Clarkbridge/Uw Manty	7,000.00	6,738.60	9,501.00	-
<b>Total Fund 10 - Building Rental (328)</b>		<b>7,000.00</b>	<b>6,738.60</b>	<b>9,501.00</b>	<b>0.00</b>
<b>Other Property Services (329)</b>					
10-101-329-253300-000	Oth Prop Serv:Operations Rv	500.00	0.00	-	-
10-106-329-253300-000	Oth Prop Serv:Operations Fr	500.00	177.23	234.67	378.88
10-110-329-253300-000	Oth Prop Serv:Operations Ja	500.00	226.90	183.59	341.86
10-112-329-253300-000	Oth Prop Serv:Operations Je	500.00	0.00	-	-
10-116-329-253300-000	Oth Prop Serv:Operations Ma	500.00	32.45	27.24	133.96
10-122-329-253300-000	Oth Prop Serv:Operations Mo	500.00	271.58	611.82	1,146.79
10-126-329-253300-000	Oth Prop Serv:Operations St	500.00	8.34	-	298.55
10-328-329-253300-000	Oth Prop Serv:Operations Wa	1,500.00	1,618.43	375.89	593.24
10-330-329-253300-000	Oth Prop Serv:Operations Wi	1,500.00	980.00	161.42	151.85
10-414-329-253300-000	Oth Prop Serv:Operations Lhs	2,000.00	1,122.50	265.62	253.08
10-520-329-253300-000	Oth Prop Serv:Operations Mck	500.00	0.00	-	-
10-710-329-253300-000	Oth Prop Serv:Operations Sch For	500.00	88.90	36.80	61.65
10-800-329-253300-000	Oth Prop Serv:Operations	20,000.00	16,249.50	21,597.50	25,235.08

**MANITOWOC PUBLIC SCHOOL DISTRICT  
2021-22 Adopted Budget - Expenditures (FUNDS 10 - 50)**

Account Number	Name	2022 ADOPTED BUDGET	2021 UNAUDITED ACTUAL	2020 ACTUAL	2019 ACTUAL
<b>Total Fund 10 - Other Property Services (329)</b>		<b>29,500.00</b>	<b>20,775.83</b>	<b>23,494.55</b>	<b>28,594.94</b>
<b>Utilities - Gas For Heat (331)</b>					
10-101-331-253300-000	Gas/Heat:Riverview	26,000.00	24,086.05	23,337.43	28,030.17
10-106-331-253300-000	Gas/Heat:Franklin	19,000.00	17,892.30	15,083.53	20,744.19
10-110-331-253300-000	Gas/Heat:Jackson	22,500.00	18,900.60	19,621.35	23,606.95
10-112-331-253300-000	Gas/Heat:Jefferson	12,500.00	10,733.69	7,980.62	9,882.51
10-116-331-253300-000	Gas/Heat:Madison	14,500.00	13,620.66	12,294.73	14,056.95
10-122-331-253300-000	Gas/Heat:Monroe	19,000.00	17,246.02	14,403.80	18,270.53
10-126-331-253300-000	Gas/Heat:Stangel	16,500.00	14,079.66	12,153.49	14,678.39
10-328-331-253300-000	Gas/Heat:Washington	51,500.00	50,523.33	36,120.90	55,453.73
10-330-331-253300-000	Gas/Heat:Wilson	37,500.00	32,034.49	31,029.97	42,639.27
10-414-331-253300-000	Gas/Heat:Lincoln	11,000.00	8,338.87	7,895.55	10,719.64
10-520-331-253300-000	Gas/Heat:Mckinley	14,000.00	14,456.95	13,540.06	15,063.04
10-540-331-253300-000	Gas/Heat:Next Step Connections Apartment	700.00	566.37	458.50	622.74
10-655-331-253300-000	Gas/Heat:Mun Field	900.00	283.54	245.87	323.14
10-710-331-253300-000	Gas/Heat:School Forest (L P)	9,000.00	4,753.63	5,699.64	8,067.49
10-801-331-253300-000	Gas/Heat:Lindbergh	7,000.00	5,503.87	844.02	3,307.37
10-812-331-253300-000	Gas/Heat:Multi-Service Center	12,000.00	9,892.57	9,099.90	12,858.62
<b>Total Fund 10 - Utilities - Gas For Heat (331)</b>		<b>273,600.00</b>	<b>242,912.60</b>	<b>209,809.36</b>	<b>278,324.73</b>
<b>Utilities - Coal For Heat (333)</b>					
10-414-333-253300-000	Steam/Heat:Lincoln	124,000.00	110,639.60	119,244.92	124,860.11
<b>Total Fund 10 - Utilities - Coal For Heat (333)</b>		<b>124,000.00</b>	<b>110,639.60</b>	<b>119,244.92</b>	<b>124,860.11</b>
<b>Utilities - Electricity For Other Than Heat (336)</b>					
10-101-336-253300-000	Elect/Oth Heat:Riverview	42,000.00	30,470.46	36,907.88	37,776.23
10-106-336-253300-000	Elect/Oth Heat:Franklin	26,000.00	18,587.33	21,334.37	23,478.82
10-110-336-253300-000	Elect/Oth Heat:Jackson	22,000.00	16,287.74	18,504.40	20,043.91
10-112-336-253300-000	Elect/Oth Heat:Jefferson	30,000.00	21,921.42	24,388.82	28,603.28
10-116-336-253300-000	Elect/Oth Heat:Madison	23,000.00	14,078.18	16,716.23	18,046.85
10-122-336-253300-000	Elect/Oth Heat:Monroe	18,000.00	13,370.26	14,789.51	16,359.94
10-126-336-253300-000	Elect/Oth Heat:Stangel	20,000.00	11,463.95	12,595.00	16,836.19
10-328-336-253300-000	Elect/Oth Heat:Washington	49,000.00	35,638.20	43,443.99	49,461.52
10-330-336-253300-000	Elect/Oth Heat:Wilson	50,000.00	30,420.34	36,616.02	46,954.13
10-414-336-253300-000	Elect/Oth Heat:Lincoln	171,000.00	123,666.36	143,911.56	169,583.97
10-520-336-253300-000	Elect/Oth Heat:Mckinley	8,000.00	5,925.52	4,708.18	8,000.12
10-540-336-253300-000	Elect/Oth Heat:Next Step Connections Apt	850.00	455.34	551.80	860.12
10-635-336-253300-000	Elect/Oth Heat:Soccer Field	350.00	112.53	140.00	145.36
10-655-336-253300-000	Elect/Oth Heat:Mun Field	4,000.00	2,095.08	2,473.50	3,011.74
10-710-336-253300-000	Elect/Oth Heat:School Forest	4,000.00	3,423.40	3,745.28	4,316.78
10-801-336-253300-000	Elect/Oth Heat:Lindbergh	16,500.00	12,955.59	15,616.84	16,095.24
10-812-336-253300-000	Elect/Oth Heat:Multi-Service Center	24,000.00	15,574.92	20,197.83	20,870.05
<b>Total Fund 10 - Utilities - Electricity For Other Than Heat (336)</b>		<b>508,700.00</b>	<b>356,446.62</b>	<b>416,641.21</b>	<b>480,444.25</b>
<b>Utilities - Water (337)</b>					
10-101-337-253300-000	Water:Riverview	4,500.00	1,876.05	2,424.28	2,522.30
10-106-337-253300-000	Water:Franklin	1,400.00	974.27	1,317.24	1,271.96
10-110-337-253300-000	Water:Jackson	1,400.00	1,037.25	1,242.06	1,305.04
10-112-337-253300-000	Water:Jefferson	1,600.00	947.25	1,047.96	1,364.72
10-116-337-253300-000	Water:Madison	1,800.00	1,155.80	1,324.10	1,432.06
10-122-337-253300-000	Water:Monroe	2,000.00	688.37	851.78	1,147.29
10-126-337-253300-000	Water:Stangel	1,000.00	451.90	497.76	1,077.63
10-328-337-253300-000	Water:Washington	4,000.00	1,515.53	2,226.30	2,947.30
10-330-337-253300-000	Water:Wilson	5,000.00	1,984.82	2,414.41	3,139.82
10-414-337-253300-000	Water:Lincoln	11,000.00	7,334.40	8,601.10	6,745.53
10-520-337-253300-000	Water:Mckinley	1,000.00	427.45	406.75	509.86
10-540-337-253300-000	Water:Next Step Connections Apt	100.00	68.32	78.53	84.62

**MANITOWOC PUBLIC SCHOOL DISTRICT  
2021-22 Adopted Budget - Expenditures (FUNDS 10 - 50)**

<b>Account Number</b>	<b>Name</b>	<b>2022 ADOPTED BUDGET</b>	<b>2021 UNAUDITED ACTUAL</b>	<b>2020 ACTUAL</b>	<b>2019 ACTUAL</b>
10-655-337-253300-000	Water:Mun Field	1,300.00	767.37	957.79	589.27
10-801-337-253300-000	Water:Lindbergh	500.00	273.55	364.41	337.12
10-812-337-253300-000	Water:Multi-Service Center	1,000.00	481.79	694.27	830.65
<b>Total Fund 10 - Utilities - Water (337)</b>		<b>37,600.00</b>	<b>19,984.12</b>	<b>24,448.74</b>	<b>25,305.17</b>
<b>Utilities - Sewerage (338)</b>					
10-101-338-253300-000	Sewerage:Riverview	4,000.00	2,533.20	3,617.74	3,918.76
10-106-338-253300-000	Sewerage:Franklin	2,600.00	1,423.68	2,066.02	2,010.60
10-110-338-253300-000	Sewerage:Jackson	2,000.00	1,284.32	1,634.18	1,790.84
10-112-338-253300-000	Sewerage:Jefferson	2,000.00	1,091.36	1,313.80	1,930.20
10-116-338-253300-000	Sewerage:Madison	3,400.00	1,469.24	1,770.50	2,080.28
10-122-338-253300-000	Sewerage:Monroe	2,500.00	855.52	1,179.80	1,750.64
10-126-338-253300-000	Sewerage:Stangel	1,300.00	445.48	525.88	1,627.36
10-328-338-253300-000	Sewerage:Washington	5,300.00	1,804.24	3,184.49	4,829.96
10-330-338-253300-000	Sewerage:Wilson	8,700.00	3,243.40	4,099.59	5,721.87
10-414-338-253300-000	Sewerage:Lincoln	15,175.00	11,977.24	13,845.20	9,940.44
10-520-338-253300-000	Sewerage:Mckinley	700.00	405.28	368.86	576.88
10-540-338-253300-000	Sewerage:Next Step Connections Apt	200.00	139.96	157.67	166.76
10-655-338-253300-000	Sewerage:Mun Field	400.00	129.24	260.61	266.45
10-801-338-253300-000	Sewerage:Lindbergh	600.00	454.12	603.72	558.64
10-812-338-253300-000	Sewerage:Multi-Service Center	1,500.00	657.20	1,031.54	1,305.76
<b>Total Fund 10 - Utilities - Sewerage (338)</b>		<b>50,375.00</b>	<b>27,913.48</b>	<b>35,659.60</b>	<b>38,475.44</b>
<b>Utilities - Fire Protection (339)</b>					
10-101-339-253300-000	Fire Prot:Riverview	1,200.00	1,132.44	1,202.02	1,132.44
10-106-339-253300-000	Fire Prot:Franklin	700.00	525.48	561.34	525.48
10-110-339-253300-000	Fire Prot:Jackson	900.00	775.20	823.45	775.20
10-112-339-253300-000	Fire Prot:Jefferson	900.00	775.20	775.20	775.20
10-116-339-253300-000	Fire Prot:Madison	900.00	775.20	821.96	775.20
10-122-339-253300-000	Fire Prot:Monroe	700.00	525.48	525.48	525.48
10-126-339-253300-000	Fire Prot:Stangel	700.00	525.48	505.48	525.48
10-328-339-253300-000	Fire Prot:Washington	1,500.00	1,247.64	1,328.09	1,247.64
10-330-339-253300-000	Fire Prot:Wilson	1,500.00	1,159.20	1,161.95	1,159.20
10-414-339-253300-000	Fire Prot:Lincoln	5,000.00	3,271.46	3,716.82	3,878.36
10-520-339-253300-000	Fire Prot:Mckinley	600.00	411.40	385.12	400.88
10-540-339-253300-000	Fire Prot:Next Step Connections Apt	100.00	43.60	45.18	49.63
10-655-339-253300-000	Fire Prot:Mun Field	700.00	498.64	539.81	504.38
10-801-339-253300-000	Fire Prot:Lindbergh	400.00	364.92	391.16	364.92
10-812-339-253300-000	Fire Prot:Multi Purpose Center	700.00	609.96	650.52	629.96
<b>Total Fund 10 - Utilities - Fire Protection (339)</b>		<b>16,500.00</b>	<b>12,641.30</b>	<b>13,433.58</b>	<b>13,269.45</b>
<b>Pupil Transportation (341)</b>					
10-101-341-256710-141	Pupil Trav:Title I Homeless & Foster Rv	1,000.00	828.74	479.70	-
10-101-341-256715-000	Pupil Trav:Foster Care Rv	3,925.00	1,312.51	3,490.00	-
10-101-341-256770-000	Pupil Trav:Field Trips Rv	3,000.00	606.04	2,032.87	5,443.55
10-106-341-256710-141	Pupil Trav:Title I Homeless & Foster Fr	1,000.00	956.00	-	-
10-110-341-256710-141	Pupil Trav:Title I Homeless & Foster Ja	1,000.00	221.00	-	-
10-110-341-256770-000	Pupil Trav:Jac Field Trips	2,000.00	1,059.64	1,529.76	3,967.57
10-110-341-256770-391	Pupil Trav:Tiii Eng Lang Acq Ja	25.00	0.00	-	-
10-112-341-256715-000	Pupil Trav:Foster Care Je	4,000.00	0.00	2,774.00	-
10-112-341-256770-000	Pupil Trav:Jef Field Trips	4,500.00	941.38	2,382.25	6,766.97
10-116-341-256710-141	Pupil Trav:Title I Homeless & Foster Ma	1,000.00	1,276.65	-	-
10-122-341-256710-141	Pupil Trav:Title I Homeless & Foster Mo	2,000.00	888.01	-	-
10-126-341-256770-000	Pupil Trav:Sta Field Trips	500.00	0.00	162.18	3,784.85
10-328-341-256710-141	Pupil Trav:Title I Homeless & Foster Wa	2,000.00	443.99	-	-
10-328-341-256770-000	Pupil Trav:Athletics Wa	8,000.00	1,344.34	9,995.48	10,032.38

**MANITOWOC PUBLIC SCHOOL DISTRICT  
2021-22 Adopted Budget - Expenditures (FUNDS 10 - 50)**

Account Number	Name	2022 ADOPTED BUDGET	2021 UNAUDITED ACTUAL	2020 ACTUAL	2019 ACTUAL
10-330-341-256710-141	Pupil Trav:Title I Homeless & Foster Wi	1,000.00	120.00	-	-
10-330-341-256770-000	Pupil Trav:Fam/Consumer Ed Wi	200.00	0.00	47.00	501.64
10-330-341-256770-000	Pupil Trav:Athletics Wi	8,000.00	2,112.96	9,462.23	9,123.66
10-414-341-256710-141	Pupil Trav:Title I Homeless & Foster Lhs	1,000.00	114.00	479.70	-
10-414-341-256770-000	Pupil Trav:Athletics Lhs	64,921.00	56,309.36	57,606.47	86,125.17
10-710-341-256770-000	Pupil Trav:Outdoor Education	4,400.00	5,992.11	1,089.30	994.00
10-800-341-256710-000	Pupil Trav:Private Operators	1,312,489.00	1,277,993.04	1,257,257.30	1,364,972.14
10-800-341-256710-141	Pupil Trav:Title I Homeless & Foster	5,000.00	0.00	-	-
10-800-341-256720-000	Pupil Trav:Shuttle Betw Summer Sch	0.00	0.00	-	10,117.16
10-800-341-256730-000	Pupil Trav:Parent Contracts	4,000.00	0.00	811.00	200.00
10-800-341-256770-000	Pupil Trav:Sum Sch Fld Trips	23,989.00	0.00	29,533.89	4,465.30
<b>Total Fund 10 - Pupil Transportation (341)</b>		<b>1,458,949.00</b>	<b>1,352,519.77</b>	<b>1,379,133.13</b>	<b>1,506,494.39</b>
<b>Employee Travel (342)</b>					
10-101-342-213000-000	Emp Trav:Guidance Rv	500.00	0.00	325.00	440.00
10-101-342-241000-000	Emp Trav:Rv Sch Bldg Admin	200.00	0.00	200.00	-
10-103-342-110000-000	Emp Trav:4 K Undiff Curr	500.00	243.49	514.90	458.30
10-106-342-110000-000	Emp Trav:Undiff Curr Fr	1,000.00	28.86	1,536.73	864.00
10-106-342-213000-000	Emp Trav:Guidance Fr	500.00	0.00	479.00	-
10-106-342-221300-000	Emp Trav:Instr Staff Train Fr	500.00	0.00	224.29	520.00
10-106-342-241000-000	Emp Trav:Fra Sch Bldg Admin	250.00	22.66	84.67	23.90
10-110-342-110000-000	Emp Trav:Undiff Curr Ja	500.00	61.22	622.00	334.00
10-110-342-122000-000	Emp Trav:Lang Arts Ja	200.00	0.00	199.00	-
10-110-342-125000-000	Emp Trav:Music Ja	500.00	0.00	434.58	-
10-110-342-213000-000	Emp Trav:Guidance Ja	500.00	0.00	300.00	538.00
10-110-342-241000-000	Emp Trav:Jac Sch Bldg Admin	200.00	18.40	135.12	31.70
10-112-342-110000-000	Emp Trav:Undiff Curr Je	200.00	28.84	436.20	382.00
10-112-342-121000-000	Emp Trav:Art Je	100.00	0.00	220.00	-
10-112-342-124000-000	Emp Trav:Math Je	125.00	0.00	125.00	-
10-112-342-213000-000	Emp Trav:Guidance Je	500.00	0.00	1,309.64	189.02
10-112-342-221300-000	Emp Trav:Instr Staff Train Je	1,200.00	0.00	559.27	-
10-112-342-241000-000	Emp Trav:Jef Sch Bldg Admin	1,200.00	0.00	1,191.78	-
10-112-342-253300-000	Emp Trav:Oper/Custodial Je	500.00	369.57	29.79	-
10-116-342-110000-000	Emp Trav:Undiff Curr Ma	250.00	219.26	293.00	497.00
10-116-342-121000-000	Emp Trav:Art Ma	100.00	0.00	220.00	-
10-116-342-213000-000	Emp Trav:Guidance Ma	500.00	0.00	879.50	409.00
10-116-342-241000-000	Emp Trav:Mad Sch Bldg Admin	200.00	0.00	717.16	362.60
10-122-342-121000-000	Emp Trav:Art Mo	220.00	0.00	220.00	-
10-122-342-213000-000	Emp Trav:Guidance Mo	500.00	0.00	300.00	444.06
10-122-342-221300-000	Emp Trav:Instr Staff Train Mo	500.00	0.00	199.00	-
10-126-342-110000-000	Emp Trav:Undiff Curr St	650.00	81.31	591.84	-
10-126-342-213000-000	Emp Trav:Guidance St	500.00	0.00	407.01	50.00
10-328-342-125000-000	Emp Trav:Music Wa	300.00	0.00	450.33	185.00
10-328-342-126000-002	Emp Trav:Science SII Wa	50.00	0.00	-	-
10-328-342-213000-000	Emp Trav:Guidance Wa	1,000.00	0.00	1,055.40	491.06
10-328-342-241000-000	Emp Trav:Wash Sch Bldg Ad	1,000.00	0.00	655.46	249.00
10-328-342-253300-000	Emp Trav:Oper/Custodial Wa	325.00	325.00	65.55	-
10-330-342-110000-000	Emp Trav:Undiff Curr Wi	500.00	237.83	862.00	973.00
10-330-342-126000-002	Emp Trav:Science SII Wi	50.00	0.00	-	-
10-330-342-213000-000	Emp Trav:Guidance Wi	1,000.00	0.00	1,218.40	356.30
10-330-342-241000-000	Emp Trav:Wil Sch Bldg Adm	2,500.00	164.00	2,236.40	2,419.02
10-414-342-110000-000	Emp Trav:Undiff Curr Lhs	500.00	424.18	1,056.00	934.00
10-414-342-123000-002	Emp Trav:Foreign Lang SII Lhs	200.00	0.00	125.00	-
10-414-342-124000-000	Emp Trav:Math Lhs	500.00	238.00	1,751.48	490.00



**MANITOWOC PUBLIC SCHOOL DISTRICT  
2021-22 Adopted Budget - Expenditures (FUNDS 10 - 50)**

Account Number	Name	2022 ADOPTED BUDGET	2021 UNAUDITED ACTUAL	2020 ACTUAL	2019 ACTUAL
10-414-342-127000-000	Emp Trav:Soc Studies Lhs	500.00	0.00	2,701.16	1,138.60
10-414-342-135000-000	Emp Trav:Fam/Consumer Ed Lhs	0.00	0.00	-	620.11
10-414-342-138100-000	Emp Trav:Lhs At Risk	500.00	225.47	906.58	359.00
10-414-342-162000-000	Emp Trav:Athletics Lhs	5,000.00	420.27	9,922.82	5,011.47
10-414-342-162400-000	Emp Trav:Mpsd Athletic Assoc Lhs	500.00	275.00	435.83	2,032.01
10-414-342-162800-000	Emp Trav:Wiaa Athletics Lhs	5,000.00	5,258.11	-	-
10-414-342-179000-667	Emp Trav:Intl Bacc Admin Lhs	0.00	0.00	2,769.58	741.57
10-414-342-213000-000	Emp Trav:Guidance Lhs	2,000.00	0.00	2,242.67	1,176.07
10-414-342-223700-605	Emp Trav:School To Work Lhs	400.00	0.00	163.96	460.38
10-414-342-223700-660	Emp Trav:Ya Coord Lhs	300.00	18.29	429.33	547.59
10-414-342-241000-000	Emp Trav:L H S Sch Bldg Adm	3,500.00	647.64	3,256.85	2,248.73
10-710-342-126241-000	Emp Trav:Outdoor Education	3,500.00	523.04	1,834.02	2,676.68
10-800-342-123207-322	Emp Trav:Bil-Bicultural	1,000.00	0.00	169.95	618.26
10-800-342-162000-000	Emp Trav:Athletics	500.00	0.00	1,588.82	-
10-800-342-214000-000	Emp Trav:Nurse	1,000.00	1,023.73	1,889.14	2,897.25
10-800-342-219100-000	Emp Trav:Mental Wellness Coord	1,000.00	0.00	819.65	1,547.76
10-800-342-219122-000	Emp Trav:K-12 Reading Support	300.00	0.00	804.42	1,216.10
10-800-342-219124-000	Emp Trav:K-12 Math Support	1,050.00	0.00	1,645.72	2,223.72
10-800-342-221300-001	Emp Trav:Slo Instr Staff Training	10,000.00	0.00	175.00	3,650.86
10-800-342-221300-165	Emp Trav:Esser 3 Instr Staff Train	10,000.00	0.00	-	-
10-800-342-221300-341	Emp Trav:Cceis Instr Staff Training	13,500.00	0.00	-	-
10-800-342-221500-162	Emp Trav:Geers Instr Tech	0.00	45.02	-	-
10-800-342-231100-000	Emp Trav:Board Of Educ	1,300.00	0.00	1,272.12	928.24
10-800-342-232000-000	Emp Trav:Dist Admin	2,000.00	36.00	2,643.68	3,901.28
10-800-342-251000-000	Emp Trav:Bus Admin	2,500.00	378.35	532.43	3,973.65
10-800-342-253300-000	Emp Trav:Oper/Custodial	2,000.00	1,664.73	1,948.03	4,132.21
10-800-342-254100-000	Emp Trav:Direction Of Maint	500.00	320.00	-	175.44
10-800-342-254300-000	Emp Trav:Oper/Maint	3,000.00	2,523.16	1,821.00	1,334.99
10-800-342-264400-000	Emp Trav:Non Instr Staff Trng	3,000.00	744.00	1,551.43	1,002.00
10-800-342-295000-000	Emp Trav:Admin Tech Serv	500.00	400.14	-	-
<b>Total Fund 10 - Employee Travel (342)</b>		<b>94,870.00</b>	<b>16,965.57</b>	<b>63,754.69</b>	<b>56,254.93</b>
<b>Contracted Service Travel (343)</b>					
10-116-343-221300-341	Contr Serv Travel:Cceis Instr Staff Trai	0.00	0.00	-	-
<b>Total Fund 10 - Contracted Service Travel (343)</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Fuel (348)</b>					
10-414-348-241000-000	Vehicle Fuel:Building Admin	1,500.00	655.34	700.95	706.22
<b>Total Fund 10 - Fuel (348)</b>		<b>1,500.00</b>	<b>655.34</b>	<b>700.95</b>	<b>706.22</b>
<b>Communication - Advertising (351)</b>					
10-126-351-221900-165	Advertising:Esser 3 Oth Imprv Instr St	0.00	0.00	-	-
10-800-351-231100-000	Advertising:Bd Educ Proceeding	1,200.00	0.00	-	-
10-800-351-231400-000	Advertising:Elections	150.00	0.00	-	-
10-800-351-263300-000	Advertising:Staff Relations	500.00	0.00	425.00	-
10-800-351-264200-000	Advertising:Recruitment	4,500.00	4,265.93	3,758.00	4,595.31
<b>Total Fund 10 - Communication - Advertising (351)</b>		<b>6,350.00</b>	<b>4,265.93</b>	<b>4,183.00</b>	<b>4,595.31</b>
<b>Communication - Postage (353)</b>					
10-101-353-241000-000	Postage:Rv Sch Bldg Admin	1,200.00	1,468.23	1,109.00	1,004.02
10-103-353-110000-000	Postage:4 K Undiff Curr	1,000.00	311.09	1,026.95	244.83
10-106-353-241000-000	Postage:Fra Sch Bldg Admin	2,000.00	2,146.14	3,072.30	1,786.33
10-110-353-241000-000	Postage:Jac Sch Bldg Admin	1,300.00	1,368.98	1,415.63	694.03
10-112-353-241000-000	Postage:Jef Sch Bldg Admin	1,500.00	1,971.76	1,305.05	1,240.41
10-116-353-241000-000	Postage:Mad Sch Bldg Admin	1,100.00	1,136.97	825.35	468.00
10-122-353-241000-000	Postage:Mon Sch Bldg Admin	1,000.00	1,031.18	977.35	593.84
10-126-353-241000-000	Postage:Sta Sch Bldg Admin	600.00	584.40	548.80	802.19
10-328-353-241000-000	Postage:Wash Sch Bldg	6,000.00	7,778.37	3,872.12	3,788.62

**MANITOWOC PUBLIC SCHOOL DISTRICT  
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Account Number	Name	2022 ADOPTED BUDGET	2021 UNAUDITED ACTUAL	2020 ACTUAL	2019 ACTUAL
10-330-353-241000-000	Postage:Wil Sch Bldg Adm	6,000.00	6,970.35	3,352.23	3,838.71
10-414-353-179000-667	Postage:Intl Bacc Admin Lhs	0.00	0.00	34.94	265.94
10-414-353-241000-000	Postage:Lhs Sch Bldg Adm	22,000.00	12,760.68	1,752.90	1,965.96
10-800-353-110100-000	Postage:Summer School	750.00	850.38	62.00	852.47
10-800-353-211000-000	Postage:Assessment	50.00	48.30	90.00	1.45
10-800-353-263232-000	Postage:Dist Admin	11,500.00	8,512.55	8,790.52	6,786.24
<b>Total Fund 10 - Communication - Postage (353)</b>		<b>56,000.00</b>	<b>46,939.38</b>	<b>28,235.14</b>	<b>24,333.04</b>
<b>Communication - Printing and Binding (354)</b>					
10-112-354-219000-141	Prtg/Binding:Title I Parent Inv Je	50.00	38.07	-	-
10-112-354-241000-000	Prtg/Binding:Jef Sch Bldg Adm	300.00	0.00	-	-
10-126-354-241000-000	Prtg/Binding:Sta Sch Bldg Adm	25.00	25.95	12.29	-
10-328-354-161317-000	Prtg/Binding:Wash Publications	4,500.00	4,472.29	4,147.18	4,582.81
10-328-354-241000-000	Prtg/Binding:Wash Sch Bldg	2,000.00	351.38	1,722.00	1,229.93
10-330-354-161317-000	Prtg/Binding:Wil Publication	7,500.00	4,179.70	6,400.00	7,770.44
10-330-354-241000-000	Prtg/Binding:Wil Sch Bldg Adm	400.00	160.26	219.24	1,418.82
10-414-354-161317-000	Prtg/Binding:Lhs Publications	45,000.00	3,885.33	35,234.50	41,710.67
10-414-354-241000-000	Prtg/Binding:Lhs Sch Bldg Adm	20,000.00	34,684.75	6,766.13	6,201.54
10-800-354-110100-000	Prtg/Binding:Summer School	11,000.00	150.99	7,248.04	11,266.00
10-800-354-219000-141	Prtg/Binding:Title I Public Parent Invol	500.00	0.00	-	-
10-800-354-232200-000	Prtg/Binding:Comm Relations	10,000.00	8,950.76	7,106.33	11,549.23
<b>Total Fund 10 - Communication - Printing and Binding (354)</b>		<b>101,275.00</b>	<b>56,899.48</b>	<b>68,855.71</b>	<b>85,729.44</b>
<b>Communication - Telephone (355)</b>					
10-800-355-263351-000	Telephone:District Wide	45,000.00	52,574.81	58,628.70	58,936.63
<b>Total Fund 10 - Communication - Telephone (355)</b>		<b>45,000.00</b>	<b>52,574.81</b>	<b>58,628.70</b>	<b>58,936.63</b>
<b>Communication - Internet Access (358)</b>					
10-800-358-221500-000	Internet Access	110,000.00	0.00	-	-
10-800-358-295000-000	Internet Access	0.00	52,574.81	58,628.70	58,936.63
<b>Total Fund 10 - Communication - Internet Access (358)</b>		<b>110,000.00</b>	<b>52,574.81</b>	<b>58,628.70</b>	<b>58,936.63</b>
<b>Software Services (362)</b>					
10-101-362-110000-000	Software Serv:Undiff Curr Rv	0.00	0.00	-	-
10-101-362-110122-001	Software Serv:Slo Lang Arts Rv	1,000.00	826.33	-	-
10-101-362-125000-000	Software Serv:Music Rv	150.00	0.00	-	-
10-101-362-221500-000	Software Serv:Instr Tech Rv	500.00	459.36	-	-
10-101-362-222200-031	Software Serv:Csf Libraries Rv	6,944.00	2,947.13	-	-
10-101-362-295000-000	Software Serv:Admin Tech Serv Rv	1,800.00	1,582.95	-	-
10-106-362-110122-001	Software Serv:Slo Lang Arts Fr	1,000.00	826.33	-	-
10-106-362-121000-000	Software Serv:Art Fr	55.00	0.00	-	-
10-106-362-123207-322	Software Serv:Bil-Bicultural Fr	0.00	252.95	-	-
10-106-362-125000-000	Software Serv:Music Fr	150.00	0.00	-	-
10-106-362-221500-000	Software Serv:Instr Tech Fr	500.00	432.68	-	-
10-106-362-222200-031	Software Serv:Csf Libraries Fr	6,944.00	2,947.13	-	-
10-106-362-295000-000	Software Serv:Admin Tech Serv Fr	3,500.00	3,270.85	-	-
10-110-362-110000-000	Software Serv:Undiff Curr Ja	100.00	154.64	-	-
10-110-362-110122-001	Software Serv:Slo Lang Arts Ja	1,000.00	826.33	-	-
10-110-362-125000-000	Software Serv:Music Ja	150.00	0.00	-	-
10-110-362-221500-000	Software Serv:Instr Tech Ja	500.00	432.68	-	-
10-110-362-222200-031	Software Serv:Csf Libraries Ja	3,794.00	5,807.13	-	-
10-110-362-295000-000	Software Serv:Admin Tech Serv Ja	2,500.00	2,401.75	-	-
10-112-362-110122-001	Software Serv:Slo Lang Arts Je	1,000.00	826.33	-	-
10-112-362-121000-000	Software Serv:Art Je	54.00	0.00	-	-
10-112-362-125000-000	Software Serv:Music Je	150.00	0.00	-	-
10-112-362-221500-000	Software Serv:Instr Tech Je	500.00	432.68	-	-
10-112-362-222200-031	Software Serv:Csf Libraries Je	6,944.00	2,947.13	-	-
10-112-362-295000-000	Software Serv:Admin Tech Serv Je	3,200.00	3,140.75	-	-

**MANITOWOC PUBLIC SCHOOL DISTRICT  
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Account Number	Name	2022 ADOPTED BUDGET	2021 UNAUDITED ACTUAL	2020 ACTUAL	2019 ACTUAL
10-116-362-110000-000	Software Serv:Undiff Curr Ma	0.00	0.00	-	-
10-116-362-110122-001	Software Serv:Slo Lang Arts Ma	1,000.00	826.33	-	-
10-116-362-121000-000	Software Serv:Art Ma	100.00	0.00	-	-
10-116-362-125000-000	Software Serv:Music Ma	150.00	0.00	-	-
10-116-362-221500-000	Software Serv:Instr Tech Ma	500.00	403.68	-	-
10-116-362-222200-031	Software Serv:Csf Libraries Ma	6,944.00	2,947.13	-	-
10-116-362-295000-000	Software Serv:Admin Tech Serv Ma	1,800.00	1,478.00	-	-
10-122-362-110000-000	Software Serv:Undiff Curr Mo	250.00	139.90	-	-
10-122-362-110122-001	Software Serv:Slo Lang Arts Mo	1,000.00	826.33	-	-
10-122-362-121000-000	Software Serv:Art Mo	100.00	0.00	-	-
10-122-362-125000-000	Software Serv:Music Mo	150.00	0.00	-	-
10-122-362-221500-000	Software Serv:Instr Tech Mo	500.00	432.68	-	-
10-122-362-222200-031	Software Serv:Csf Libraries Mo	6,424.00	2,491.93	-	-
10-122-362-295000-000	Software Serv:Admin Tech Serv Mo	2,200.00	2,032.25	-	-
10-126-362-120000-165	Software Serv:Esser 3 Reg Curr St	50,000.00	0.00	-	-
10-126-362-125000-000	Software Serv:Music St	200.00	0.00	-	-
10-126-362-126000-000	Software Serv:Science St	2,520.00	0.00	-	-
10-126-362-221200-001	Software Serv:Slo Curr Devel St	0.00	0.00	-	-
10-126-362-221500-000	Software Serv:Instr Tech St	500.00	432.68	-	-
10-126-362-222200-031	Software Serv:Csf Libraries St	1,281.00	1,280.68	-	-
10-126-362-241000-000	Software Serv:Sch Bldg Admin St	100.00	79.00	-	-
10-328-362-110122-001	Software Serv:Slo Lang Arts Wa	1,000.00	826.34	-	-
10-328-362-110124-001	Software Serv:Slo Math Wa	0.00	0.00	-	-
10-328-362-125000-000	Software Serv:Music Wa	800.00	729.49	-	-
10-328-362-126000-000	Software Serv:Science Wa	2,850.00	2,850.00	-	-
10-328-362-221200-001	Software Serv:Slo Curr Devel Wa	0.00	0.00	-	-
10-328-362-221500-000	Software Serv:Instr Tech Wa	1,500.00	1,300.86	-	-
10-328-362-222200-031	Software Serv:Csf Libraries Wa	8,413.00	2,712.86	-	-
10-328-362-241000-000	Software Serv:Sch Bldg Admin Wa	2,000.00	725.00	-	-
10-330-362-110122-001	Software Serv:Slo Lang Arts Wi	1,000.00	826.34	-	-
10-330-362-110124-001	Software Serv:Slo Math Wi	0.00	0.00	-	-
10-330-362-123000-000	Software Serv:Foreign Lang Wi	100.00	95.76	-	-
10-330-362-125000-000	Software Serv:Music Wi	2,750.00	2,613.69	-	-
10-330-362-126000-000	Software Serv:Science Wi	2,000.00	1,880.00	-	-
10-330-362-221200-001	Software Serv:Slo Curr Devel Wi	0.00	0.00	-	-
10-330-362-221500-000	Software Serv:Instr Tech Wi	1,500.00	1,300.86	-	-
10-330-362-222200-031	Software Serv:Csf Libraries Wi	13,625.00	9,617.96	-	-
10-330-362-241000-000	Software Serv:Sch Bldg Admin Wi	400.00	79.00	-	-
10-414-362-110122-001	Software Serv:Slo Lang Arts Lhs	1,000.00	829.34	-	-
10-414-362-120000-667	Software Serv:Intl Bacc Reg Curr Lhs	100.00	87.00	-	-
10-414-362-121000-667	Software Serv:Intl Bacc Art Lhs	700.00	691.68	-	-
10-414-362-122000-667	Software Serv:Intl Bacc Lang Arts Lhs	750.00	691.68	-	-
10-414-362-123000-000	Software Serv:Foreign Lang Lhs	5,500.00	5,663.57	-	-
10-414-362-123000-002	Software Serv:Foreign Lang Sll Lhs	280.00	0.00	-	-
10-414-362-123000-667	Software Serv:Intl Bacc Foreign Lang Lhs	0.00	0.00	-	-
10-414-362-124000-000	Software Serv:Math Lhs	7,700.00	7,947.00	-	-
10-414-362-124000-667	Software Serv:Intl Bacc Math Lhs	0.00	0.00	-	-
10-414-362-125000-000	Software Serv:Music Lhs	1,700.00	1,658.27	-	-
10-414-362-126000-000	Software Serv:Science Lhs	700.00	681.00	-	-
10-414-362-126000-667	Software Serv:Intl Bacc Science Lhs	750.00	966.36	-	-
10-414-362-127000-000	Software Serv:Soc Studies Lhs	0.00	0.00	-	-
10-414-362-127000-667	Software Serv:Intl Bacc Soc Studies Lhs	969.00	968.36	-	-
10-414-362-127900-667	Software Serv:Intl Bacc Theory Lhs	250.00	199.99	-	-

**MANITOWOC PUBLIC SCHOOL DISTRICT  
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Account Number	Name	2022 ADOPTED BUDGET	2021 UNAUDITED ACTUAL	2020 ACTUAL	2019 ACTUAL
10-414-362-132000-000	Software Serv:Business Ed Lhs	1,750.00	1,733.99	-	-
10-414-362-135000-000	Software Serv:Fam Consumer Ed Lhs	750.00	750.00	-	-
10-414-362-135000-577	Software Serv:Cte Incentive Lhs	750.00	0.00	-	-
10-414-362-136000-000	Software Serv:Tech Ed Lhs	850.00	850.00	-	-
10-414-362-138100-000	Software Serv:At Risk Lhs	20,000.00	20,000.00	-	-
10-414-362-139000-660	Software Serv:Ya Lhs	500.00	227.40	-	-
10-414-362-143000-000	Software Serv:Physical Ed Lhs	1,900.00	1,900.00	-	-
10-414-362-162000-000	Software Serv:Athletics Lhs	5,000.00	135.14	-	-
10-414-362-179000-667	Software Serv:Intl Bacc Admin Lhs	1,000.00	691.69	-	-
10-414-362-221200-001	Software Serv:Slo Curr Devel Lhs	0.00	0.00	-	-
10-414-362-221500-000	Software Serv:Instr Tech Lhs	5,000.00	5,147.02	-	-
10-414-362-222200-031	Software Serv:Csf Libraries Lhs	22,426.00	27,768.03	-	-
10-414-362-241000-000	Software Serv:Sch Bldg Admin Lhs	1,350.00	1,861.22	-	-
10-510-362-110000-001	Software Serv:Lighthouse Learning Academ	32,000.00	31,218.00	-	-
10-800-362-211000-000	Software Serv:Assessment	80,000.00	75,093.40	-	-
10-800-362-219124-000	Software Serv:K-12 Math Support	600.00	733.00	-	-
10-800-362-221500-000	Software Serv:Instructional Technology	15,000.00	0.00	-	-
10-800-362-222200-031	Software Serv:Csf Libraries	1,306.00	1,280.68	-	-
10-800-362-231100-000	Software Serv:Board Of Educ	2,000.00	3,080.00	-	-
10-800-362-232000-000	Software Serv:District Admin	4,000.00	3,841.15	-	-
10-800-362-251000-000	Software Serv:Business Admin	323,575.00	6,324.63	-	-
10-800-362-253300-000	Software Serv:Oper/Buildings	30,000.00	26,837.73	-	-
10-800-362-253700-000	Software Serv:Safety Services	6,000.00	5,650.00	-	-
10-800-362-256100-000	Software Serv:Transportation	15,230.00	6,333.75	-	-
10-800-362-269000-583	Software Serv:Educator Effectiveness	32,000.00	32,080.00	-	-
10-800-362-295000-000	Software Serv:Admin Tech Serv	35,000.00	28,517.11	-	-
10-925-362-120000-381	Software Serv:Title Iv Reg Curr Lutheran	618.00	600.00	-	-
10-930-362-124000-141	Software Serv:Title I Math Roncalli	300.00	299.00	-	-
10-930-362-221500-160	Software Serv:Cares Instr Tech Roncalli	0.00	2,344.25	-	-
<b>Total Fund 10 - Software Services (362)</b>		<b>815,396.00</b>	<b>375,125.32</b>	<b>0.00</b>	<b>0.00</b>
<b>Payment to Non-Governmental Agencies (370)</b>					
10-103-370-431000-000	Pers Serv:Y M C A - 4 K	365,000.00	422,808.84	418,017.78	389,780.06
10-103-370-431000-000	Pers Serv:Lakeshore Childcare 4 K	25,000.00	0.00	-	23,558.75
<b>Total Fund 10 - Payment to Non-Governmental Agencies (370)</b>		<b>390,000.00</b>	<b>422,808.84</b>	<b>418,017.78</b>	<b>413,338.81</b>
<b>Total Fund 10 - Payment to Non-Governmental Agencies (370)</b>		<b>390,000.00</b>	<b>422,808.84</b>	<b>418,017.78</b>	<b>413,338.81</b>
<b>Payment to WI School District (382)</b>					
10-800-382-264200-000	Pytm Wi Sch Dist:Recruitment	2,000.00	1,000.00	2,600.00	-
10-800-382-435000-000	Gen Tuition:Open Enrollment	2,869,791.00	3,198,387.68	2,218,871.00	2,073,831.00
<b>Total Fund 10 - Payment to WI School District (382)</b>		<b>2,871,791.00</b>	<b>3,199,387.68</b>	<b>2,221,471.00</b>	<b>2,073,831.00</b>
<b>Payment to CESA (386)</b>					
10-102-386-431000-000	Cesa:Headstart	325,000.00	331,679.76	319,176.02	309,474.56
10-328-386-431000-162	Cesa:Geers Instr Services Wa	0.00	0.00	-	-
10-330-386-431000-162	Cesa:Geers Instr Services Wi	0.00	0.00	-	-
10-414-386-431000-162	Cesa:Geers Instr Services Lhs	0.00	0.00	-	-
10-800-386-110000-001	Cesa:Slo Undiff Curr	0.00	0.00	-	-
10-800-386-221100-001	Cesa:Slo Imprv Instruction	143,000.00	80,119.00	42,760.70	4,274.82
10-800-386-232000-000	Cesa:Dist Admin	0.00	0.00	-	-
10-800-386-232200-000	Cesa:Community Relations	30,000.00	24,000.00	-	-
10-800-386-251000-000	Cesa:Business Administration	41,000.00	38,548.19	-	-
10-800-386-269000-583	Cesa:Oth Services Educator Effectiveness	0.00	0.00	-	-
10-800-386-295000-000	Cesa:Admin Technology Services	0.00	0.00	-	-
10-800-386-299000-000	Cesa:Other Support Services	17,000.00	17,257.00	-	-
<b>Total Fund 10 - Payment to CESA (386)</b>		<b>556,000.00</b>	<b>491,603.95</b>	<b>361,936.72</b>	<b>313,749.38</b>
<b>Payment to State (387)</b>					

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Account Number	Name	2022 ADOPTED BUDGET	2021 UNAUDITED ACTUAL	2020 ACTUAL	2019 ACTUAL
10-414-387-431000-000	Pynt Univ:Pupil Instruction Lhs	200,000.00	100,195.95	25,470.97	1,321.28
10-800-387-438000-000	Payment To State:Private School Vouchers	2,240,823.00	1,956,426.00	1,543,738.00	1,055,981.00
<b>Total Fund 10 - Payment to State (387)</b>		<b>2,440,823.00</b>	<b>2,056,621.95</b>	<b>1,569,208.97</b>	<b>1,057,302.28</b>
<b>Payment to WTCS District (389)</b>					
10-800-389-431000-000	Pynt Wtcs:Pupil Instruction	13,000.00	10,010.33	12,991.62	3.00
<b>Total Fund 10 - Payment to WTCS District (389)</b>		<b>13,000.00</b>	<b>10,010.33</b>	-	-
<b>Total Fund 10 - Purchased Services 300s</b>		<b>13,628,168.00</b>	<b>10,007,687.78</b>	<b>7,860,649.45</b>	<b>7,235,859.69</b>
<b>FUND 10 OBJECT 400s - NONCAPITAL OBJECTS</b>					
<b>General Supplies and Materials (411)</b>					
10-100-411-110126-001	Supp/Mats:Slo Elem Science	0.00	551.24	91.98	69.26
10-101-411-110000-000	Supp/Mats:Riv Classroom	4,777.00	11,924.71	5,013.61	10,179.69
10-101-411-110000-162	Supp/Mats:Geers Undiff Curr Rv	0.00	0.00	-	-
10-101-411-110122-001	Supp/Mats:Slo Lang Arts Rv	3,000.00	1,049.58	2,438.34	8,026.31
10-101-411-110124-001	Supp/Mats:Slo Math Rv	3,000.00	6,893.80	28,224.40	3,207.25
10-101-411-110126-000	Supp/Mats:Elem Science Rv	0.00	0.00	-	-
10-101-411-110126-001	Supp/Mats:Slo Science Rv	1,500.00	98.40	1,341.00	12.53
10-101-411-120000-141	Supp/Mats:Title I Reg Curr Rv	5,000.00	0.00	-	-
10-101-411-121000-000	Supp/Mats:Art Rv	3,000.00	3,181.00	1,536.10	1,594.82
10-101-411-121000-002	Supp/Mats:Art SII Rv	196.00	196.00	636.39	-
10-101-411-122000-000	Supp/Mats:Lang Arts Rv	200.00	0.00	250.20	94.68
10-101-411-122000-002	Supp/Mats:Lang Arts SII Rv	196.00	131.25	169.61	-
10-101-411-122900-002	Supp/Mats:Reading SII Rv	196.00	0.00	67.10	-
10-101-411-124000-002	Supp/Mats:Math SII Rv	196.00	173.37	119.52	-
10-101-411-125000-000	Supp/Mats:Music Rv	500.00	505.65	490.87	240.22
10-101-411-125000-002	Supp/Mats:Music SII Rv	196.00	197.48	196.00	-
10-101-411-126000-002	Supp/Mats:Science SII Rv	500.00	228.65	537.61	-
10-101-411-127000-002	Supp/Mats:Social Studies SII Rv	196.00	0.00	-	-
10-101-411-143000-000	Supp/Mats:Physical Ed Rv	1,000.00	915.51	1,323.84	225.62
10-101-411-143000-002	Supp/Mats:Phy Ed SII Rv	196.00	138.01	-	-
10-101-411-144000-000	Supp/Mats:Playgrd,Recess	300.00	0.00	-	-
10-101-411-171000-002	Supp/Mats:Ell SII Rv	196.00	0.00	28.49	-
10-101-411-213000-000	Supp/Mats:Guidance Rv	600.00	243.24	362.34	-
10-101-411-221100-001	Supp/Mats:Slo Imprv Instruction Rv	0.00	222.35	216.81	-
10-101-411-221500-000	Supp/Mats:Instr Tech Rv	200.00	21.46	-	-
10-101-411-222200-000	Supp/Mats:Library/Media Serv Rv	300.00	106.51	149.71	207.32
10-101-411-241000-000	Supp/Mats:Rv Sch Bldg Admin	500.00	100.51	92.70	631.61
10-101-411-253300-000	Supp/Mats:Custodial Rv	600.00	354.90	373.77	140.00
10-101-411-254300-000	Supp/Mats:Rv Bldg Maint	1,200.00	1,198.66	1,466.95	1,674.22
10-101-411-295000-000	Supp/Mats:Admin Tech Serv Rv	300.00	271.58	-	-
10-103-411-110000-000	Supp/Mats:4 K Undiff Curr	7,945.00	7,118.73	5,294.38	3,353.50
10-106-411-110000-000	Supp/Mats:Fra Classroom	16,000.00	17,218.25	13,861.87	3,562.86
10-106-411-110000-162	Supp/Mats:Geers Undiff Curr Fr	0.00	0.00	-	-
10-106-411-110122-001	Supp/Mats:Slo Lang Arts Fr	3,000.00	1,049.58	2,496.83	4,508.40
10-106-411-110124-001	Supp/Mats:Slo Math Fr	3,000.00	6,904.83	42,115.73	3,197.90
10-106-411-110126-000	Supp/Mats:Elem Science Fr	0.00	256.54	43.00	659.41
10-106-411-110126-001	Supp/Mats:Slo Science Fr	1,500.00	0.00	1,298.00	574.86
10-106-411-121000-000	Supp/Mats:Art Fr	1,800.00	1,604.94	1,662.94	1,928.87
10-106-411-121000-002	Supp/Mats:Art SII Fr	196.00	196.00	-	-
10-106-411-122000-000	Supp/Mats:Lang Arts Fr	200.00	0.00	-	132.00
10-106-411-122000-002	Supp/Mats:Lang Arts SII Fr	196.00	244.09	169.61	-
10-106-411-122900-000	Supp/Mats:Reading Liaison Fr	200.00	0.00	1,009.25	66.40
10-106-411-122900-002	Supp/Mats:Reading SII Fr	196.00	0.00	113.11	-
10-106-411-124000-000	Supp/Mats:Math Fr	500.00	0.00	451.89	-

**MANITOWOC PUBLIC SCHOOL DISTRICT  
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Account Number	Name	2022 ADOPTED BUDGET	2021 UNAUDITED ACTUAL	2020 ACTUAL	2019 ACTUAL
10-106-411-124000-002	Supp/Mats:Math SII Fr	196.00	173.37	179.28	-
10-106-411-125000-000	Supp/Mats:Music Fr	500.00	499.07	314.67	283.92
10-106-411-125000-002	Supp/Mats:Music SII Fr	196.00	197.48	196.00	-
10-106-411-127000-002	Supp/Mats:Social Studies SII Fr	196.00	0.00	-	-
10-106-411-143000-000	Supp/Mats:Physical Ed Fr	350.00	329.37	-	510.48
10-106-411-143000-002	Supp/Mats:Phy Ed SII Fr	196.00	303.27	-	-
10-106-411-144000-000	Supp/Mats:Playgrd,Recess	350.00	352.94	-	-
10-106-411-171000-002	Supp/Mats:Ell SII Fr	196.00	325.59	162.71	-
10-106-411-213000-000	Supp/Mats:Guidance Fr	600.00	0.00	897.97	-
10-106-411-219000-141	Supp/Mats:Title I Parent Inv Fr	5,000.00	1,956.71	-	-
10-106-411-221500-000	Supp/Mats:Instr Tech Fr	200.00	15.78	-	-
10-106-411-222200-000	Supp/Mats:Library/Media Serv Fr	300.00	113.05	118.21	158.55
10-106-411-241000-000	Supp/Mats:Fra Sch Bldg Admin	3,547.00	4,556.53	4,280.57	1,755.85
10-106-411-253300-000	Supp/Mats:Custodial Fr	600.00	0.00	200.85	-
10-106-411-254300-000	Supp/Mats:Fr Bldg Maint	1,200.00	18.63	724.89	67.50
10-106-411-254301-000	Supp/Mats:Prop Damage & Insurance Repair	1,200.00	0.00	-	-
10-106-411-295000-000	Supp/Mats:Admin Tech Serv Fr	300.00	213.74	-	-
10-110-411-110000-000	Supp/Mats:Jac Classroom	9,000.00	6,579.70	7,160.68	6,911.56
10-110-411-110000-162	Supp/Mats:Geers Undiff Curr Ja	0.00	0.00	-	-
10-110-411-110122-001	Supp/Mats:Slo Lang Arts Ja	3,000.00	1,049.58	2,224.17	5,780.68
10-110-411-110124-001	Supp/Mats:Slo Math Ja	3,000.00	7,867.24	31,270.68	3,197.90
10-110-411-110126-000	Supp/Mats:Elem Science Ja	0.00	0.00	43.00	160.42
10-110-411-110126-001	Supp/Mats:Slo Science Ja	1,500.00	388.45	1,298.00	12.52
10-110-411-121000-000	Supp/Mats:Art Ja	2,100.00	2,100.95	1,810.38	1,889.43
10-110-411-121000-002	Supp/Mats:Art SII Ja	197.00	197.00	-	-
10-110-411-122000-000	Supp/Mats:Lang Arts Ja	650.00	0.00	656.77	132.00
10-110-411-122000-002	Supp/Mats:Lang Arts SII Ja	197.00	168.99	169.61	-
10-110-411-122900-002	Supp/Mats:Reading SII Ja	197.00	0.00	202.57	-
10-110-411-124000-000	Supp/Mats:Math Ja	650.00	0.00	634.09	-
10-110-411-124000-002	Supp/Mats:Math SII Ja	197.00	173.37	149.40	-
10-110-411-125000-000	Supp/Mats:Music Ja	750.00	995.18	497.10	715.54
10-110-411-125000-002	Supp/Mats:Music SII Ja	197.00	197.48	197.00	-
10-110-411-126000-000	Supp/Mats:Science Ja	500.00	0.00	-	-
10-110-411-127000-000	Supp/Mats:Soc Studies Ja	500.00	0.00	-	-
10-110-411-127000-002	Supp/Mats:Social Studies SII Ja	197.00	0.00	-	-
10-110-411-143000-000	Supp/Mats:Physical Ed Ja	700.00	680.60	213.89	913.82
10-110-411-143000-002	Supp/Mats:Phy Ed SII Ja	197.00	194.99	999.05	-
10-110-411-144000-000	Supp/Mats:Playgrd,Recess	900.00	813.96	1,237.18	-
10-110-411-161306-000	Supp/Mats:Theatre Ja	500.00	0.00	523.55	-
10-110-411-171000-000	Supp/Mats:Ell Liaison Ja	500.00	0.00	-	145.41
10-110-411-171000-002	Supp/Mats:Ell SII Ja	197.00	161.50	47.12	-
10-110-411-213000-000	Supp/Mats:Guidance Ja	600.00	508.68	1,003.49	-
10-110-411-221500-000	Supp/Mats:Instr Tech Ja	200.00	19.76	-	-
10-110-411-222200-000	Supp/Mats:Library/Media Serv Ja	300.00	71.56	75.76	203.65
10-110-411-241000-000	Supp/Mats:Jac Sch Bldg Admin	3,796.00	2,567.97	1,391.33	845.06
10-110-411-253300-000	Supp/Mats:Custodial Ja	600.00	1,640.96	693.14	472.08
10-110-411-254300-000	Supp/Mats:Ja Bldg Maint	1,200.00	1,972.72	40.30	1,006.22
10-110-411-295000-000	Supp/Mats:Admin Tech Serv Ja	300.00	317.09	-	-
10-112-411-110000-000	Supp/Mats:Jef Classroom	5,011.00	17,977.20	10,736.50	5,253.93
10-112-411-110000-162	Supp/Mats:Geers Undiff Curr Je	0.00	0.00	-	-
10-112-411-110122-001	Supp/Mats:Slo Lang Arts Je	3,000.00	1,487.08	1,925.24	3,940.52
10-112-411-110124-001	Supp/Mats:Slo Math Je	3,000.00	6,402.93	40,220.99	3,197.90
10-112-411-110126-000	Supp/Mats:Elem Science Je	0.00	0.00	52.22	250.35

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Account Number	Name	2022 ADOPTED BUDGET	2021 UNAUDITED ACTUAL	2020 ACTUAL	2019 ACTUAL
10-112-411-110126-001	Supp/Mats:Slo Science Je	1,500.00	129.83	1,298.00	12.52
10-112-411-120000-141	Supp/Mats:Title I Reg Curr Je	3,000.00	0.00	-	-
10-112-411-121000-000	Supp/Mats:Art Je	2,000.00	1,580.49	1,679.83	3,509.71
10-112-411-121000-002	Supp/Mats:Art SII Je	197.00	197.00	58.54	-
10-112-411-122000-000	Supp/Mats:Lang Arts Je	595.00	0.00	594.22	132.00
10-112-411-122000-002	Supp/Mats:Lang Arts SII Je	197.00	209.21	169.61	-
10-112-411-122900-000	Supp/Mats:Reading Liaison Je	200.00	432.19	202.25	128.72
10-112-411-122900-002	Supp/Mats:Reading SII Je	197.00	0.00	67.10	-
10-112-411-123207-322	Supp/Mats:Bil-Bicultural Je	2,000.00	279.49	717.39	1,033.02
10-112-411-124000-000	Supp/Mats:Math Je	500.00	1,135.08	573.70	-
10-112-411-124000-002	Supp/Mats:Math SII Je	197.00	173.37	179.28	-
10-112-411-125000-000	Supp/Mats:Music Je	500.00	1,048.59	536.66	1,026.60
10-112-411-125000-002	Supp/Mats:Music SII Je	197.00	197.48	197.00	-
10-112-411-126000-000	Supp/Mats:Science Je	100.00	34.68	87.73	29.97
10-112-411-127000-002	Supp/Mats:Social Studies SII Je	197.00	0.00	-	-
10-112-411-143000-000	Supp/Mats:Physical Ed Je	500.00	732.60	700.00	647.73
10-112-411-143000-002	Supp/Mats:Phy Ed SII Je	197.00	194.99	-	-
10-112-411-144000-000	Supp/Mats:Playgrd,Recess	500.00	313.24	246.74	-
10-112-411-171000-002	Supp/Mats:Ell SII Je	197.00	280.93	-	-
10-112-411-213000-000	Supp/Mats:Guidance Je	600.00	456.29	1,222.31	241.49
10-112-411-219000-141	Supp/Mats:Title I Parent Inv Je	5,000.00	2,084.26	-	-
10-112-411-221100-000	Supp/Mats:Imprv Instruction Je	500.00	148.27	289.80	195.00
10-112-411-221500-000	Supp/Mats:Instr Tech Je	200.00	35.60	-	-
10-112-411-222200-000	Supp/Mats:Library/Media Serv Je	300.00	36.61	80.44	114.70
10-112-411-241000-000	Supp/Mats:Jef Sch Bldg Admin	2,000.00	688.68	1,929.77	577.56
10-112-411-253300-000	Supp/Mats:Custodial Je	600.00	1,374.03	-	-
10-112-411-254300-000	Supp/Mats:Je Bldg Maint	1,200.00	323.00	885.27	109.37
10-112-411-295000-000	Supp/Mats:Admin Tech Serv Je	300.00	0.00	-	-
10-116-411-110000-000	Supp/Mats:Mad Classroom	6,000.00	6,875.30	5,887.02	3,156.41
10-116-411-110000-162	Supp/Mats:Geers Undiff Curr Ma	0.00	0.00	-	-
10-116-411-110122-001	Supp/Mats:Slo Lang Arts Ma	3,000.00	1,049.58	2,319.08	4,103.01
10-116-411-110124-001	Supp/Mats:Slo Math Ma	3,000.00	6,124.97	21,584.49	3,197.90
10-116-411-110126-000	Supp/Mats:Elem Science Ma	0.00	0.00	43.00	780.95
10-116-411-110126-001	Supp/Mats:Slo Science Ma	1,500.00	78.44	1,298.00	574.86
10-116-411-121000-000	Supp/Mats:Art Ma	1,250.00	1,190.65	1,217.55	118.26
10-116-411-121000-002	Supp/Mats:Art SII Ma	197.00	197.00	-	-
10-116-411-122000-000	Supp/Mats:Lang Arts Ma	250.00	430.59	218.92	132.00
10-116-411-122000-002	Supp/Mats:Lang Arts SII Ma	197.00	119.73	169.61	-
10-116-411-122900-000	Supp/Mats:Reading Liaison Ma	250.00	167.63	30.00	87.78
10-116-411-122900-002	Supp/Mats:Reading SII Ma	197.00	0.00	67.10	-
10-116-411-124000-000	Supp/Mats:Math Ma	250.00	5.00	239.97	-
10-116-411-124000-002	Supp/Mats:Math SII Ma	197.00	173.37	119.52	-
10-116-411-125000-000	Supp/Mats:Music Ma	700.00	625.61	117.28	364.95
10-116-411-125000-002	Supp/Mats:Music SII Ma	197.00	197.48	197.00	-
10-116-411-127000-002	Supp/Mats:Social Studies SII Ma	197.00	0.00	-	-
10-116-411-143000-000	Supp/Mats:Physical Ed Ma	800.00	835.95	331.32	515.34
10-116-411-143000-002	Supp/Mats:Phy Ed SII Ma	197.00	138.01	-	-
10-116-411-144000-000	Supp/Mats:Playgrd,Recess	200.00	288.42	157.95	-
10-116-411-171000-002	Supp/Mats:Ell SII Ma	197.00	0.00	-	-
10-116-411-213000-000	Supp/Mats:Guidance Ma	600.00	267.15	1,258.16	-
10-116-411-221100-001	Supp/Mats:Slo Imprv Instruction Ma	0.00	222.35	216.81	4.06
10-116-411-221500-000	Supp/Mats:Instr Tech Ma	200.00	0.00	-	-
10-116-411-222200-000	Supp/Mats:Library/Media Serv Ma	300.00	129.00	146.68	130.41

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Account Number	Name	2022 ADOPTED BUDGET	2021 UNAUDITED ACTUAL	2020 ACTUAL	2019 ACTUAL
10-116-411-241000-000	Supp/Mats:Mad Sch Bldg Admin	2,979.00	2,264.84	1,314.92	56.00
10-116-411-253300-000	Supp/Mats:Custodial Ma	600.00	153.94	2,256.55	60.44
10-116-411-254200-000	Supp/Mats:Ma Site Repairs	1,000.00	910.09	-	-
10-116-411-254300-000	Supp/Mats:Mad Bldg Maint	1,200.00	1,085.54	863.12	103.19
10-116-411-295000-000	Supp/Mats:Admin Tech Serv Ma	300.00	0.00	-	-
10-122-411-110000-000	Supp/Mats:Mon Classroom	7,000.00	5,564.71	12,396.17	2,187.14
10-122-411-110000-162	Supp/Mats:Geers Undiff Curr Mo	0.00	0.00	-	-
10-122-411-110000-341	Supp/Mats:Cceis Undiff Curr Mo	0.00	0.00	-	-
10-122-411-110122-001	Supp/Mats:Slo Lang Arts Mo	3,000.00	1,088.08	1,944.83	4,591.81
10-122-411-110124-001	Supp/Mats:Slo Math Mo	3,000.00	6,656.95	28,885.66	3,197.90
10-122-411-110126-000	Supp/Mats:Elem Science Mo	0.00	0.00	43.00	1,158.43
10-122-411-110126-001	Supp/Mats:Slo Science Mo	1,500.00	49.00	1,415.59	574.85
10-122-411-121000-000	Supp/Mats:Art Mo	2,200.00	2,442.89	1,409.73	1,701.88
10-122-411-121000-002	Supp/Mats:Art SII Mo	197.00	217.20	-	-
10-122-411-122000-000	Supp/Mats:Lang Arts Mo	1,000.00	249.05	896.62	132.00
10-122-411-122000-002	Supp/Mats:Lang Arts SII Mo	197.00	112.66	169.61	-
10-122-411-122900-000	Supp/Mats:Reading Liaison Mo	1,000.00	952.93	-	148.98
10-122-411-122900-002	Supp/Mats:Reading SII Mo	197.00	0.00	67.12	-
10-122-411-124000-000	Supp/Mats:Math Mo	200.00	149.30	301.94	-
10-122-411-124000-002	Supp/Mats:Math SII Mo	197.00	173.37	149.40	-
10-122-411-125000-000	Supp/Mats:Music Mo	1,000.00	813.54	570.30	1,252.38
10-122-411-125000-002	Supp/Mats:Music SII Mo	197.00	197.47	195.68	-
10-122-411-126000-000	Supp/Mats:Science Mo	500.00	0.00	-	-
10-122-411-127000-000	Supp/Mats:Soc Studies Mo	500.00	0.00	-	-
10-122-411-127000-002	Supp/Mats:Social Studies SII Mo	197.00	0.00	-	-
10-122-411-143000-000	Supp/Mats:Physical Ed Mo	500.00	329.36	-	650.42
10-122-411-143000-002	Supp/Mats:Phy Ed SII Mo	197.00	194.99	-	-
10-122-411-144000-000	Supp/Mats:Playgrd,Recess	400.00	0.00	403.79	258.02
10-122-411-171000-002	Supp/Mats:Ell SII Mo	197.00	171.28	109.20	-
10-122-411-213000-000	Supp/Mats:Guidance Mo	600.00	200.00	877.00	-
10-122-411-219000-141	Supp/Mats:Title I Parent Inv Mo	3,000.00	1,281.47	-	-
10-122-411-221500-000	Supp/Mats:Instr Tech Mo	200.00	48.90	-	-
10-122-411-222200-000	Supp/Mats:Library/Media Serv Mo	300.00	185.64	123.64	297.50
10-122-411-241000-000	Supp/Mats:Mon Sch Bldg Admin	1,691.00	896.79	380.09	537.91
10-122-411-253300-000	Supp/Mats:Custodial	600.00	252.35	534.62	241.62
10-122-411-254300-000	Supp/Mats:Mon Bldg Maint	1,200.00	402.95	70.52	2,358.91
10-122-411-295000-000	Supp/Mats:Admin Tech Serv Mo	300.00	0.00	-	-
10-126-411-110000-000	Supp/Mats:Sta Classroom	3,859.00	463.72	796.66	9,471.91
10-126-411-110122-001	Supp/Mats:Slo Lang Arts St	4,000.00	4.08	1,980.60	3,564.42
10-126-411-110124-001	Supp/Mats:Slo Math St	1,500.00	0.00	-	3,197.85
10-126-411-110126-001	Supp/Mats:Slo Science St	1,500.00	0.00	-	574.83
10-126-411-120000-141	Supp/Mats:Title I Reg Curr St	25,000.00	0.00	-	-
10-126-411-120000-162	Supp/Mats:Geers Reg Curr St	0.00	0.00	-	-
10-126-411-121000-000	Supp/Mats:Art St	250.00	0.00	250.00	2,008.04
10-126-411-122000-000	Supp/Mats:Lang Arts St	500.00	584.50	83.90	132.00
10-126-411-122000-002	Supp/Mats:Lang Arts SII St	200.00	197.17	194.64	-
10-126-411-122900-000	Supp/Mats:Reading Liaison St	500.00	452.71	155.64	88.33
10-126-411-124000-000	Supp/Mats:Math St	500.00	261.88	345.29	-
10-126-411-126000-000	Supp/Mats:Science St	245.00	0.00	-	138.48
10-126-411-143000-000	Supp/Mats:Physical Ed St	250.00	0.00	130.79	850.76
10-126-411-143000-002	Supp/Mats:Phy Ed SII St	100.00	0.00	-	-
10-126-411-171000-000	Supp/Mats:Ell Liaison St	100.00	0.00	-	113.97
10-126-411-213000-000	Supp/Mats:Guidance St	600.00	0.00	320.76	140.55



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Account Number	Name	2022 ADOPTED BUDGET	2021 UNAUDITED ACTUAL	2020 ACTUAL	2019 ACTUAL
10-126-411-221500-000	Supp/Mats:Instr Tech St	300.00	0.00	-	-
10-126-411-222200-000	Supp/Mats:Library/Media Serv St	300.00	0.00	-	610.07
10-126-411-241000-000	Supp/Mats:Sta Sch Bldg Admin	1,330.00	1,344.26	807.50	8.49
10-126-411-253300-000	Supp/Mats:Custodial	600.00	1,296.01	637.67	-
10-126-411-254300-000	Supp/Mats:Sta Bldg Maint	1,200.00	160.16	-	287.18
10-126-411-295000-000	Supp/Mats:Admin Tech Serv St	300.00	82.42	-	-
10-328-411-110000-000	Supp/Mats:Wash Classroom	3,111.00	3,397.87	8,158.17	-
10-328-411-110122-001	Supp/Mats:Slo Lang Arts Wa	1,000.00	1,211.50	6,743.25	88.54
10-328-411-110126-001	Supp/Mats:Slo Science Wa	1,500.00	0.00	192.40	-
10-328-411-111100-000	Supp/Mats:Bldg Wa	0.00	0.00	-	-
10-328-411-120000-162	Supp/Mats:Geers Reg Curr Wa	0.00	0.00	-	-
10-328-411-121000-000	Supp/Mats:Art Wa	2,000.00	1,268.59	1,532.48	3,200.49
10-328-411-121000-002	Supp/Mats:Art SII Wa	390.00	489.33	-	-
10-328-411-122000-000	Supp/Mats:Lang Arts Wa	1,300.00	0.00	221.80	2,000.39
10-328-411-122000-002	Supp/Mats:Lang Arts SII Wa	590.00	55.82	-	-
10-328-411-122900-002	Supp/Mats:Reading SII Wa	590.00	669.87	733.81	-
10-328-411-123000-000	Supp/Mats:Foreign Lang Wa	0.00	1,323.85	1,617.67	2,950.81
10-328-411-123000-002	Supp/Mats:Foreign Lang SII Wa	490.00	0.00	224.09	-
10-328-411-124000-002	Supp/Mats:Math SII Wa	590.00	0.00	-	-
10-328-411-125000-000	Supp/Mats:Music Wa	2,500.00	2,849.04	2,366.22	2,972.62
10-328-411-125000-002	Supp/Mats:Music SII Wa	300.00	300.00	-	-
10-328-411-126000-000	Supp/Mats:Science Wa	4,000.00	315.72	3,936.68	267.05
10-328-411-126000-002	Supp/Mats:Science SII Wa	450.00	0.00	-	-
10-328-411-127000-000	Supp/Mats:Soc Studies Wa	1,000.00	44.86	413.66	251.70
10-328-411-127000-002	Supp/Mats:Social Studies SII Wa	590.00	0.00	-	-
10-328-411-132000-000	Supp/Mats:Business Ed Wa	0.00	0.00	167.20	480.00
10-328-411-132000-002	Supp/Mats:Business Ed SII Wa	590.00	628.97	54.79	-
10-328-411-135000-000	Supp/Mats:Fam/Consumer Ed Wa	1,000.00	64.89	323.81	3,581.03
10-328-411-135000-002	Supp/Mats:Fam/Consumer Ed SII Wa	590.00	466.49	-	-
10-328-411-135000-577	Supp/Mats:Cte Incentive Wa	3,000.00	2,681.05	3,742.37	-
10-328-411-136000-000	Supp/Mats:Tech Ed Wa	2,500.00	906.68	2,546.62	4,850.69
10-328-411-136000-002	Supp/Mats:Tech Ed SII Wa	590.00	487.74	-	-
10-328-411-141000-002	Supp/Mats:Health Wa	390.00	407.05	-	-
10-328-411-143000-000	Supp/Mats:Physical Ed Wa	2,500.00	3,848.81	2,375.69	4,295.26
10-328-411-143000-002	Supp/Mats:Phy Ed SII Wa	360.00	250.34	622.95	-
10-328-411-162000-000	Supp/Mats:Athletics Wa	2,475.00	2,369.44	2,111.82	2,495.57
10-328-411-171000-000	Supp/Mats:Ell Liaison Wa	500.00	0.00	-	548.81
10-328-411-171000-002	Supp/Mats:Ell SII Wa	442.00	458.06	-	-
10-328-411-213000-000	Supp/Mats:Guidance Wa	800.00	352.82	-	-
10-328-411-219000-141	Supp/Mats:Title I Parent Inv Wa	30,000.00	2,728.98	-	-
10-328-411-221300-000	Supp/Mats:Wash Instr Staff Train	3,174.00	2,811.03	247.17	374.22
10-328-411-221500-000	Supp/Mats:Instr Tech Wa	300.00	42.92	-	-
10-328-411-222200-000	Supp/Mats:Library/Media Serv Wa	1,200.00	275.13	1,028.61	396.19
10-328-411-241000-000	Supp/Mats:Wash Sch Bldg Adm	20,366.00	19,470.46	6,653.60	2,735.54
10-328-411-253300-000	Supp/Mats:Custodial Wa	1,500.00	2,008.49	308.81	2,023.29
10-328-411-254300-000	Supp/Mats:Washington	2,000.00	1,668.25	762.69	1,703.12
10-328-411-295000-000	Supp/Mats:Admin Tech Serv Wa	0.00	278.31	-	-
10-330-411-110000-000	Supp/Mats:Wil Classroom	4,000.00	2,944.82	1,412.25	222.60
10-330-411-110122-001	Supp/Mats:Slo Lang Arts Wi	1,000.00	1,250.53	6,427.44	88.54
10-330-411-110126-001	Supp/Mats:Slo Science Wi	1,500.00	0.00	192.39	-
10-330-411-120000-162	Supp/Mats:Geers Reg Curr Wi	0.00	0.00	-	-
10-330-411-121000-000	Supp/Mats:Art Wi	3,000.00	1,772.47	2,056.07	4,979.93
10-330-411-121000-002	Supp/Mats:Art SII Wi	390.00	0.00	-	-

**MANITOWOC PUBLIC SCHOOL DISTRICT  
2021-22 Adopted Budget - Expenditures (FUNDS 10 - 50)**

Account Number	Name	2022 ADOPTED BUDGET	2021 UNAUDITED ACTUAL	2020 ACTUAL	2019 ACTUAL
10-330-411-122000-000	Supp/Mats:Lang Arts Wi	1,000.00	1,409.00	2,449.60	1,370.42
10-330-411-122000-002	Supp/Mats:Lang Arts SII Wi	590.00	55.82	202.86	-
10-330-411-122900-000	Supp/Mats:Reading Liaison Wi	3,000.00	10,487.56	1,000.97	303.61
10-330-411-122900-002	Supp/Mats:Reading SII Wi	393.00	390.04	228.23	-
10-330-411-123000-000	Supp/Mats:Foreign Lang Wi	3,000.00	930.72	1,405.49	1,371.39
10-330-411-123000-002	Supp/Mats:Foreign Lang SII Wi	490.00	0.00	123.48	-
10-330-411-124000-000	Supp/Mats:Math Wi	2,000.00	353.96	184.89	393.16
10-330-411-124000-002	Supp/Mats:Math SII Wi	590.00	0.00	-	-
10-330-411-125000-000	Supp/Mats:Music Wi	1,500.00	1,714.97	2,850.06	2,101.99
10-330-411-125000-002	Supp/Mats:Music SII Wi	300.00	274.05	-	-
10-330-411-126000-000	Supp/Mats:Science Wi	6,000.00	2,185.71	7,897.57	4,219.29
10-330-411-126000-002	Supp/Mats:Science SII Wi	450.00	590.00	-	-
10-330-411-127000-000	Supp/Mats:Soc Studies Wi	2,000.00	299.03	740.88	79.90
10-330-411-127000-002	Supp/Mats:Social Studies SII Wi	590.00	0.00	-	-
10-330-411-132000-000	Supp/Mats:Business Ed Wi	3,000.00	20.00	-	3,284.31
10-330-411-132000-002	Supp/Mats:Business Ed SII Wi	590.00	539.04	122.10	-
10-330-411-135000-000	Supp/Mats:Fam/Consumer Ed Wi	500.00	295.99	187.48	3,512.75
10-330-411-135000-002	Supp/Mats:Fam/Consumer Ed SII Wi	590.00	682.15	-	-
10-330-411-135000-577	Supp/Mats:Cte Incentive Wi	3,000.00	1,137.50	1,251.60	-
10-330-411-136000-000	Supp/Mats:Tech Ed Wi	3,000.00	1,429.56	3,054.22	7,053.18
10-330-411-136000-002	Supp/Mats:Tech Ed SII Wi	590.00	622.56	-	-
10-330-411-141000-002	Supp/Mats:Health Wi	390.00	483.73	-	-
10-330-411-143000-000	Supp/Mats:Physical Ed Wi	2,000.00	200.00	3,056.01	5,566.32
10-330-411-143000-002	Supp/Mats:Phy Ed SII Wi	360.00	297.98	518.89	-
10-330-411-161339-000	Supp/Mats:Wilson Forensics	500.00	0.00	-	-
10-330-411-162000-000	Supp/Mats:Athletics Wi	3,030.00	2,711.51	5,331.93	4,546.00
10-330-411-171000-000	Supp/Mats:Ell Liaison Wi	1,000.00	113.36	220.31	315.02
10-330-411-171000-002	Supp/Mats:Ell SII Wi	443.00	439.49	52.32	-
10-330-411-213000-000	Supp/Mats:Guidance Wi	800.00	322.64	190.00	446.52
10-330-411-221500-000	Supp/Mats:Instr Tech Wi	300.00	336.77	-	-
10-330-411-222200-000	Supp/Mats:Library/Media Serv Wi	1,200.00	8.75	378.06	353.63
10-330-411-241000-000	Supp/Mats:Wil Sch Bldg Adm	4,741.00	21,211.40	6,757.05	3,121.63
10-330-411-253300-000	Supp/Mats:Custodial	1,500.00	1,440.21	64.34	1,410.82
10-330-411-254200-000	Supp/Mats:Wil Site Repairs	1,500.00	337.00	-	23.78
10-330-411-254300-000	Supp/Mats:Wilson	2,000.00	2,593.89	1,041.90	405.39
10-330-411-295000-000	Supp/Mats:Admin Tech Serv Wi	500.00	722.19	-	-
10-414-411-110122-001	Supp/Mats:Slo Lang Arts Lhs	1,000.00	0.00	6,369.95	-
10-414-411-120000-162	Supp/Mats:Geers Reg Curr Lhs	0.00	0.00	-	-
10-414-411-120000-165	Supp/Mats:Esser 3 Reg Curr Lhs	50,000.00	0.00	-	-
10-414-411-121000-000	Supp/Mats:Art Lhs	10,000.00	9,874.78	4,786.70	6,472.76
10-414-411-121000-002	Supp/Mats:Art SII Lhs	400.00	692.21	-	-
10-414-411-122000-000	Supp/Mats:Lang Arts Lhs	13,700.00	18,082.81	4,278.19	5,390.84
10-414-411-122000-002	Supp/Mats:Lang Arts SII Lhs	980.00	933.40	705.24	-
10-414-411-122900-000	Supp/Mats:Reading Liaison Lhs	1,200.00	1,265.42	269.64	68.00
10-414-411-122900-002	Supp/Mats:Reading SII Lhs	197.00	0.00	202.09	-
10-414-411-123000-000	Supp/Mats:Foreign Lang Lhs	3,625.00	1,270.21	2,623.48	4,459.25
10-414-411-123000-002	Supp/Mats:Foreign Lang SII Lhs	700.00	0.00	758.13	-
10-414-411-124000-000	Supp/Mats:Math Lhs	2,500.00	1,948.62	2,885.79	6,165.19
10-414-411-124000-002	Supp/Mats:Math SII Lhs	1,180.00	1,113.75	852.89	-
10-414-411-124000-667	Supp/Mats:Intl Bacc Math Lhs	159.00	159.00	1,097.75	-
10-414-411-125000-000	Supp/Mats:Music Lhs	10,000.00	6,407.51	8,200.72	8,340.59
10-414-411-125000-002	Supp/Mats:Music SII Lhs	580.00	580.00	-	-
10-414-411-126000-000	Supp/Mats:Science Lhs	16,100.00	12,763.06	14,654.48	18,671.16

**MANITOWOC PUBLIC SCHOOL DISTRICT  
2021-22 Adopted Budget - Expenditures (FUNDS 10 - 50)**

Account Number	Name	2022 ADOPTED BUDGET	2021 UNAUDITED ACTUAL	2020 ACTUAL	2019 ACTUAL
10-414-411-126000-002	Supp/Mats:Science SII Lhs	1,180.00	0.00	65.45	-
10-414-411-126000-667	Supp/Mats:Intl Bacc Science Lhs	500.00	361.46	1,697.46	408.67
10-414-411-127000-000	Supp/Mats:Soc Studies Lhs	7,350.00	39.30	2,008.57	2,587.60
10-414-411-127000-002	Supp/Mats:Social Studies SII Lhs	1,180.00	0.00	11.50	-
10-414-411-127000-667	Supp/Mats:Intl Bacc Soc Studies Lhs	0.00	0.00	-	-
10-414-411-129000-000	Supp/Mats:Ged #2 Lhs	8,500.00	3,863.38	3,355.50	3,289.33
10-414-411-132000-000	Supp/Mats:Business Ed Lhs	1,500.00	0.00	57.88	18,577.76
10-414-411-132000-002	Supp/Mats:Business Ed SII Lhs	1,180.00	333.47	-	-
10-414-411-135000-000	Supp/Mats:Fam/Consumer Ed Lhs	5,225.00	932.49	909.77	1,310.25
10-414-411-135000-002	Supp/Mats:Fam/Consumer Ed SII Lhs	1,180.00	353.47	-	-
10-414-411-135000-577	Supp/Mats:Cte Incentive Lhs	10,000.00	7,050.62	9,494.92	7,925.65
10-414-411-136000-000	Supp/Mats:Tech Ed Lhs	15,150.00	14,906.93	21,381.94	25,474.90
10-414-411-136000-002	Supp/Mats:Tech Ed SII Lhs	1,180.00	1,119.46	-	-
10-414-411-138100-000	Supp/Mats:Lhs At Risk	8,700.00	1,703.11	325.40	2,244.80
10-414-411-139000-605	Supp/Mats:School To Work Lhs	870.00	0.00	-	50.30
10-414-411-141000-002	Supp/Mats:Health Lhs	400.00	408.67	595.14	-
10-414-411-143000-000	Supp/Mats:Physical Ed Lhs	4,400.00	3,946.86	7,792.97	1,002.30
10-414-411-143000-002	Supp/Mats:Phy Ed SII Lhs	360.00	577.22	181.06	-
10-414-411-161306-000	Supp/Mats:Theatre Lhs	5,000.00	2,567.80	2,798.80	3,142.56
10-414-411-161339-000	Supp/Mats:L H S Forensics	1,300.00	206.69	-	2,504.49
10-414-411-161390-000	Supp/Mats:L H S Other Academic	210.00	209.80	3,389.94	5,579.49
10-414-411-162000-000	Supp/Mats:Athletics Lhs	44,086.00	58,229.36	56,444.82	42,610.92
10-414-411-162400-000	Supp/Mats:Mpsd Athletic Assoc Lhs	10,285.00	4,874.95	18,088.93	10,882.20
10-414-411-171000-000	Supp/Mats:Ell Liaison Lhs	1,000.00	674.05	160.05	233.40
10-414-411-171000-002	Supp/Mats:Ell SII Lhs	295.00	155.95	-	-
10-414-411-179000-667	Supp/Mats:Intl Bacc Admin Lhs	926.00	739.32	2,528.54	2,676.97
10-414-411-213000-000	Supp/Mats:Guidance Lhs	3,220.00	199.00	1,135.75	145.95
10-414-411-221500-000	Supp/Mats:Instr Tech Lhs	600.00	593.35	-	-
10-414-411-222200-000	Supp/Mats:Library/Media Serv Lhs	1,200.00	104.87	179.19	3.95
10-414-411-223700-660	Supp/Mats:Ya Coord Lhs	6,500.00	8,175.54	1,688.74	2,131.83
10-414-411-241000-000	Supp/Mats:Lhs Sch Bldg Adm	56,298.00	26,242.09	13,272.49	8,682.31
10-414-411-253300-000	Supp/Mats:Custodial Lhs	5,000.00	3,172.80	3,340.57	182.40
10-414-411-254200-000	Supp/Mats:Lhs Site Repairs	1,500.00	1,168.13	-	-
10-414-411-254300-000	Supp/Mats:Lincoln	5,000.00	1,605.06	6,599.71	903.93
10-414-411-295000-000	Supp/Mats:Admin Tech Serv Lhs	2,000.00	1,887.62	-	-
10-655-411-254200-000	Supp/Mats:Mun Field Site Repairs	600.00	467.78	-	-
10-655-411-254300-000	Supp/Mats:Mun Field Maint	1,500.00	1,544.20	-	-
10-710-411-126241-000	Supp/Mats:Outdoor Education	1,500.00	137.63	1,265.78	580.08
10-710-411-254300-000	Supp/Mats:School Forest	500.00	0.00	542.71	524.79
10-800-411-110000-001	Supp/Mats:Slo Undiff Curr	54,580.00	5,324.88	734.89	2,365.75
10-800-411-110100-000	Supp/Mats:Summer School	6,500.00	3,890.86	4,016.60	5,914.36
10-800-411-110122-001	Supp/Mats:Slo Lang Arts	10,000.00	787.95	193.49	39.56
10-800-411-120000-141	Supp/Mats:Title I Public Reg Curr	86,406.00	0.00	-	-
10-800-411-120000-162	Supp/Mats:Geers Reg Curr	34,477.00	10,807.00	-	-
10-800-411-120000-341	Supp/Mats:Cceis Regular Instruction	40,000.00	4,578.43	-	-
10-800-411-126000-165	Supp/Mats:Esser 3 Science	10,000.00	0.00	-	-
10-800-411-162000-000	Supp/Mats:Athletics	200.00	33.63	267.50	-
10-800-411-171000-391	Supp/Mats:Title Iii Eng Lang Acq	2,000.00	1,405.72	-	-
10-800-411-214000-000	Supp/Mats:Nurse	4,942.00	2,032.37	5,888.13	2,297.14
10-800-411-214000-162	Supp/Mats:Geers Nursing	34,477.00	0.00	-	-
10-800-411-219100-000	Supp/Mats:Mental Wellness Coord	500.00	0.00	-	61.58
10-800-411-219122-000	Supp/Mats:K-12 Reading Support	4,400.00	4,821.75	3,536.54	3,675.03
10-800-411-219124-000	Supp/Mats:K-12 Math Support	1,528.00	1,510.75	1,412.82	862.63

**MANITOWOC PUBLIC SCHOOL DISTRICT  
2021-22 Adopted Budget - Expenditures (FUNDS 10 - 50)**

<b>Account Number</b>	<b>Name</b>	<b>2022 ADOPTED BUDGET</b>	<b>2021 UNAUDITED ACTUAL</b>	<b>2020 ACTUAL</b>	<b>2019 ACTUAL</b>
10-800-411-221100-001	Supp/Mats:Slo Imprv Instruction	2,000.00	344.09	2,372.60	1,418.39
10-800-411-221300-341	Supp/Mats:Cceis Instr Staff Training	15,000.00	0.00	-	-
10-800-411-221300-365	Supp/Mats:Title Ii A Instr Staff Train	0.00	0.00	-	-
10-800-411-221500-000	Supp/Mats:Instructional Tech	7,000.00	9,691.11	-	-
10-800-411-221500-160	Supp/Mats:Cares Instr Tech	205.00	2,582.18	-	-
10-800-411-222200-000	Supp/Mats:Library/Media Serv	4,383.00	5,190.66	4,272.19	3,247.64
10-800-411-231100-000	Supp/Mats:Board Of Educ	1,850.00	4,068.70	5,728.55	3,406.58
10-800-411-232000-000	Supp/Mats:Dist Admin	1,750.00	217.92	200.33	894.61
10-800-411-232900-000	Supp/Mats:Other District Admin	2,000.00	3,692.46	10,901.15	11,261.53
10-800-411-239000-000	Supp/Mats:Other General Admin	0.00	0.00	-	-
10-800-411-251000-000	Supp/Mats:Bus Admin	1,850.00	1,897.06	3,577.78	2,939.92
10-800-411-253300-000	Supp/Mats:Operations/Buildings	178,000.00	114,971.08	194,489.87	179,784.84
10-800-411-253300-162	Supp/Mats:Geers Custodial	34,477.00	0.00	-	-
10-800-411-253700-000	Supp/Mats:Safety Services	750.00	22.94	698.19	-
10-800-411-254200-000	Supp/Mats:Site Repairs	8,000.00	3,111.22	2,078.52	971.25
10-800-411-254300-000	Supp/Mats:Bulk Qty. All Bldgs	102,405.00	98,046.45	104,272.83	106,319.45
10-800-411-254490-000	Supp/Mats:District Equip Repairs	500.00	326.39	-	1,791.89
10-800-411-254500-000	Supp/Mats:District Vehicle Maint	6,000.00	4,035.96	6,561.40	3,185.06
10-800-411-258400-000	Supp/Mats:Production Center	8,250.00	10,614.95	7,345.01	7,755.28
10-800-411-263232-000	Supp/Mats:Postage	1,000.00	1,107.44	713.94	827.70
10-800-411-263300-000	Supp/Mats:Staff Relations	2,500.00	0.00	-	240.00
10-800-411-264200-000	Supp/Mats:Recruitment	3,906.00	686.85	632.42	836.16
10-800-411-295000-000	Supp/Mats:Admin Tech Serv	1,000.00	2,551.06	-	-
10-801-411-254300-000	Supp/Mats:Lindbergh Bldg Maint	1,000.00	23.09	93.81	141.55
10-812-411-110000-000	Supp/Mats:Gen Office/Classroom	55,911.00	11,807.21	41,893.54	31,228.67
10-812-411-121000-000	Supp/Mats:Central Art Supplies	12,000.00	1,349.14	13,558.16	11,531.96
10-812-411-214200-000	Supp/Mats:Health Med Supply	14,000.00	1,776.06	5,978.28	5,633.47
10-812-411-254300-000	Supp/Mats:Multi-Service Center	700.00	658.44	300.76	313.73
10-905-411-120000-141	Supp/Mats:Title I Reg Curr Bethany	7,001.00	12,173.24	4,060.52	-
10-905-411-120000-381	Supp/Mats:Title Iv Reg Curr Bethany	2,264.00	4,410.53	900.00	-
10-905-411-219000-141	Supp/Mats:Ti Family Engage Bethany	210.00	342.89	130.94	-
10-905-411-253300-160	Supp/Mats:Cares Custodial Bethany	9,330.00	0.00	-	-
10-905-411-253300-162	Supp/Mats:Geers Custodial Bethany	19,912.00	0.00	-	-
10-910-411-120000-141	Supp/Mats:Title I Reg Curr 1St German	3,525.00	6,107.20	1,988.56	-
10-910-411-120000-381	Supp/Mats:Title Iv Reg Curr 1St German	849.00	485.47	726.21	900.70
10-910-411-219000-141	Supp/Mats:Ti Family Engage 1St German	210.00	1,822.87	73.00	-
10-910-411-253300-160	Supp/Mats:Cares Custodial 1St German	59.00	0.00	-	-
10-910-411-253300-162	Supp/Mats:Geers Custodial 1St German	8,074.00	0.00	-	-
10-915-411-120000-141	Supp/Mats:Title I Reg Curr Immanuel	8,518.00	2,446.95	344.30	-
10-915-411-219000-141	Supp/Mats:Ti Family Engage Immanuel	210.00	139.90	-	-
10-915-411-253300-160	Supp/Mats:Cares Custodial Immanuel	1,033.00	0.00	-	-
10-915-411-253300-162	Supp/Mats:Geers Custodial Immanuel	8,679.00	0.00	-	-
10-925-411-120000-381	Supp/Mats:Title Iv Reg Curr Lutheran	1,491.00	278.92	-	367.98
10-925-411-253300-160	Supp/Mats:Cares Custodial Lutheran	2,647.00	7,318.45	-	-
10-925-411-253300-162	Supp/Mats:Geers Custodial Lutheran	3,669.00	0.00	-	-
10-930-411-120000-141	Supp/Mats:Title I Reg Curr Roncalli	16,613.00	29,506.92	-	350.00
10-930-411-120000-381	Supp/Mats:Title Iv Reg Curr Roncalli	2,500.00	1,408.01	2,006.69	762.20
10-930-411-219000-141	Supp/Mats:Ti Family Engage Roncalli	244.00	1,332.61	-	-
10-930-411-253300-160	Supp/Mats:Cares Custodial Roncalli	12,786.00	9,583.39	-	-
10-930-411-253300-162	Supp/Mats:Geers Custodial Roncalli	77,952.00	0.00	-	-
10-930-411-299000-381	Supp/Mats:Tiv Oth Support Serv Roncalli	2,739.00	0.00	176.94	-
10-945-411-120000-381	Supp/Mats:Title Iv Reg Curr St Johns	984.00	0.00	-	-
<b>Total Fund 10 - General Supplies and Materials (411)</b>		<b>1,681,412.00</b>	<b>899,684.74</b>	<b>1,070,219.80</b>	<b>808,650.33</b>

**MANITOWOC PUBLIC SCHOOL DISTRICT  
2021-22 Adopted Budget - Expenditures (FUNDS 10 - 50)**

Account Number	Name	2022 ADOPTED BUDGET	2021 UNAUDITED ACTUAL	2020 ACTUAL	2019 ACTUAL
<b>Computer Supplies (413)</b>					
10-812-413-222900-000	Computer Supp Unprog: M S C	10,000.00	1,462.00	2,735.00	3,600.00
<b>Total Fund 10 - Computer Supplies (413)</b>		<b>10,000.00</b>	<b>1,462.00</b>	<b>2,735.00</b>	<b>3,600.00</b>
<b>Food Supplies (415)</b>					
10-101-415-241000-000	Food:Rv Sch Bldg Admin	500.00	603.47	91.14	172.17
10-106-415-126000-002	Food:Science Sll Fr	136.00	0.00	-	-
10-106-415-241000-000	Food:Fra Sch Bldg Admin	500.00	1,809.50	1,721.19	937.61
10-110-415-126000-002	Food:Science Sll Ja	136.00	0.00	-	-
10-110-415-241000-000	Food:Jac Sch Bldg Admin	300.00	1,633.57	1,330.47	1,189.89
10-112-415-110000-000	Food:Jef Classroom	100.00	63.18	69.02	-
10-112-415-126000-000	Food:Science Je	100.00	0.00	46.00	-
10-112-415-126000-002	Food:Science Sll Je	136.00	0.00	-	-
10-112-415-241000-000	Food:Jef Sch Bldg Admin	1,000.00	75.00	693.37	1,075.46
10-116-415-126000-002	Food:Science Sll Ma	136.00	0.00	-	-
10-116-415-241000-000	Food:Mad Sch Bldg Admin	200.00	317.00	687.37	408.50
10-122-415-126000-002	Food:Science Sll Mo	136.00	0.00	-	-
10-122-415-241000-000	Food:Mon Sch Bldg Admin	100.00	379.00	186.00	288.71
10-126-415-110000-000	Food:Sta Classroom	500.00	0.00	54.60	-
10-126-415-241000-000	Food:Sta Sch Bldg Admin	200.00	0.00	274.12	654.35
10-328-415-123000-000	Food:Foreign Lang Wa	0.00	358.25	705.63	925.46
10-328-415-123000-002	Food:Foreign Lang Sll Wa	100.00	0.00	103.99	-
10-328-415-124000-000	Food:Math Wa	0.00	0.00	54.22	-
10-328-415-126000-000	Food:Science Wa	600.00	25.38	-	-
10-328-415-127000-000	Food:Soc Studies Wa	400.00	0.00	-	-
10-328-415-135000-000	Food:Fam/Consumer Ed Wa	3,300.00	872.65	3,682.28	4,196.54
10-328-415-141000-000	Food:Health Wa	0.00	0.00	-	648.39
10-328-415-143000-000	Food:Physical Ed Wa	200.00	99.60	79.96	-
10-328-415-171000-000	Food:Ell Liaison Wa	200.00	0.00	23.66	-
10-328-415-241000-000	Food:Wash Sch Bldg Adm	2,000.00	2,509.93	5,359.34	3,691.14
10-330-415-123000-002	Food:Foreign Lang Sll Wi	100.00	0.00	103.99	-
10-330-415-135000-000	Food:Fam/Consumer Ed Wi	2,000.00	1,575.64	1,748.68	4,184.16
10-330-415-241000-000	Food:Wil Sch Bldg Adm	1,000.00	2,058.30	3,130.37	1,778.69
10-414-415-124000-002	Food:Math Sll Lhs	0.00	112.61	-	-
10-414-415-126000-000	Food:Science Lhs	500.00	0.00	531.92	-
10-414-415-135000-000	Food:Fam/Consumer Ed Lhs	7,000.00	2,087.24	5,285.20	2,955.40
10-414-415-135000-577	Food:Cte Incentive Lhs	50.00	0.00	50.00	-
10-414-415-143000-002	Food:Phy Ed Sll Lhs	0.00	0.00	-	-
10-414-415-162000-000	Food:Athletics Lhs	1,000.00	285.25	809.21	4,206.19
10-414-415-162400-000	Food:Mpsd Athletic Assoc Lhs	4,000.00	2,838.57	4,828.67	16,018.91
10-414-415-241000-000	Food:Lhs Sch Bldg Adm	500.00	3,609.25	5,910.53	7,299.64
10-710-415-126241-000	Food:Outdoor Education	1,500.00	362.50	1,185.57	1,423.67
10-800-415-110000-001	Food:Slo Undiff Curr	1,000.00	746.56	2,710.18	2,176.39
10-800-415-110100-000	Food:Summer School Instr	7,000.00	0.00	963.97	5,926.83
10-800-415-219122-000	Food:K-12 Reading Support	240.00	0.00	84.00	53.79
10-800-415-219124-000	Food:K-12 Math Support	400.00	420.00	99.15	921.25
10-800-415-231100-000	Food:Board Of Educ	537.00	36.30	520.12	4,300.69
10-800-415-232000-000	Food:Dist Admin	2,000.00	236.00	2,673.52	2,724.77
10-800-415-253300-000	Food:Operations/Buildings	0.00	0.00	441.26	399.06
10-800-415-254300-000	Food:Maintenance	100.00	55.84	20.96	539.35
10-800-415-264200-000	Food:Recruitment/Placement	4,000.00	1,446.50	4,802.82	3,921.33
<b>Total Fund 10 - Food Supplies (415)</b>		<b>43,907.00</b>	<b>24,617.09</b>	<b>51,062.48</b>	<b>73,018.34</b>
<b>Paper Supplies (417)</b>					
10-800-417-258400-000	Paper:Production Center	52,000.00	16,775.99	25,447.61	33,521.20

**MANITOWOC PUBLIC SCHOOL DISTRICT  
2021-22 Adopted Budget - Expenditures (FUNDS 10 - 50)**

Account Number	Name	2022 ADOPTED BUDGET	2021 UNAUDITED ACTUAL	2020 ACTUAL	2019 ACTUAL
10-812-417-121000-000	Paper:Central Art Supply	11,000.00	2,530.06	13,293.30	9,474.23
<b>Total Fund 10 - Paper Supplies (417)</b>		<b>63,000.00</b>	<b>19,306.05</b>	<b>38,740.91</b>	<b>42,995.43</b>
<b>Petroleum Supplies (418)</b>					
10-800-418-253500-000	Petroleum:Vehicle Service	20,000.00	16,558.21	17,947.45	19,905.66
10-800-418-258300-000	Petroleum:Warehousing/Distribu	5,000.00	3,487.02	3,892.37	3,976.54
<b>Total Fund 10 - Petroleum Supplies (418)</b>		<b>25,000.00</b>	<b>20,045.23</b>	<b>21,839.82</b>	<b>23,882.20</b>
<b>Apparel (420)</b>					
10-328-420-162000-000	Apparel:Athletics Wa	3,000.00	1,830.00	3,264.99	719.25
10-330-420-162000-000	Apparel:Athletics Wi	2,000.00	1,830.00	2,037.52	642.74
10-414-420-162000-000	Apparel:Athletics Lhs	23,000.00	17,430.51	25,185.06	18,103.18
10-414-420-162400-000	Apparel:Mpsd Athletic Assoc Lhs	40,000.00	11,538.27	42,516.17	58,630.88
10-800-420-110100-000	Apparel:Summer School	2,000.00	0.00	-	931.65
<b>Total Fund 10 - Apparel (420)</b>		<b>70,000.00</b>	<b>32,628.78</b>	<b>73,003.74</b>	<b>79,027.70</b>
<b>Instructional Media - Library Books (432)</b>					
10-101-432-222200-031	Lib Bks:Csf Libraries Rv	13,441.00	17,463.43	-	-
10-106-432-222200-031	Lib Bks:Csf Libraries Fr	12,738.00	19,586.70	-	-
10-110-432-222200-031	Lib Bks:Csf Libraries Ja	14,827.00	17,832.89	-	-
10-112-432-222200-031	Lib Bks:Csf Libraries Je	12,002.00	17,716.05	-	-
10-116-432-222200-031	Lib Bks:Csf Libraries Ma	5,561.00	11,538.17	-	-
10-122-432-222200-031	Lib Bks:Csf Libraries Mo	6,447.00	14,359.27	-	-
10-126-432-222200-031	Lib Bks:Csf Libraries St	12,627.00	1,958.01	-	-
10-328-432-222200-031	Lib Bks:Csf Libraries Wa	18,193.00	14,528.13	-	-
10-330-432-222200-031	Lib Bks:Csf Libraries Wi	9,790.00	17,307.55	-	-
10-414-432-222200-031	Lib Bks:Csf Libraries Lhs	43,960.00	15,387.24	-	-
10-800-432-222200-031	Lib Bks:Csf Libraries	11,203.00	1,384.79	-	-
<b>Total Fund 10 - Instructional Media - Library Books (432)</b>		<b>160,789.00</b>	<b>149,062.23</b>	<b>0.00</b>	<b>0.00</b>
<b>Instructional Media - Newspapers (433)</b>					
10-126-433-222200-031	Newspapers:Csf Libraries St	256.00	200.48	-	-
10-330-433-222200-031	Newspapers:Csf Libraries Wi	256.00	200.48	-	-
10-414-433-127000-000	Newspapers:Soc Studies Lhs	500.00	193.38	263.14	270.48
10-414-433-222200-031	Newspapers:Csf Libraries Lhs	274.00	175.69	-	-
<b>Total Fund 10 - Instructional Media - Newspapers (433)</b>		<b>1,286.00</b>	<b>770.03</b>	<b>263.14</b>	<b>270.48</b>
<b>Instructional Media - Periodicals (434)</b>					
10-101-434-110000-000	Per/Mag:Riv Classroom	300.00	257.40	-	121.00
10-106-434-110000-000	Per/Mag:Fra Classroom	250.00	242.17	212.91	1,404.99
10-106-434-222200-031	Per/Mag:Csf Libraries Fr	49.00	44.95	-	-
10-110-434-110000-000	Per/Mag:Jac Classroom	300.00	170.17	271.70	717.09
10-110-434-222200-031	Per/Mag:Csf Libraries Ja	65.00	60.71	-	-
10-112-434-110000-000	Per/Mag:Jef Classroom	800.00	752.68	1,325.50	1,751.48
10-112-434-222200-031	Per/Mag:Csf Libraries Je	45.00	44.18	-	-
10-116-434-110000-000	Per/Mag:Mad Classroom	1,200.00	1,119.23	1,078.00	1,577.69
10-116-434-222200-031	Per/Mag:Csf Libraries Ma	125.00	160.89	-	-
10-122-434-110000-000	Per/Mag:Mon Classroom	800.00	635.91	485.10	717.15
10-122-434-222200-031	Per/Mag:Csf Libraries Mo	107.00	106.52	-	-
10-126-434-110000-000	Per/Mag:Sta Classroom	160.00	0.00	151.80	355.30
10-126-434-222200-031	Per/Mag:Csf Libraries St	230.00	185.05	-	-
10-328-434-122000-000	Per/Mag:Lang Arts Wa	200.00	445.01	586.85	274.73
10-328-434-126000-000	Per/Mag:Science Wa	400.00	626.34	607.20	500.94
10-328-434-127000-000	Per/Mag:Soc Studies Wa	700.00	986.21	917.57	656.54
10-328-434-141000-000	Per/Mag:Health Wa	0.00	313.17	313.17	313.17
10-328-434-143000-000	Per/Mag:Phy Ed Wa	315.00	0.00	-	-
10-328-434-222200-031	Per/Mag:Csf Libraries Wa	536.00	404.33	-	-
10-330-434-122000-000	Per/Mag:Lang Arts Wi	300.00	197.80	192.06	197.80
10-330-434-124000-000	Per/Mag:Math Wi	1,000.00	653.74	653.74	-

**MANITOWOC PUBLIC SCHOOL DISTRICT  
2021-22 Adopted Budget - Expenditures (FUNDS 10 - 50)**

Account Number	Name	2022 ADOPTED BUDGET	2021 UNAUDITED ACTUAL	2020 ACTUAL	2019 ACTUAL
10-330-434-126000-000	Per/Mag:Science Wi	300.00	313.17	303.60	313.17
10-330-434-127000-000	Per/Mag:Soc Studies Wi	1,000.00	654.83	575.52	609.84
10-330-434-136000-000	Per/Mag:Tech Ed Wi	0.00	22.91	22.91	-
10-330-434-222200-031	Per/Mag:Csf Libraries Wi	421.00	420.77	-	-
10-414-434-122000-000	Per/Mag:Lang Arts Lhs	600.00	404.16	444.99	699.23
10-414-434-123207-322	Per/Mag:Bil-Bicultural Lhs	0.00	164.84	-	-
10-414-434-127000-000	Per/Mag:Soc Studies Lhs	1,000.00	912.36	686.15	591.77
10-414-434-135000-000	Per/Mag:Fam/Consumer Ed Lhs	25.00	12.62	12.62	-
10-414-434-222200-031	Per/Mag:Csf Libraries Lhs	1,189.00	920.71	-	-
10-800-434-172000-000	Per/Mag:Gifted & Talented	298.00	0.00	148.00	-
10-800-434-222200-031	Per/Mag:Csf Libraries	947.00	25.00	-	-
<b>Total Fund 10 - Instructional Media - Periodicals (434)</b>		<b>13,662.00</b>	<b>11,257.83</b>	<b>8,989.39</b>	<b>10,801.89</b>
<b>Instructional Media - Other Media (439)</b>					
10-328-439-122000-000	Oth Media:Lang Arts Wa	2,500.00	0.00	2,513.58	-
10-330-439-122000-000	Oth Media:Lang Arts Wi	1,000.00	0.00	-	-
10-414-439-122000-000	Oth Media:Lang Arts Lhs	700.00	725.80	-	-
10-414-439-127000-000	Oth Media:Soc Studies Lhs	150.00	173.07	333.29	211.22
<b>Total Fund 10 - Instructional Media - Other Media (439)</b>		<b>4,350.00</b>	<b>898.87</b>	<b>2,846.87</b>	<b>211.22</b>
<b>Non-Capital Equipment (440)</b>					
10-101-440-120000-341	Non Cap Equip:Cceis Regular Instr Rv	2,000.00	3,629.17	-	-
10-101-440-143000-000	Non Cap Equip:Physical Ed Rv	1,500.00	0.00	1,270.83	-
10-101-440-221500-000	Non Cap Equip:Instr Tech Rv	2,000.00	1,255.47	-	-
10-101-440-222200-000	Non Cap Equip:Library/Media Serv Rv	400.00	337.99	144.60	308.33
10-101-440-253300-000	Non Cap Equip:Rv Custodial	1,200.00	2,519.60	-	838.73
10-101-440-254300-000	Non Cap Equip:Rv Bldg Maint	500.00	0.00	1,079.27	-
10-103-440-110000-000	Non Cap Equip:4 K Undiff Curr	1,000.00	748.00	129.99	-
10-103-440-221500-000	Non Cap Equip:Instr Tech 4K	300.00	297.00	-	-
10-106-440-110000-000	Non Cap Equip:Fra Classroom	0.00	334.98	-	292.12
10-106-440-120000-341	Non Cap Equip:Cceis Regular Instr Fr	2,000.00	1,231.80	-	-
10-106-440-125000-000	Non Cap Equip:Music Fr	200.00	0.00	179.00	-
10-106-440-221500-000	Non Cap Equip:Instr Tech Fr	2,000.00	2,569.69	-	-
10-106-440-222200-000	Non Cap Equip:Library/Media Serv Fr	400.00	0.00	144.60	362.03
10-106-440-222200-031	Non Cap Equip:Csf Libraries Fr	0.00	0.00	-	-
10-106-440-241000-000	Non Cap Equip:Fra Sch Bldg Admin	500.00	87.08	3,130.00	499.94
10-106-440-254300-000	Non Cap Equip:Fr Bldg Maint	500.00	3,206.14	-	-
10-110-440-110000-000	Non Cap Equip:Jac Classroom	0.00	0.00	-	-
10-110-440-120000-341	Non Cap Equip:Cceis Regular Instr Ja	2,000.00	0.00	-	-
10-110-440-221500-000	Non Cap Equip:Instr Tech Ja	2,000.00	1,076.78	-	-
10-110-440-222200-000	Non Cap Equip:Library/Media Serv Ja	400.00	77.00	144.60	519.22
10-110-440-241000-000	Non Cap Equip:Jac Sch Bldg Admin	0.00	390.99	629.99	-
10-110-440-253300-000	Non Cap Equip:Jac Custodial	1,200.00	1,133.00	-	380.84
10-110-440-254300-000	Non Cap Equip:Ja Bldg Maint	500.00	277.04	-	-
10-112-440-110000-000	Non Cap Equip:Jef Classroom	2,500.00	2,758.03	4,413.29	1,644.44
10-112-440-120000-341	Non Cap Equip:Cceis Regular Instr Je	2,000.00	3,101.20	-	-
10-112-440-221500-000	Non Cap Equip:Instr Tech Je	2,000.00	1,307.99	-	-
10-112-440-222200-000	Non Cap Equip:Library/Media Serv Je	400.00	0.00	144.60	33.50
10-112-440-254300-000	Non Cap Equip:Je Bldg Maint	500.00	0.00	-	-
10-116-440-110000-000	Non Cap Equip:Mad Classroom	1,000.00	1,027.99	1,896.23	-
10-116-440-120000-341	Non Cap Equip:Cceis Regular Instr Ma	2,000.00	761.97	-	-
10-116-440-221500-000	Non Cap Equip:Instr Tech Ma	2,000.00	2,003.32	-	-
10-116-440-222200-000	Non Cap Equip:Library/Media Serv Ma	400.00	0.00	144.60	33.50
10-116-440-253300-000	Non Cap Equip:Mad Custodial	1,200.00	831.65	102.90	77.46
10-116-440-254300-000	Non Cap Equip:Mad Bldg Maint	500.00	0.00	1,604.19	-

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Account Number	Name	2022 ADOPTED BUDGET	2021 UNAUDITED ACTUAL	2020 ACTUAL	2019 ACTUAL
10-122-440-110000-000	Non Cap Equip:Mon Classroom	800.00	821.57	438.38	435.62
10-122-440-120000-341	Non Cap Equip:Cceis Regular Instr Mo	2,000.00	1,432.29	-	-
10-122-440-122000-000	Non Cap Equip:Lang Arts Mo	100.00	0.00	64.65	-
10-122-440-221500-000	Non Cap Equip:Instr Tech Mo	2,000.00	1,180.58	-	-
10-122-440-222200-000	Non Cap Equip:Library/Media Serv Mo	400.00	0.00	144.60	541.33
10-122-440-222200-031	Non Cap Equip:Csf Libraries Mo	312.00	0.00	-	-
10-122-440-254300-000	Non Cap Equip:Mon Bldg Maint	500.00	1,988.00	-	-
10-126-440-120000-341	Non Cap Equip:Cceis Regular Instr St	2,000.00	0.00	-	-
10-126-440-221500-000	Non Cap Equip:Instr Tech St	1,000.00	308.95	-	-
10-126-440-222200-000	Non Cap Equip:Library/Media Serv St	400.00	0.00	-	163.78
10-126-440-241000-000	Non Cap Equip:Sta Sch Bldg Admin	200.00	348.94	-	-
10-328-440-120000-341	Non Cap Equip:Cceis Regular Instr Wa	2,000.00	41.98	-	-
10-328-440-125000-000	Non Cap Equip:Music Wa	500.00	274.97	-	524.00
10-328-440-135000-000	Non Cap Equip:Fam/Consumer Ed Wa	200.00	170.19	-	248.00
10-328-440-171000-000	Non Cap Equip:Ell Liaison Wa	300.00	323.75	-	-
10-328-440-221500-000	Non Cap Equip:Instr Tech Wa	8,000.00	4,447.68	-	-
10-328-440-222200-000	Non Cap Equip:Library/Media Serv Wa	200.00	0.00	69.15	67.00
10-328-440-222200-031	Non Cap Equip:Csf Libraries Wa	0.00	0.00	-	-
10-328-440-241000-000	Non Cap Equip:Wash Sch Bldg Adm	3,500.00	2,163.23	2,737.66	2,777.86
10-328-440-253300-000	Non Cap Equip:Wash Custodial	1,200.00	1,341.25	216.10	-
10-328-440-254300-000	Non Cap Equip:Wash Bldg Maint	1,500.00	6,917.94	-	370.60
10-328-440-295000-000	Non Cap Equip:Admin Tech Serv Wa	500.00	74.53	-	-
10-330-440-120000-341	Non Cap Equip:Cceis Regular Instr Wi	2,000.00	1,811.80	-	-
10-330-440-121000-000	Non Cap Equip:Art Wi	1,000.00	0.00	1,372.79	246.10
10-330-440-122000-000	Non Cap Equip:Lang Arts Wi	0.00	0.00	-	-
10-330-440-125000-000	Non Cap Equip:Music Wi	500.00	220.00	-	-
10-330-440-126000-000	Non Cap Equip:Science Wi	500.00	0.00	602.49	856.94
10-330-440-135000-000	Non Cap Equip:Fam/Consumer Ed Wi	500.00	1,042.85	-	-
10-330-440-143000-000	Non Cap Equip:Physical Ed Wi	2,000.00	2,654.62	300.00	-
10-330-440-162000-000	Non Cap Equip:Athletics Wi	0.00	0.00	399.50	-
10-330-440-221500-000	Non Cap Equip:Instr Tech Wi	8,000.00	1,823.56	-	-
10-330-440-222200-000	Non Cap Equip:Library/Media Serv Wi	200.00	25.97	138.00	139.28
10-330-440-241000-000	Non Cap Equip:Wil Sch Bldg Adm	4,500.00	9,125.43	2,075.18	1,498.57
10-330-440-253300-000	Non Cap Equip:Wil Custodial	1,200.00	0.00	-	-
10-330-440-254300-000	Non Cap Equip:Wil Bldg Maint	1,500.00	853.18	1,704.35	346.68
10-414-440-110000-000	Non Cap Equip:Linc Classroom	1,500.00	0.00	3,624.36	-
10-414-440-120000-341	Non Cap Equip:Cceis Regular Instr Lhs	2,000.00	0.00	-	-
10-414-440-121000-000	Non Cap Equip:Art Lhs	1,000.00	0.00	2,381.31	-
10-414-440-122000-000	Non Cap Equip:Lang Arts Lhs	2,000.00	1,421.87	7,706.68	-
10-414-440-124000-000	Non Cap Equip:Math Lhs	2,000.00	318.29	6,140.48	5,676.81
10-414-440-125000-000	Non Cap Equip:Music Lhs	3,000.00	220.00	4,430.00	586.15
10-414-440-126000-000	Non Cap Equip:Science Lhs	8,000.00	5,885.15	2,153.35	9,735.99
10-414-440-135000-000	Non Cap Equip:Fam/Consumer Ed Lhs	500.00	0.00	281.00	-
10-414-440-135000-577	Non Cap Equip:Cte Incentive Lhs	10,000.00	1,618.15	8,068.15	-
10-414-440-136000-000	Non Cap Equip:Tech Ed Lhs	5,000.00	2,531.09	5,053.06	1,424.00
10-414-440-138100-000	Non Cap Equip:Lhs At Risk	1,000.00	188.95	-	238.00
10-414-440-143000-000	Non Cap Equip:Physical Ed Lhs	3,000.00	2,704.23	449.70	1,305.44
10-414-440-162000-000	Non Cap Equip:Athletics Lhs	5,000.00	0.00	5,088.10	6,462.21
10-414-440-162400-000	Non Cap Equip:Mpsd Athletic Assoc Lhs	1,000.00	0.00	375.74	953.39
10-414-440-164000-000	Non Cap Equip:Lhs Stage	5,000.00	3,193.00	-	324.61
10-414-440-221500-000	Non Cap Equip:Instr Tech Lhs	8,000.00	4,581.08	-	-
10-414-440-222200-000	Non Cap Equip:Library/Media Serv Lhs	200.00	27.75	144.60	81.89
10-414-440-241000-000	Non Cap Equip:Lhs Sch Bldg Adm	2,000.00	1,274.88	1,674.99	-



**MANITOWOC PUBLIC SCHOOL DISTRICT  
2021-22 Adopted Budget - Expenditures (FUNDS 10 - 50)**

Account Number	Name	2022 ADOPTED BUDGET	2021 UNAUDITED ACTUAL	2020 ACTUAL	2019 ACTUAL
10-414-440-253300-000	Non Cap Equip:Lhs Custodial	3,000.00	1,335.91	-	-
10-414-440-254300-000	Non Cap Equip:Lhs Bldg Maint	4,000.00	3,787.65	1,477.28	-
10-414-440-295000-000	Non Cap Equip:Admin Tech Serv Lhs	500.00	0.00	-	-
10-655-440-254490-000	Non Cap Equip:Mun Field	3,000.00	3,037.00	-	-
10-710-440-126241-000	Non Cap Equip:Outdoor Education	1,500.00	2,752.99	703.50	1,076.89
10-710-440-254300-000	Non Cap Equip:Bldg Maint Sch Forest	0.00	0.00	-	-
10-800-440-111100-000	Non Cap Equip:District Wide	50,000.00	756.00	5,436.62	7,597.34
10-800-440-125100-000	Non Cap Equip:Instrument Replacement	5,500.00	0.00	-	-
10-800-440-125200-000	Non Cap Equip:Orchestra Replacement	8,500.00	0.00	-	-
10-800-440-125300-000	Non Cap Equip:Band Replacement	11,500.00	0.00	-	-
10-800-440-214000-000	Non Cap Equip:Nurse	1,000.00	584.30	92.26	1,520.40
10-800-440-221500-000	Non Cap Equip:Instructional Tech	190,000.00	200,058.84	-	-
10-800-440-251000-000	Non Cap Equip:Bus Admin	2,000.00	528.43	-	27.67
10-800-440-253300-000	Non Cap Equip:Operations/Plant	7,000.00	4,471.97	5,165.65	7,890.94
10-800-440-254300-000	Non Cap Equip:Maintenance/Plan	12,000.00	4,203.14	1,451.11	1,556.23
10-800-440-258400-000	Non Cap Equip:Production Ctr	1,175.00	360.88	-	-
10-800-440-263351-000	Non Cap Equip:Telephones	1,500.00	574.69	2,328.82	683.66
10-800-440-295000-000	Non Cap Equip:Admin Tech Serv	2,000.00	988.53	-	-
10-801-440-254300-000	Non Cap Equip:Lindbergh Bldg Maint	500.00	209.99	-	-
<b>Total Fund 10 - Non-Capital Equipment (440)</b>		<b>449,487.00</b>	<b>317,971.90</b>	<b>89,648.30</b>	<b>60,347.49</b>
<b>Resale Items (450)</b>					
10-414-450-162000-000	Resale:Athletics Lhs	4,000.00	0.00	1,573.73	7,220.24
10-414-450-162900-000	Resale:Athletic Concessions Lhs	41,000.00	2,366.24	23,899.88	27,653.01
<b>Total Fund 10 - Resale Items (450)</b>		<b>45,000.00</b>	<b>2,366.24</b>	<b>25,473.61</b>	<b>34,873.25</b>
<b>Textbooks (470)</b>					
10-414-470-122000-000	Textbooks:Lang Arts Lhs	5,000.00	5,573.24	2,619.88	93.42
10-414-470-122000-667	Textbooks:Intl Bacc Lang Arts Lhs	1,160.00	1,157.10	3,101.74	611.00
10-414-470-126000-000	Textbooks:Science Lhs	0.00	1,885.71	1,077.25	-
10-414-470-127000-000	Textbooks:Soc Studies Lhs	500.00	514.45	565.83	4,455.21
10-414-470-127900-667	Textbooks:Intl Bacc Theory Of K Lhs	750.00	713.75	216.57	202.68
10-414-470-129000-000	Textbooks:Ged #2 Lhs	1,500.00	1,304.23	-	842.40
10-414-470-132000-000	Textbooks:Business Ed Lhs	1,750.00	1,069.25	-	1,992.15
10-414-470-135000-000	Textbooks:Family/Consumer Ed Lhs	2,000.00	2,760.30	-	-
10-414-470-135000-577	Textbooks:Cte Incentive Lhs	2,000.00	0.00	1,758.40	-
10-414-470-136000-000	Textbooks:Tech Ed Lhs	0.00	4,839.60	1,058.29	491.72
10-414-470-138100-000	Textbooks:Lhs At Risk	1,000.00	0.00	-	139.40
10-414-470-139000-660	Textbooks:Ya Mtwc Lhs	1,500.00	351.73	1,661.03	(408.05)
<b>Total Fund 10 - Textbooks (470)</b>		<b>17,160.00</b>	<b>20,169.36</b>	<b>12,058.99</b>	<b>8,419.93</b>
<b>Workbooks (472)</b>					
10-101-472-110124-001	Workbooks:Slo Math Rv	3,000.00	1,948.52	2,303.50	142.50
10-106-472-110124-001	Workbooks:Slo Math Fr	3,000.00	1,948.46	3,746.59	10,783.94
10-110-472-110124-001	Workbooks:Slo Math Ja	3,000.00	1,948.46	3,304.48	8,922.79
10-112-472-110124-001	Workbooks:Slo Math Je	3,000.00	1,948.46	3,501.01	10,554.70
10-116-472-110124-001	Workbooks:Slo Math Ma	3,000.00	1,948.46	2,531.81	6,735.11
10-122-472-110124-001	Workbooks:Slo Math Mo	3,000.00	1,948.46	2,849.58	8,105.84
10-126-472-110124-001	Workbooks:Slo Math St	1,500.00	0.00	-	7,728.22
10-126-472-120000-165	Workbooks:Esser 3 Reg Curr St	0.00	0.00	-	-
10-126-472-123207-322	Workbooks:Bil-Bicultural St	0.00	0.00	-	-
10-328-472-110124-001	Workbooks:Slo Math Wa	1,500.00	691.71	384.54	-
10-328-472-110126-001	Workbooks:Slo Science Wa	7,000.00	6,070.68	5,755.90	-
10-330-472-110124-001	Workbooks:Slo Math Wi	1,500.00	1,032.00	204.13	-
10-330-472-110126-001	Workbooks:Slo Science Wi	7,000.00	5,486.10	4,991.45	-
<b>Total Fund 10 - Workbooks (472)</b>		<b>36,500.00</b>	<b>24,971.31</b>	<b>29,572.99</b>	<b>52,973.10</b>
<b>Technology Supplies (481)</b>					

**MANITOWOC PUBLIC SCHOOL DISTRICT  
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Account Number	Name	2022 ADOPTED BUDGET	2021 UNAUDITED ACTUAL	2020 ACTUAL	2019 ACTUAL
10-110-481-221500-000	Tech Supplies:Instructional Tech Ja	0.00	0.00	-	-
10-122-481-221500-000	Tech Supplies:Instructional Tech Mo	0.00	0.00	-	-
10-414-481-221500-000	Tech Supplies:Instructional Tech Lhs	0.00	0.00	-	-
10-414-481-295000-000	Tech Supplies:Admin Tech Serv Lhs	0.00	0.00	-	-
10-800-481-221500-000	Tech Supplies:Instructional Technology	0.00	0.00	-	-
10-800-481-221500-162	Tech Supplies:Geers Instructional Tech	0.00	0.00	-	-
10-800-481-221500-165	Tech Supplies:Esser 3 Instructional Tech	50,000.00	0.00	-	-
10-800-481-295000-000	Tech Supplies:Admin Tech Serv	234,425.00	321,526.91	-	-
<b>Total Fund 10 - Technology Supplies (481)</b>		<b>284,425.00</b>	<b>321,526.91</b>	<b>0.00</b>	<b>0.00</b>
<b>Technology Hardware (482)</b>					
10-116-482-221500-000	Tech Hdwe:Instr Technology Ma	0.00	0.00	-	-
10-126-482-221500-000	Tech Hdwe:Instr Technology St	0.00	0.00	-	-
10-800-482-221100-001	Non Cap Tech Hdwe:Slo Imprv Instruction	0.00	346.47	-	-
10-800-482-221500-000	Tech Hdwe:Instr Technology	0.00	0.00	-	-
10-800-482-221500-162	Tech Hdwe:Geers Instr Technology	0.00	366,252.79	-	-
10-800-482-221500-165	Tech Hdwe:Esser 3 Instr Technology	457,600.00	0.00	-	-
10-800-482-232000-000	Non Cap Tech Hdwe:District Admin	0.00	115.49	-	-
10-800-482-251000-000	Non Cap Tech Hdwe:Business Admin	0.00	3,603.88	-	-
10-800-482-264200-000	Non Cap Tech Hdwe:Recruitment	0.00	346.47	-	-
10-800-482-295000-000	Non Cap Tech Hdwe:Admin Tech Serv	0.00	0.00	-	-
10-800-482-295000-163	Non Cap Tech Hdwe:Esser 2 Admin Tech Ser	0.00	30,035.85	-	-
10-800-482-295000-165	Non Cap Tech Hdwe:Esser 3 Admin Tech Ser	457,600.00	0.00	-	-
10-905-482-110000-160	Tech Hdwe:Cares Undiff Curr Bethany	0.00	0.00	-	-
10-905-482-110000-162	Tech Hdwe:Geers Undiff Curr Bethany	0.00	0.00	-	-
10-915-482-110000-162	Tech Hdwe:Geers Undiff Curr Immanuel	0.00	0.00	-	-
10-925-482-221500-162	Tech Hdwe:Geers Instr Tech Lutheran	0.00	15,850.64	-	-
<b>Total Fund 10 - Technology Hardware (482)</b>		<b>915,200.00</b>	<b>416,551.59</b>	<b>0.00</b>	<b>0.00</b>
<b>Software (483)</b>					
10-800-483-295000-000	Non Cap Softw:Admin Tech Serv	25,000.00	26,410.30	-	-
10-925-483-120000-381	Software:Title Iv Reg Curr Lutheran	500.00	34.95	-	-
<b>Total Fund 10 - Software (483)</b>		<b>25,500.00</b>	<b>26,445.25</b>	<b>0.00</b>	<b>0.00</b>
<b>Other Non-Capital Items (490)</b>					
10-800-490-172000-000	Non Instr Media:Gifted & Talented	52.00	0.00	-	138.00
10-800-490-231100-000	Non-Instr Media:Board Of Educ	324.00	343.38	343.48	343.48
10-800-490-232000-000	Non Instr Media:Dist Adm	1,000.00	736.09	664.00	586.00
<b>Total Fund 10 - Other Non-Capital Items (490)</b>		<b>1,376.00</b>	<b>1,079.47</b>	<b>1,007.48</b>	<b>1,067.48</b>
<b>Total Fund 10 Object 400s</b>		<b>2,166,642.00</b>	<b>1,391,130.14</b>	<b>357,242.72</b>	<b>391,488.51</b>
<b>FUND 10 OBJECT 500s - CAPITAL OBJECTS</b>					
<b>Site Improvements (521)</b>					
10-106-521-255100-000	Site Imprv Addition:Construction Fr	2,000.00	1,737.36	-	-
10-328-521-255100-000	Site Imprv Addition:Construction Wa	1,200.00	1,156.38	-	-
10-800-521-255100-000	Site Imprv Addition:Construction	1,500.00	1,315.18	-	-
<b>Total Fund 10 - Site Improvements (521)</b>		<b>4,700.00</b>	<b>4,208.92</b>	<b>0.00</b>	<b>0.00</b>
<b>Equipment/Vehicles - Not Depreciated (551)</b>					
10-101-551-221500-000	Equip Add:Instr Tech Rv	2,000.00	0.00	-	-
10-101-551-254300-000	Equip Add:Rv Bldg Maint	1,500.00	1,157.51	1,269.91	2,324.46
10-106-551-221500-000	Equip Add:Instr Tech Fr	2,000.00	0.00	-	-
10-106-551-254300-000	Equip Add:Fra Bldg Maint	1,500.00	1,452.34	570.00	662.30
10-110-551-221500-000	Equip Add:Instr Tech Ja	2,000.00	1,288.36	-	-
10-110-551-253300-000	Equip Add:Jac Custodial	1,500.00	1,330.81	-	-
10-110-551-254300-000	Equip Add:Jac Bldg Maint	1,000.00	776.00	-	-
10-112-551-221500-000	Equip Add:Instr Tech Je	2,000.00	0.00	-	-
10-116-551-221500-000	Equip Add:Instr Tech Ma	2,000.00	0.00	-	-

**MANITOWOC PUBLIC SCHOOL DISTRICT  
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Account Number	Name	2022 ADOPTED BUDGET	2021 UNAUDITED ACTUAL	2020 ACTUAL	2019 ACTUAL
10-122-551-110000-000	Equip Add:Mon Classroom	0.00	0.00	-	-
10-122-551-221500-000	Equip Add:Instr Tech Mo	2,000.00	644.18	-	-
10-122-551-253300-000	Equip Add:Mon Custodial	1,000.00	2,532.63	-	-
10-126-551-221500-000	Equip Add:Instr Tech St	1,000.00	1,288.36	-	-
10-126-551-254300-000	Equip Add:Sta Bldg Maint	0.00	0.00	-	5,121.08
10-328-551-221500-000	Equip Add:Instr Tech Wa	5,000.00	1,288.36	-	-
10-328-551-253300-000	Equip Add:Wash Custodial	1,500.00	1,330.81	1,191.63	-
10-328-551-254300-000	Equip Add:Wash Bldg Maint	3,600.00	1,499.72	2,322.90	2,081.90
10-330-551-221500-000	Equip Add:Instr Tech Wi	5,000.00	1,288.36	-	-
10-330-551-253300-000	Equip Add:Wil Custodial	2,000.00	2,347.16	-	-
10-330-551-254300-000	Equip Add:Wil Bldg Maint	1,800.00	667.50	858.87	-
10-414-551-125000-000	Equip Add:Music Lhs	20,000.00	8,506.00	2,200.00	4,058.55
10-414-551-126000-000	Equip Add:Science Lhs	0.00	7,962.68	-	-
10-414-551-132000-000	Equip Add:Business Ed Lhs	0.00	0.00	-	-
10-414-551-135000-577	Equip Add:Cte Incentive Lhs	5,000.00	3,407.05	3,335.62	2,377.00
10-414-551-162000-000	Equip Add:Athletics Lhs	10,000.00	2,128.32	850.00	6,333.80
10-414-551-162400-000	Equip Add:Mpsd Athletic Assoc Lhs	2,000.00	2,264.99	5,443.00	12,849.94
10-414-551-221500-000	Equip Add:Instr Tech Lhs	3,000.00	2,576.72	-	-
10-414-551-222200-031	Equip Add:Csf Libraries Lhs	811.00	40,627.70	-	-
10-414-551-241000-000	Equip Add:Lhs Sch Bldg Adm	8,000.00	4,286.17	9,120.95	-
10-414-551-254300-000	Equip Add:Lhs Bldg Maint	7,300.00	7,160.22	718.00	-
10-520-551-253300-000	Equip Add:Custodial Mck	1,500.00	1,330.81	-	-
10-800-551-221500-000	Equip Add:Instructional Tech	20,000.00	16,363.26	-	-
10-800-551-253300-000	Equip Add:Oper/Custodial	0.00	0.00	628.09	-
10-800-551-254300-000	Equip Add:Maintenance	12,000.00	2,013.95	1,360.00	-
10-800-551-258400-000	Equip Add:Prod Ctr	2,000.00	4,400.00	-	-
10-800-551-264200-000	Equip Add:Recruitment	0.00	0.00	-	-
10-800-551-295000-000	Equip Add:Admin Tech Serv	12,000.00	14,571.73	-	-
<b>Total Fund 10 - Equipment/Vehicles - Not Depreciated (551)</b>		<b>142,011.00</b>	<b>136,491.70</b>	<b>29,868.97</b>	<b>35,809.03</b>
<b>Equipment/Vehicles - Depreciated (553)</b>					
10-414-553-135000-577	Equip:Cte Incentive Lhs	18,000.00	45,415.00	22,266.05	46,144.98
10-414-553-162000-000	Equip:Athletics Lhs	5,000.00	18,870.50	-	12,296.05
10-414-553-254300-000	Equip:Lhs Maint \$2500 Or >	0.00	0.00	10,101.27	-
10-800-553-251000-000	Equip:Bus Admin \$2500 Or >	740,307.00	0.00	-	-
10-800-553-253300-000	Equip:Oper/Custodial \$2500 Or >	5,000.00	4,349.77	-	-
10-800-553-254100-000	Equip:Direction Of Maint	45,000.00	34,040.00	48,470.98	-
10-800-553-254300-000	Equip:Bldg Maint \$2500 Or >	13,000.00	12,156.59	-	9,414.02
10-800-553-254500-000	Equip:Vehicle Maint \$2500 Or >	9,200.00	26,823.00	-	64,255.00
<b>Total Fund 10 - Equipment/Vehicles - Depreciated (553)</b>		<b>835,507.00</b>	<b>141,654.86</b>	<b>80,838.30</b>	<b>132,110.05</b>
<b>Technology Software (582)</b>					
10-414-582-132000-000	Tech Software:Business Ed Lhs	7,500.00	7,500.00	-	-
10-800-582-295000-000	Tech Software:Admin Tech Serv	0.00	0.00	-	-
<b>Total Fund 10 - Technology Software (582)</b>		<b>7,500.00</b>	<b>7,500.00</b>	<b>-</b>	<b>-</b>
<b>Total Fund 10 Object 500s</b>		<b>989,718.00</b>	<b>289,855.48</b>	<b>110,707.27</b>	<b>167,919.08</b>
<b>FUND 10 OBJECT 700s - INSURANCE AND JUDGMENTS</b>					
<b>District Liability Insurance (711)</b>					
10-800-711-270000-000	Dist Ins:General Liability	30,318.00	24,766.00	22,085.00	167,914.45
10-800-711-270002-000	Dist Ins:Commercial Auto	0.00	29,967.00	22,950.00	-
10-800-711-270005-000	Dist Ins:Educators Legal Liability	0.00	9,909.00	-	-
10-800-711-270010-000	Dist Ins:Umbrella	0.00	11,941.00	9,563.00	-
<b>Total Fund 10 - District Liability Insurance (711)</b>		<b>30,318.00</b>	<b>76,583.00</b>	<b>54,598.00</b>	<b>167,914.45</b>
<b>District Property Insurance (712)</b>					

**MANITOWOC PUBLIC SCHOOL DISTRICT  
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Account Number	Name	2022 ADOPTED BUDGET	2021 UNAUDITED ACTUAL	2020 ACTUAL	2019 ACTUAL
10-800-712-270000-000	Dist Ins:Commercial Property	96,934.00	91,388.00	87,021.00	-
10-800-712-270006-000	Dist Ins:Equipment Breakdown	0.00	0.00	-	-
<b>Total Fund 10 - District Property Insurance (712)</b>		<b>96,934.00</b>	<b>91,388.00</b>	<b>87,021.00</b>	<b>0.00</b>
<b>Workers Compensation Insurance (713)</b>					
10-800-713-270000-000	Dist Ins:Wrks Comp	425,000.00	377,642.00	403,066.00	433,059.00
<b>Total Fund 10 - Workers Compensation Insurance (713)</b>		<b>425,000.00</b>	<b>377,642.00</b>	<b>403,066.00</b>	<b>433,059.00</b>
<b>District Student Insurance (716)</b>					
10-800-716-270000-000	Dist Ins:Blkt Student	15,000.00	10,467.00	11,630.00	12,641.00
<b>Total Fund 10 - District Student Insurance (716)</b>		<b>15,000.00</b>	<b>10,467.00</b>	<b>11,630.00</b>	<b>12,641.00</b>
<b>District Other Insurance (719)</b>					
10-800-719-270000-000	Dist Ins:Other Insurance	10,000.00	7,870.00	7,577.62	-
10-800-719-270003-000	Dist Ins:Crime	0.00	0.00	8,857.00	-
10-800-719-270004-000	Dist Ins:Cyber & Privacy Liability	0.00	30,645.00	13,168.00	-
<b>Total Fund 10 - District Other Insurance (719)</b>		<b>10,000.00</b>	<b>38,515.00</b>	<b>29,602.62</b>	<b>0.00</b>
<b>Unemployment Compensation(730)</b>					
10-800-730-270000-000	Dist Ins:Unemployment	60,000.00	41,663.16	27,716.92	7,632.41
<b>Total Fund 10 - Unemployment Compensation(730)</b>		<b>60,000.00</b>	<b>41,663.16</b>	<b>27,716.92</b>	<b>7,632.41</b>
<b>Total Fund 10 Object 700s</b>		<b>637,252.00</b>	<b>636,258.16</b>	<b>613,634.54</b>	<b>621,246.86</b>
<b>FUND 10 OBJECT 800s - TRANSFERS</b>					
<b>Transfer To Fund 27 (827)</b>					
10-800-827-411000-000	Intfd Tf:Zeroing Out Fd 27	8,400,940.00	7,798,118.20	7,811,190.51	6,956,543.67
<b>Total Fund 10 - Transfer To Fund 27 (827)</b>		<b>8,400,940.00</b>	<b>7,798,118.20</b>	<b>7,811,190.51</b>	<b>6,956,543.67</b>
<b>Total Fund 10 Object 800s</b>		<b>8,400,940.00</b>	<b>7,798,118.20</b>	<b>7,811,190.51</b>	<b>6,956,543.67</b>
<b>FUND 10 OBJECT 900s - OTHER OBJECTS</b>					
<b>District Dues and Fees (941)</b>					
10-110-941-254300-000	Dist Dues/Fees:Oper/Maint Ja	0.00	134.38	-	85.00
10-328-941-125000-000	Dist Dues/Fees:Music Wa	500.00	420.45	536.10	366.00
10-328-941-162000-000	Dist Dues/Fees:Athletics Wa	525.00	525.00	255.00	-
10-328-941-222200-000	Dist Dues/Fees:Library/Media Serv Wa	300.00	287.00	272.00	272.00
10-330-941-161339-000	Dist Dues/Fees:Wilson Forensics	500.00	0.00	150.00	150.00
10-330-941-162000-000	Dist Dues/Fees:Athletics Wi	970.00	970.00	585.00	-
10-330-941-222200-000	Dist Dues/Fees:Library/Media Serv Wi	300.00	0.00	195.00	195.00
10-330-941-254300-000	Dist Dues/Fees:Oper/Maint Wi	150.00	154.38	-	145.00
10-414-941-125000-000	Dist Dues/Fees:Music Lhs	950.00	932.00	532.00	532.00
10-414-941-161322-000	Dist Dues Fees:Nat Honor Society	500.00	385.00	-	-
10-414-941-161339-000	Dist Dues/Fees:L H S Forensics	1,000.00	944.52	85.00	325.00
10-414-941-162000-000	Dist Dues/Fees:Athletics Lhs	15,000.00	16,308.20	10,551.00	6,083.40
10-414-941-162100-000	Dist Dues/Fees:Athletic Invites Lhs	1,700.00	290.00	1,700.00	16,920.85
10-414-941-162400-000	Dist Dues/Fees:Mpsd Athletic Assoc Lhs	5,000.00	2,164.92	2,767.00	26,567.62
10-414-941-162800-000	Dist Dues/Fees:Wiaa Athletics Lhs	5,000.00	9,321.15	3,602.32	6,337.44
10-414-941-179000-667	Dist Dues/Fees:Intl Bacc Admin Lhs	11,650.00	11,964.00	11,650.00	12,250.00
10-414-941-222200-000	Dist Dues/Fees:Library/Media Serv Lhs	300.00	210.00	195.00	195.00
10-414-941-241000-000	Dist Dues/Fees:Lhs Sch Bldg Adm	1,000.00	515.00	800.00	718.45
10-414-941-254300-000	Dist Dues/Fees:Oper/Maint Lhs	150.00	123.76	150.00	-
10-800-941-172000-000	Dist Dues/Fees:Gifted & Talented	200.00	100.00	100.00	100.00
10-800-941-219122-000	Dist Dues/Fees:K-12 Reading Support	50.00	0.00	39.00	-
10-800-941-231100-000	Dist Dues/Fees:Board Of Educ	9,000.00	9,168.00	9,168.00	8,944.00
10-800-941-232000-000	Dist Dues/Fees:Dist Admin	750.00	649.00	422.00	772.00
10-800-941-251000-000	Dist Dues/Fees:Bus Admin	250.00	0.00	129.00	119.65
10-800-941-254300-000	Dist Dues/Fees:Oper/Maint	1,000.00	495.00	713.75	180.00
10-800-941-266100-000	Dist Dues:Internet And Wan	9,000.00	8,384.10	1,500.00	1,500.00
<b>Total Fund 10 - District Dues and Fees (941)</b>		<b>65,745.00</b>	<b>64,445.86</b>	<b>46,097.17</b>	<b>82,758.41</b>

**MANITOWOC PUBLIC SCHOOL DISTRICT  
2021-22 Adopted Budget - Expenditures (FUNDS 10 - 50)**

Account Number	Name	2022 ADOPTED BUDGET	2021 UNAUDITED ACTUAL	2020 ACTUAL	2019 ACTUAL
<b>Employee Dues and Fees (942)</b>					
10-101-942-221100-000	Ee Dues:Imprv Instruction Rv	550.00	515.00	-	-
10-101-942-221100-001	Ee Dues:Slo Imprv Instruction Rv	100.00	0.00	-	-
10-101-942-241000-000	Ee Dues:Rv Sch Bldg Admin	0.00	0.00	-	515.00
10-106-942-221100-001	Ee Dues:Slo Imprv Instruction Fr	100.00	79.00	-	-
10-110-942-221100-001	Ee Dues:Slo Imprv Instruction Ja	100.00	79.00	-	-
10-112-942-221100-000	Ee Dues:Imprv Instruction Je	515.00	515.00	515.00	-
10-112-942-221100-001	Ee Dues:Slo Imprv Instruction Je	100.00	89.00	89.00	-
10-112-942-241000-000	Ee Dues:Jefferson	0.00	0.00	515.00	515.00
10-116-942-221100-001	Ee Dues:Slo Imprv Instruction Ma	100.00	89.00	89.00	-
10-116-942-241000-000	Ee Dues:Mad Sch Bldg Admin	0.00	0.00	-	515.00
10-122-942-122000-000	Ee Dues:Lang Arts Mo	50.00	0.00	39.00	74.00
10-122-942-221100-001	Ee Dues:Slo Imprv Instruction Mo	100.00	79.00	89.00	-
10-122-942-241000-000	Ee Dues:Mon Sch Bldg Admin	600.00	0.00	415.00	515.00
10-126-942-221100-000	Ee Dues:Imprv Instruction St	515.00	515.00	415.00	-
10-126-942-221100-001	Ee Dues:Slo Imprv Instruction St	100.00	0.00	-	-
10-126-942-241000-000	Ee Dues:Sta Sch Bldg Admin	515.00	0.00	-	515.00
10-328-942-221100-001	Ee Dues:Slo Imprv Instruction Wa	300.00	178.00	277.98	-
10-328-942-241000-000	Ee Dues:Wash Sch Bldg Ad	0.00	0.00	1,030.00	1,030.00
10-330-942-125000-000	Ee Dues:Music Wi	400.00	250.00	-	-
10-330-942-135000-000	Ee Dues:Fam/Consumer Ed Wi	0.00	100.00	-	-
10-330-942-221100-001	Ee Dues:Slo Imprv Instruction Wi	300.00	178.00	277.98	-
10-330-942-241000-000	Ee Dues:Wil Sch Bldg Adm	1,000.00	0.00	1,233.00	1,280.00
10-414-942-123000-000	Ee Dues:Foreign Lang Lhs	125.00	95.00	185.00	320.00
10-414-942-162000-000	Ee Dues:Athletics Lhs	2,000.00	1,575.50	3,575.74	4,735.76
10-414-942-221100-001	Ee Dues:Slo Imprv Instruction Lhs	300.00	89.00	267.00	-
10-414-942-241000-000	Ee Dues:Lhs Sch Bldg Adm	2,000.00	2,000.00	-	2,116.16
10-800-942-219124-000	Ee Dues:K-12 Math Support	300.00	280.00	70.00	70.00
10-800-942-221100-001	Ee Dues:Slo Imprv Instruction	3,000.00	1,500.00	1,564.00	2,826.96
10-800-942-232000-000	Ee Dues:Dist Admin	2,000.00	2,360.00	1,973.30	1,934.30
10-800-942-232900-000	Ee Dues:Other District Admin	500.00	125.00	432.00	351.00
10-800-942-251000-000	Ee Dues:Bus Admin	700.00	649.00	-	490.00
10-800-942-254300-000	Ee Dues:Oper/Maint	500.00	430.00	425.00	280.80
10-800-942-264200-000	Ee Dues:Recruitment / Placement	500.00	300.00	509.00	-
<b>Total Fund 10 - Employee Dues and Fees (942)</b>		<b>17,370.00</b>	<b>12,069.50</b>	<b>13,986.00</b>	<b>18,083.98</b>
<b>Pupil Dues and Fees (943)</b>					
10-414-943-124000-000	Pupil Dues:Math	200.00	0.00	199.95	-
10-414-943-125000-000	Pupil Dues:Music Lhs	500.00	265.80	1,472.60	1,290.55
10-414-943-135000-577	Pupil Dues:Cte Lhs	200.00	197.00	-	-
10-414-943-161339-000	Pupil Dues:L H S Forensics	100.00	89.00	-	50.00
10-414-943-179000-667	Pupil Dues:Intl Bacc Admin Lhs	9,128.00	9,278.00	10,627.00	17,736.00
<b>Total Fund 10 - Pupil Dues and Fees (943)</b>		<b>10,128.00</b>	<b>9,829.80</b>	<b>12,299.55</b>	<b>19,076.55</b>
<b>Other Dues and Fees (949)</b>					
10-110-949-161306-000	Field Trip Adm:Theatre Ja	250.00	0.00	249.00	148.50
10-126-949-110000-000	Field Trip Adm:Sta Classroom	125.00	0.00	122.50	-
10-414-949-123000-000	Field Trip Adm:Foreign Lang Lhs	500.00	0.00	744.00	1,680.90
10-414-949-143000-000	Field Trip Adm:Physical Ed Lhs	700.00	0.00	1,200.00	934.00
10-800-949-110100-000	Field Trip Adm:Summer Sch	4,000.00	0.00	1,673.00	4,141.50
10-800-949-125700-000	Field Trip Adm:Humanities	2,600.00	0.00	652.00	1,048.00
10-800-949-251000-000	Oth Dues/Fees:Bus Admin	850.00	(25,474.97)	16,680.38	4,226.56
<b>Total Fund 10 - Other Dues and Fees (949)</b>		<b>9,025.00</b>	<b>(25,474.97)</b>	<b>21,320.88</b>	<b>12,179.46</b>
<b>Total Fund 10 Object 900s</b>		<b>102,268.00</b>	<b>60,870.19</b>	<b>93,703.60</b>	<b>132,098.40</b>
<b>Total Fund 10 Objects 100 - 999</b>		<b>70,545,238.00</b>	<b>61,474,362.75</b>	<b>45,284,223.56</b>	<b>41,783,465.43</b>

**MANITOWOC PUBLIC SCHOOL DISTRICT  
2021-22 Adopted Budget - Expenditures (FUNDS 10 - 50)**

Account Number	Name	2022 ADOPTED BUDGET	2021 UNAUDITED ACTUAL	2020 ACTUAL	2019 ACTUAL
<b>FUND 21 - EXPENDITURES</b>					
<b>FUND 21 OBJECT 300s - PURCHASED SERVICES</b>					
<b>Pupil Travel (342)</b>					
21-101-341-256770-720	Supp/Mats:American Heart Assoc Rv	35,000.00	0.00	-	-
<b>Total Fund 21 - Pupil Travel (342)</b>		<b>35,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Total Fund 21 - Purchased Services (300s)</b>		<b>35,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>FUND 21 OBJECT 400s - NONCAPITAL OBJECTS</b>					
<b>General Supplies and Materials (411)</b>					
21-101-411-160000-060	Supp/Mats:American Heart Assoc Rv	72.00	0.00	-	-
21-101-411-160000-060	Supp/Mats:Apparel Rv	60.00	(60.20)	-	-
21-101-411-160000-060	Supp/Mats:Literacy Rv	54.00	0.00	-	-
21-101-411-160000-060	Supp/Mats:Pto Field Trips Rv	1,467.00	78.88	-	-
21-101-411-160000-060	Supp/Mats:Scholastic Book Fair Rv	5.00	0.00	-	-
21-101-411-160000-060	Supp/Mats:Student Council Rv	374.00	0.00	-	-
21-106-411-110000-000	Supp/Mats:Franklin Gifts	178.00	505.95	-	-
21-106-411-160000-060	Supp/Mats:Climate Fund Fr	1,145.00	34.23	-	-
21-106-411-160000-060	Supp/Mats:Student Council Fr	1,471.00	293.39	-	-
21-110-411-110000-000	Supp/Mats:Jackson Gifts	3,844.00	16.97	-	1,360.76
21-112-411-110000-000	Supp/Mats:Jefferson Gifts	98.00	664.12	-	-
21-116-411-110000-000	Supp/Mats:Madison Gifts	4,254.00	1,411.49	-	148.57
21-122-411-110000-000	Supp/Mats:Monroe Gifts	2,062.00	218.17	-	837.26
21-126-411-110000-000	Supp/Mats:Stangel Gifts	2,810.00	0.00	7.95	-
21-328-411-110000-000	Supp/Mats:Washington Gifts	8,876.00	890.21	246.00	920.94
21-328-411-160000-060	Supp/Mats:Be The Change Club Wa	118.00	0.00	-	-
21-328-411-160000-060	Supp/Mats:Box Tops Wa	623.00	0.00	-	-
21-328-411-160000-060	Supp/Mats:Cheerleading Wa	2.00	0.00	-	-
21-328-411-160000-060	Supp/Mats:Dc History Club Wa	757.00	0.00	-	-
21-328-411-160000-060	Supp/Mats:Fbla Wa	922.00	0.00	-	-
21-328-411-160000-060	Supp/Mats:International Club Wa	243.00	0.00	-	-
21-328-411-160000-060	Supp/Mats:Pompon Club Wa	188.00	0.00	-	-
21-328-411-160000-060	Supp/Mats:School Activity Wa	1,789.00	357.62	-	-
21-328-411-160000-060	Supp/Mats:Student Council Wa	4,892.00	1,160.44	-	-
21-328-411-160000-060	Supp/Mats:Video Club Wa	853.00	0.00	-	-
21-328-411-160000-060	Supp/Mats:Washington Kicks	278.00	0.00	-	-
21-330-411-110000-000	Supp/Mats:Wilson Gifts	4,994.00	94.84	-	-
21-330-411-110000-573	Supp/Mats:Wilson Wanek Art Donation	1,291.00	0.00	-	-
21-330-411-160000-060	Supp/Mats:Een Fund Spec Ed Wi	2,397.00	485.63	-	-
21-330-411-160000-060	Supp/Mats:Poms Dance Team Wi	150.00	1,965.00	-	-
21-330-411-160000-060	Supp/Mats:School Store Wi	31.00	0.00	-	-
21-330-411-160000-060	Supp/Mats:Student Council Wi	7,646.00	470.00	-	-
21-330-411-161339-575	Supp/Mats:Wilson Forensics	50.00	0.00	-	-
21-414-411-110000-000	Supp/Mats:Lincoln Gifts	2,883.00	22,048.00	10,376.13	1,357.87
21-414-411-110000-723	Supp/Mats:L H S Class Gifts	264.00	7,347.68	300.00	-
21-414-411-125000-720	Supp/Mats:Lincoln Music Gifts	0.00	18,653.30	22,852.51	13,827.07
21-414-411-160000-060	Supp/Mats:Adventure Club Lhs	489.00	0.00	2,322.00	-
21-414-411-160000-060	Supp/Mats:Alternative Club Lhs	1,361.00	0.00	-	-
21-414-411-160000-060	Supp/Mats:Backpacks For Food	407.00	0.00	-	-
21-414-411-160000-060	Supp/Mats:Cd Class Lhs	3,985.00	0.00	1,298.88	-
21-414-411-160000-060	Supp/Mats:Club Sandwich Lhs	482.00	0.00	-	-
21-414-411-160000-060	Supp/Mats:Coalition Against Sexual Violen	191.00	0.00	-	-
21-414-411-160000-060	Supp/Mats:Embracing Diversity Club Lhs	759.00	67.53	-	-
21-414-411-160000-060	Supp/Mats:Fact Club Lhs	250.00	0.00	-	-

**MANITOWOC PUBLIC SCHOOL DISTRICT  
2021-22 Adopted Budget - Expenditures (FUNDS 10 - 50)**

Account Number	Name	2022 ADOPTED BUDGET	2021 UNAUDITED ACTUAL	2020 ACTUAL	2019 ACTUAL
21-414-411-160000-060	Supp/Mats:Fbla Lhs	472.00	0.00	187.00	-
21-414-411-160000-060	Supp/Mats:Fccla Lhs	3,952.00	0.00	772.96	-
21-414-411-160000-060	Supp/Mats:Friends Of The Library Lhs	210.00	0.00	-	-
21-414-411-160000-060	Supp/Mats:German Live (Glandt) Lhs	14.00	0.00	-	-
21-414-411-160000-060	Supp/Mats:Global Connections Club Lhs	1,297.00	0.00	932.00	-
21-414-411-160000-060	Supp/Mats:Rome Live (Goswitz) Lhs	299.00	0.00	-	-
21-414-411-160000-060	Supp/Mats:Green Club Lhs	723.00	50.00	-	-
21-414-411-160000-060	Supp/Mats:Gsa Club Lhs	198.00	244.45	-	-
21-414-411-160000-060	Supp/Mats:Homecoming Fund Lhs	2,685.00	481.11	10,806.79	-
21-414-411-160000-060	Supp/Mats:Ib Student Fund	302.00	0.00	-	-
21-414-411-160000-060	Supp/Mats:Ib Testing Fees	180.00	0.00	-	-
21-414-411-160000-060	Supp/Mats:I'D Eat That Lhs	73.00	0.00	-	-
21-414-411-160000-060	Supp/Mats:Key Club Lhs	452.00	552.00	372.50	-
21-414-411-160000-060	Supp/Mats:Medical Science Group Lhs	798.00	0.00	-	-
21-414-411-160000-060	Supp/Mats:Mental Health Advocates Lhs	259.00	0.00	-	-
21-414-411-160000-060	Supp/Mats:Model Un (George) Lhs	1,126.00	0.00	-	-
21-414-411-160000-060	Supp/Mats:National Honor Society Lhs	2,590.00	3,532.59	-	-
21-414-411-160000-060	Supp/Mats:Notebooks (Lab) Lhs	25.00	0.00	-	-
21-414-411-160000-060	Supp/Mats:Parent Org Lhs	1,205.00	5,219.42	-	-
21-414-411-160000-060	Supp/Mats:Physics Club Lhs	29.00	0.00	-	-
21-414-411-160000-060	Supp/Mats:School Store Lhs	990.00	4,506.36	-	-
21-414-411-160000-060	Supp/Mats:Ships Sales Lhs	1,862.00	494.61	630.12	-
21-414-411-160000-060	Supp/Mats:Ships For Service Lhs	1,587.00	0.00	-	-
21-414-411-160000-060	Supp/Mats:Ships Sips Lhs	1,019.00	183.22	1,134.29	-
21-414-411-160000-060	Supp/Mats:Spanish Honors (Swemke) Lhs	148.00	0.00	9.43	-
21-414-411-160000-060	Supp/Mats:Star Club Lhs	178.00	0.00	-	-
21-414-411-160000-060	Supp/Mats:Sting Cancer Lhs	3,299.00	745.61	2,195.14	-
21-414-411-160000-060	Supp/Mats:Student Athletic Council Lhs	812.00	0.00	-	-
21-414-411-160000-060	Supp/Mats:Student Senate Lhs	238.00	0.00	285.55	-
21-414-411-160000-060	Supp/Mats:Theatre Club Lhs	4,521.00	0.00	-	-
21-414-411-160000-060	Supp/Mats:Yearbook Club Lhs	507.00	0.00	-	-
21-414-411-160000-060	Supp/Mats:Young Democrats Lhs	50.00	50.00	-	-
21-800-411-110000-588	Supp/Mats:Special Ed	0.00	5,751.20	2,770.92	-
<b>Total Fund 21 - General Supplies and Materials (411)</b>		<b>97,165.00</b>	<b>72,762.62</b>	<b>54,729.25</b>	<b>18,452.47</b>
<b>Non-Capital Equipment (440)</b>					
21-800-440-110000-588	Non Cap Equip:Special Ed	0.00	465.00	-	359.89
21-800-440-110000-637	Non Cap Equip:Kupper Trust	0.00	2,007.15	4,558.71	9,867.70
<b>Total Fund 21 - Non-Capital Equipment (440)</b>		<b>0.00</b>	<b>2,472.15</b>	<b>4,558.71</b>	<b>10,227.59</b>
<b>Total Fund 21 - Non-Capital Objects (400s)</b>		<b>97,165.00</b>	<b>80,985.97</b>	<b>62,058.88</b>	<b>28,680.06</b>
<b>FUND 21 OBJECT 500s - CAPITAL OBJECTS</b>					
<b>Equipment (553)</b>					
21-800-553-110000-637	Equip:Kupper Trust \$2500 Or >	0.00	0.00	-	-
<b>Total Fund 21 - Equipment (553)</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Total Fund 21 - Capital Objects (500s)</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Total Fund 21 Objects 100 - 999</b>		<b>132,165.00</b>	<b>80,985.97</b>	<b>62,058.88</b>	<b>28,680.06</b>
<b>FUND 27 - EXPENDITURES</b>					
<b>FUND 27 OBJECT 100s - SALARIES AND WAGES</b>					
27-000-100-000000-000	Salary/Wages - Administration	\$130,454.00	\$127,065.00	123,057.00	120,691.20
27-000-103-000000-000	Salary/Wages - Paraprofessionals	1,720,645.00	1,553,922.81	1,488,056.48	1,199,244.68

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Account Number	Name	2022 ADOPTED BUDGET	2021 UNAUDITED ACTUAL	2020 ACTUAL	2019 ACTUAL
27-000-104-000000-000	Salary/Wages - Secretaries	89,942.00	87,869.81	96,023.51	81,271.06
27-000-105-000000-000	Salary/Wages - Custodians and Maintenance	0.00	0.00	4,867,563.68	4,217,225.89
27-000-106-000000-000	Salary/Wages - Noon & Bus Duty, Home Visitors	0.00	0.00	2,524.76	3,172.00
27-000-109-000000-000	Salary/Wages - Non-Staff Extra Curricular Activities	0.00	0.00	36,993.83	25,694.50
27-000-112-000000-000	Salary/Wages - Teachers (Teaching contract)	5,185,047.00	5,062,256.30	194,025.39	189,824.13
27-000-113-000000-000	Salary/Wages - Overtime	2,000.00	2,258.93	614,087.50	497,659.13
27-000-116-000000-000	Salary/Wages - Mentors/Summer Sch. & Curriculum	53,500.00	18,003.50	-	-
27-000-117-000000-000	Salary/Wages - Co-curricular Academics & Athletics	0.00	0.00	-	-
27-000-118-000000-000	Salary/Wages - Substitute Teachers	174,689.00	119,037.32	-	-
27-000-122-000000-000	Salary/Wages - Psychologists & Other Support Staff	1,043,549.00	746,899.14	-	-
27-000-1xx-000000-000	Salary/Wages - Interns and Other Staff Salaries	0.00	0.00	-	-
<b>Total Fund 27 Object 100s</b>		<b>\$8,399,826.00</b>	<b>\$7,717,312.81</b>	<b>\$7,422,332.15</b>	<b>\$6,334,782.59</b>
<b>Fund 27 OBJECT 200s - EMPLOYEE BENEFITS</b>					
<b>Wisconsin Retirement System (210s)</b>					
27-000-212-000000-000	Wisconsin Retirement System-Employer	541,176.00	503,468.96	478,020.58	410,924.19
<b>Total Fund 27 Object 210s</b>		<b>541,176.00</b>	<b>503,468.96</b>	<b>478,020.58</b>	<b>410,924.19</b>
27-000-220-000000-000	Federal Social Security Program	613,330.00	539,316.80	11,580.35	10,439.87
<b>Total Fund 27 Object 220s</b>		<b>613,330.00</b>	<b>539,316.80</b>	<b>11,580.35</b>	<b>10,439.87</b>
27-000-230-000000-000	WI Group Life Insurance	13,700.00	12,334.75	1,805,425.36	1,517,924.55
27-000-231-000000-000	WI Group Life Insurance Additioanl 20%	2,705.00	2,481.92	125,450.88	118,270.40
<b>Total Fund 27 Object 230s</b>		<b>16,405.00</b>	<b>14,816.67</b>	<b>1,930,876.24</b>	<b>1,636,194.95</b>
27-000-241-000000-000	District Health Insurance Program	2,665,691.00	2,236,432.13	-	-
27-000-243-000000-000	District Dental Insurance Program	209,291.00	135,644.92	-	-
27-000-249-000000-000	Other Health & Dental Insurance Costs	0.00	0.00	-	-
<b>Total Fund 27 Object 240s</b>		<b>2,874,982.00</b>	<b>2,372,077.05</b>	<b>0.00</b>	<b>0.00</b>
27-000-251-000000-000	Long-Term Disability Insurance	20,679.00	21,235.53	-	-
<b>Total Fund 27 Object 250s</b>		<b>20,679.00</b>	<b>21,235.53</b>	<b>0.00</b>	<b>0.00</b>
<b>Total Fund 27 Object 200s</b>		<b>\$4,066,572.00</b>	<b>\$3,450,915.01</b>	<b>\$2,420,477.17</b>	<b>\$2,057,559.01</b>
<b>FUND 27 OBJECT 300s - PERSONAL SERVICES</b>					
<b>Personal Services (310)</b>					
27-106-310-156110-019	Pers Serv:Hearing Impaired Fr	1,500.00	0.00	7,764.90	3,387.50
27-110-310-156110-019	Pers Serv:Hearing Impaired Ja	1,500.00	3,028.45	-	-
27-110-310-158000-019	Pers Serv:Combined Costs Ja	0.00	0.00	-	-
27-116-310-156110-019	Pers Serv:Hearing Impaired Ma	2,000.00	872.85	22,891.80	-
27-328-310-156110-019	Pers Serv:Hearing Impaired Wa	1,500.00	3,237.55	-	-
27-414-310-158000-019	Pers Serv:Combined Costs Lhs	0.00	0.00	-	-
27-800-310-156110-019	Pers Serv:Hearing Impaired	12,000.00	16,700.00	-	-
27-800-310-156700-019	Pers Serv:Visual Impaired	500.00	370.00	436.00	-
27-800-310-158000-019	Pers Serv:Combined Costs	21,500.00	4,499.00	47,940.54	11,100.00
27-800-310-218100-011	Pers Serv:Occupational Therapy	0.00	0.00	-	-



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Account Number	Name	2022 ADOPTED BUDGET	2021 UNAUDITED ACTUAL	2020 ACTUAL	2019 ACTUAL
27-800-310-218100-019	Pers Serv:Occupational Therapy	0.00	0.00	-	-
27-800-310-218200-011	Pers Serv:Physical Therapy	0.00	0.00	-	-
27-800-310-221300-019	Pers Serv:Instr Staff Trng	3,000.00	0.00	2,400.00	-
27-800-310-223300-019	Pers Serv:C W D Coord	500.00	140.12	56.29	188.21
27-800-310-231500-019	Pers Serv:Legal Services	20,000.00	18,850.00	14,342.70	15,370.16
27-800-310-252000-019	Pers Serv:Sch Based Services	25,000.00	23,259.00	23,259.00	22,475.00
<b>Total Fund 27 - Personal Services (310)</b>		<b>89,000.00</b>	<b>70,956.97</b>	<b>119,091.23</b>	<b>52,520.87</b>
<b>Building Rental (328)</b>					
27-800-328-255000-019	Building Rental	20,000.00	14,831.16	16,857.00	18,200.00
<b>Total Fund 27 - Building Rental (328)</b>		<b>20,000.00</b>	<b>14,831.16</b>	<b>16,857.00</b>	<b>18,200.00</b>
<b>Pupil Transportation (341)</b>					
27-106-341-256751-341	Pupil Trav:Special Ed Fr	0.00	4,550.00	-	8,649.00
27-110-341-256751-341	Pupil Trav:Special Ed Ja	0.00	5,838.00	6,701.41	-
27-116-341-256751-341	Pupil Trav:Special Ed Ma	0.00	544.00	-	-
27-330-341-256751-341	Pupil Trav:Special Ed Wi	0.00	3,587.00	5,030.07	1,683.00
27-414-341-256751-341	Pupil Trav:Special Ed Lhs	0.00	5,645.00	2,098.71	1,054.00
27-800-341-256751-011	Pupil Trav:Contract Trans-Spec Ed	275,000.00	248,231.33	9,397.50	-
27-800-341-256751-341	Pupil Trav:Spec Ed	90,000.00	1,445.00	16,524.00	7,735.00
27-800-341-256770-019	Pupil Trav:Combined Costs	6,576.00	0.00	-	-
<b>Total Fund 27 - Pupil Transportation (341)</b>		<b>371,576.00</b>	<b>258,908.33</b>	<b>33,050.28</b>	<b>10,472.00</b>
<b>Employee Travel (342)</b>					
27-101-342-152000-019	Emp Trav:Early Childhood Rv	1,000.00	558.70	-	863.88
27-101-342-156600-019	Emp Trav:Speech/Lang Rv	1,000.00	60.00	897.58	1,200.64
27-101-342-158000-019	Emp Trav:Combined Costs Rv	1,000.00	603.49	509.51	1,336.46
27-101-342-218100-019	Emp Trav:Occupational Therapy Rv	300.00	36.40	138.56	70.53
27-103-342-158000-019	Emp Trav:Combined Costs 4K	200.00	21.16	122.61	-
27-103-342-218100-019	Emp Trav:Occupational Therapy 4K	100.00	96.77	76.68	-
27-106-342-156600-019	Emp Trav:Speech/Lang Fr	1,000.00	79.85	334.00	47.84
27-106-342-158000-019	Emp Trav:Combined Costs Fr	2,000.00	250.00	621.49	410.00
27-106-342-218100-019	Emp Trav:Occupational Therapy Fr	300.00	0.00	200.00	75.88
27-110-342-156600-019	Emp Trav:Speech/Lang Ja	1,000.00	0.00	915.55	419.00
27-110-342-158000-019	Emp Trav:Combined Costs Ja	2,000.00	100.28	1,264.39	738.20
27-110-342-218100-019	Emp Trav:Occupational Therapy Ja	300.00	49.99	22.85	-
27-112-342-156600-019	Emp Trav:Speech/Lang Je	500.00	0.00	372.00	-
27-112-342-158000-019	Emp Trav:Combined Costs Je	1,000.00	79.35	325.77	251.50
27-112-342-218100-019	Emp Trav:Occupational Therapy Je	300.00	102.87	74.41	20.47
27-116-342-156600-019	Emp Trav:Speech/Lang Ma	500.00	0.00	187.00	419.00
27-116-342-158000-019	Emp Trav:Combined Costs Ma	1,000.00	22.50	433.00	186.36
27-116-342-218100-019	Emp Trav:Occupational Therapy Ma	300.00	0.00	95.24	-
27-122-342-156600-019	Emp Trav:Speech/Lang Mo	500.00	0.00	-	102.08
27-122-342-158000-019	Emp Trav:Combined Costs Mo	1,000.00	134.65	-	173.00
27-122-342-218100-019	Emp Trav:Occupational Therapy Mo	300.00	0.00	334.97	-
27-126-342-158000-019	Emp Trav:Combined Costs St	500.00	45.00	667.73	138.97
27-126-342-158000-019	Emp Trav:Comb Cost Mccp St	1,000.00	0.00	-	-
27-126-342-218100-019	Emp Trav:Occupational Therapy St	100.00	0.00	-	211.94
27-328-342-158000-019	Emp Trav:Combined Costs Wa	3,000.00	0.00	-	956.00
27-328-342-218100-019	Emp Trav:Occupational Therapy Wa	300.00	0.00	68.96	-
27-330-342-158000-019	Emp Trav:Combined Costs Wi	3,000.00	152.16	205.39	428.56
27-330-342-218100-019	Emp Trav:Occupational Therapy Wi	300.00	0.00	18.56	23.78
27-414-342-156600-019	Emp Trav:Speech/Lang Lhs	500.00	0.00	-	45.24
27-414-342-158000-019	Emp Trav:Combined Costs Lhs	4,000.00	218.15	2,746.11	9,951.19
27-414-342-218100-019	Emp Trav:Occupational Therapy Lhs	300.00	71.49	21.39	55.91
27-800-342-156110-019	Emp Trav:Hearing Impaired	500.00	0.00	812.79	503.63

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27-800-342-156600-019	Emp Trav:Speech/Lang	1,900.00	0.00	1,286.62	208.19
27-800-342-158000-019	Emp Trav:Combined Costs	6,000.00	195.47	8,773.39	12,128.98
27-800-342-215000-019	Emp Trav:Psych	3,000.00	780.53	-	84.11
27-800-342-218100-019	Emp Trav:Occupational Therapy	5,000.00	898.97	1,362.11	1,257.90
27-800-342-218200-019	Emp Trav:Physical Therapy	2,100.00	61.26	899.97	1,036.83
27-800-342-223300-019	Emp Trav:Cwd Coord	2,000.00	360.00	837.19	1,550.32
<b>Total Fund 27 - Employee Travel (342)</b>		<b>49,100.00</b>	<b>4,979.04</b>	<b>24,625.82</b>	<b>34,896.39</b>
<b>Communication - Postage (353)</b>					
27-800-353-223300-019	Postage:C W D Coord	5,000.00	3,905.31	4,280.24	3,964.20
<b>Total Fund 27 - Communication - Postage (353)</b>		<b>5,000.00</b>	<b>3,905.31</b>	<b>4,280.24</b>	<b>3,964.20</b>
<b>Communication - Printing and Binding (354)</b>					
27-800-354-158000-019	Prtg/Binding:Combined Costs	10,000.00	10,321.71	-	5,247.33
<b>Total Fund 27 - Communication - Printing and Binding (354)</b>		<b>10,000.00</b>	<b>10,321.71</b>	<b>0.00</b>	<b>5,247.33</b>
<b>Software Services (362)</b>					
27-110-362-156600-019	Software Serv:Speech/Language Ja	0.00	0.00	-	-
27-110-362-158000-019	Software Serv:Combined Costs Ja	0.00	0.00	-	-
27-122-362-156600-019	Software Serv:Speech/Language Mo	0.00	129.50	-	-
27-122-362-158000-019	Software Serv:Combined Costs Mo	0.00	39.99	-	-
27-328-362-158000-019	Software Serv:Combined Costs Wa	0.00	105.45	-	-
27-414-362-156600-019	Software Serv:Speech/Language Lhs	0.00	0.00	-	-
27-414-362-221200-019	Software Serv:Curr Devel Lhs	0.00	0.00	-	-
27-800-362-156110-019	Software Serv:Hearing Impaired	0.00	0.00	-	-
27-800-362-158000-019	Software Serv:Combined Costs	5,000.00	261.00	-	-
27-800-362-158000-341	Software Serv:Flow Thru Combined Costs	15,000.00	11,384.28	-	-
27-800-362-223300-341	Software Serv:Flow Thru Cwd Coord	0.00	0.00	-	-
27-800-362-295000-341	Software Serv:Flow Thru Admin Tech Serv	15,000.00	0.00	-	-
<b>Total Fund 27 - Software Services (362)</b>		<b>35,000.00</b>	<b>11,920.22</b>	<b>0.00</b>	<b>0.00</b>
<b>Payment to WI School District (382)</b>					
27-800-382-437000-019	Tuition:C W D Open Enrollment	0.00	0.00	15,000.00	-
<b>Total Fund 27 - Payment to WI School District (382)</b>		<b>0.00</b>	<b>0.00</b>	<b>15,000.00</b>	<b>0.00</b>
<b>Payment to CESA (386)</b>					
27-800-386-436000-341	C E S A:Tuition Spec Education	194,000.00	153,516.36	148,134.00	141,834.00
<b>Total Fund 27 - Payment to CESA (386)</b>		<b>194,000.00</b>	<b>153,516.36</b>	<b>148,134.00</b>	<b>141,834.00</b>
<b>Total Fund 27 - Purchased Services (300s)</b>		<b>733,176.00</b>	<b>511,563.25</b>	<b>288,706.74</b>	<b>261,296.29</b>
<b>FUND 27 OBJECT 400s - NONCAPITAL OBJECTS</b>					
<b>General Supplies and Materials (411)</b>					
27-101-411-152000-019	Supp/Mats:Early Childhood Rv	1,000.00	432.01	251.59	485.59
27-101-411-156600-019	Supp/Mats:Speech/Lang Rv	500.00	249.67	771.07	381.40
27-101-411-158000-019	Supp/Mats:Combined Costs Rv	1,500.00	549.65	694.50	66.93
27-103-411-156600-019	Supp/Mats:Speech/Lang 4K	200.00	53.57	99.67	-
27-103-411-158000-019	Supp/Mats:Combined Costs 4K	500.00	0.00	141.03	-
27-106-411-156600-019	Supp/Mats:Speech/Lang Fr	500.00	249.93	563.89	100.69
27-106-411-158000-019	Supp/Mats:Combined Costs Fr	1,000.00	1,672.55	2,368.73	684.00
27-110-411-156600-019	Supp/Mats:Speech/Lang Ja	500.00	291.00	445.59	37.99
27-110-411-158000-019	Supp/Mats:Combined Costs Ja	1,000.00	249.12	1,162.47	373.25
27-112-411-158000-019	Supp/Mats:Combined Costs Je	1,000.00	292.00	1,352.54	1,410.14
27-116-411-156600-019	Supp/Mats:Speech/Lang Ma	0.00	0.00	-	-
27-116-411-158000-019	Supp/Mats:Combined Costs Ma	1,000.00	29.99	1,498.91	151.45
27-122-411-156600-019	Supp/Mats:Speech/Lang Mo	200.00	196.54	99.99	240.69
27-122-411-158000-019	Supp/Mats:Combined Costs Mo	1,000.00	115.45	1,163.09	48.52
27-126-411-158000-019	Supp/Mats:Combined Costs St	500.00	0.00	-	727.80
27-126-411-158000-019	Supp/Mats:District Mccp St	1,000.00	0.00	-	-
27-126-411-158000-162	Supp/Mats:Geers Comb Costs Mccp	1,536.00	0.00	-	-

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27-328-411-156600-019	Supp/Mats:Speech/Lang Wa	0.00	49.46	329.96	376.59
27-328-411-158000-019	Supp/Mats:Combined Costs Wa	2,000.00	217.76	755.97	1,296.55
27-330-411-158000-019	Supp/Mats:Combined Costs Wi	2,000.00	679.89	4,608.52	170.12
27-414-411-158000-019	Supp/Mats:Combined Costs Lhs	3,000.00	2,413.70	2,689.88	1,604.58
27-414-411-158000-341	Supp/Mats:Combined Costs Lhs	0.00	961.68	-	517.71
27-800-411-152000-019	Supp/Mats:Early Childhood	3,000.00	0.00	-	-
27-800-411-152000-341	Supp/Mats:Ec	15,200.00	0.00	-	70.42
27-800-411-156110-019	Supp/Mats:Hearing Impaired	3,000.00	475.41	300.53	-
27-800-411-156600-019	Supp/Mats:Speech/Lang	5,000.00	4,045.93	-	552.36
27-800-411-156600-341	Supp/Mats:Speech / Language	12,000.00	0.00	-	-
27-800-411-158000-019	Supp/Mats:Combined Costs	25,500.00	18,905.54	22,612.13	6,940.26
27-800-411-158000-341	Supp/Mats:Combined Costs	54,513.00	1,721.66	62.73	3,702.68
27-800-411-164000-697	Supp/Mats:Transition Incentive Grant	13,000.00	14,268.45	513.54	-
27-800-411-213000-341	Supp/Mats:Guidance	12,000.00	3,110.24	-	-
27-800-411-215000-019	Supp/Mats:Psych	6,000.00	4,405.55	416.00	277.20
27-800-411-218100-019	Supp/Mats:Occupational Therapy	2,000.00	842.45	-	16.01
27-800-411-218100-341	Supp/Mats:Occupational Therapy	12,000.00	296.99	-	-
27-800-411-218200-019	Supp/Mats:Physical Therapy	1,000.00	138.76	-	82.80
27-800-411-218200-341	Supp/Mats:Physical Therapy	22,000.00	254.88	-	-
27-800-411-221300-019	Supp/Mats:Instr Staff Trng	500.00	335.80	-	128.58
27-800-411-223300-019	Supp/Mats:C W D Coord	7,000.00	332.29	880.15	542.25
<b>Total Fund 27 - General Supplies and Materials (411)</b>		<b>213,649.00</b>	<b>57,837.92</b>	<b>43,782.48</b>	<b>20,986.56</b>
<b>Food Supplies (415)</b>					
27-126-415-158000-019	Food:District Mccp St	500.00	0.00	-	-
27-328-415-158000-019	Food:Combined Costs Wa	0.00	91.93	193.85	-
27-800-415-158000-019	Food:Combined Costs	1,000.00	0.00	773.48	2,057.43
27-800-415-223300-019	Food:C W D Coord	500.00	107.94	1,079.36	1,145.93
<b>Total Fund 27 - Food Supplies (415)</b>		<b>2,000.00</b>	<b>199.87</b>	<b>2,046.69</b>	<b>3,203.36</b>
<b>AV Media - Periodicals (431)</b>					
27-800-431-158000-019	A V Media:Combined Costs	2,500.00	0.00	-	-
<b>Total Fund 27 - AV Media - Periodicals (431)</b>		<b>2,500.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Instructional Media - Periodicals (434)</b>					
27-126-434-158000-019	Per/Mag:Combined Costs St	0.00	0.00	207.75	75.90
27-328-434-158000-019	Per/Mag:Combined Costs Wa	700.00	370.87	576.46	450.87
27-330-434-158000-019	Per/Mag:Combined Costs Wi	700.00	626.86	607.93	609.87
27-414-434-158000-019	Per/Mag:Combined Costs Lhs	500.00	130.90	214.28	60.50
<b>Total Fund 27 - Instructional Media - Periodicals (434)</b>		<b>1,900.00</b>	<b>1,128.63</b>	<b>1,606.42</b>	<b>1,197.14</b>
<b>Instructional Media - Other Media (439)</b>					
27-110-439-158000-019	Other Media:Combined Costs Ja	500.00	209.95	-	199.95
27-800-439-158000-019	Other Media:Combined Costs	7,000.00	0.00	6,200.00	3,100.00
<b>Total Fund 27 - Instructional Media - Other Media (439)</b>		<b>7,500.00</b>	<b>209.95</b>	<b>6,200.00</b>	<b>3,299.95</b>
<b>Non-Capital Equipment (440)</b>					
27-101-440-156110-019	Non Cap Equip:Hearing Impaired Rv	0.00	0.00	-	150.45
27-110-440-156110-019	Non Cap Equip:Hearing Impaired Ja	500.00	530.00	170.95	-
27-116-440-156110-019	Non Cap Equip:Hearing Impaired Ma	800.00	679.99	714.94	-
27-126-440-158000-019	Non Cap Equip:District Mccp St	1,000.00	0.00	-	-
27-328-440-156110-019	Non Cap Equip:Hearing Impaired Wa	500.00	0.00	-	-
27-330-440-156110-019	Non Cap Equip:Hearing Impaired Wi	0.00	100.00	-	-
27-330-440-158000-019	Non Cap Equip:Combined Costs Wi	0.00	894.27	-	882.21
27-800-440-152000-019	Non Cap Equip:Early Childhood	1,000.00	968.39	491.00	-
27-800-440-156110-019	Non Cap Equip:Hearing Impaired	2,000.00	0.00	470.00	118.39
27-800-440-156600-019	Non Cap Equip:Speech/Lang	1,000.00	309.48	557.85	30.00
27-800-440-156700-165	Non Cap Equip:Essex 3 Visually Impaired	10,000.00	0.00	-	-
27-800-440-158000-019	Non Cap Equip:Combined Costs	12,000.00	7,721.06	7,500.77	6,004.37

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27-800-440-218100-019	Non Cap Equip:Occupational Therapy	2,000.00	0.00	-	-
27-800-440-218200-019	Non Cap Equip:Physical Therapy	2,000.00	1,280.99	324.54	-
27-800-440-223300-019	Non Cap Equip:C W D Coord	1,000.00	0.00	36.43	1,005.41
<b>Total Fund 27 - Non-Capital Equipment (440)</b>		<b>33,800.00</b>	<b>12,484.18</b>	<b>10,266.48</b>	<b>8,190.83</b>
<b>Textbooks (470)</b>					
27-800-470-158000-019	Textbooks:Combined Costs	5,000.00	815.00	737.00	2,196.60
<b>Total Fund 27 - Textbooks (470)</b>		<b>5,000.00</b>	<b>815.00</b>	<b>737.00</b>	<b>2,196.60</b>
<b>Workbooks (472)</b>					
27-110-472-158000-019	Workbooks:Combined Costs Ja	300.00	290.41	146.34	-
27-122-472-158000-019	Workbooks:Combined Costs Mo	1,000.00	329.59	351.84	195.94
27-414-472-158000-019	Workbooks:Combined Costs Lhs	550.00	151.21	348.56	-
<b>Total Fund 27 - Workbooks (472)</b>		<b>1,850.00</b>	<b>771.21</b>	<b>846.74</b>	<b>195.94</b>
<b>Technology Supplies (481)</b>					
27-800-481-223300-341	Tech Supplies:Se Coord	0.00	188.87	-	-
<b>Total Fund 27 - Technology Supplies (481)</b>		<b>0.00</b>	<b>188.87</b>	<b>0.00</b>	<b>0.00</b>
<b>Non-Technology Hardware (482)</b>					
27-800-482-223300-019	Non Cap Tech Hdwe:Cwd Coord	0.00	230.97	-	-
<b>Total Fund 27 - Non-Technology Hardware (482)</b>		<b>0.00</b>	<b>230.97</b>	<b>0.00</b>	<b>0.00</b>
<b>Non-Cap Software Special Ed Coordination (483)</b>					
27-800-483-223300-341	Non Cap Softw:Se Coord	20,000.00	8,000.00	-	-
<b>Total Fund 27 - Non-Cap Software Special Ed Coordination (483)</b>		<b>20,000.00</b>	<b>8,000.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Total Fund 27 - Non-Capital Objects (400s)</b>		<b>268,263.00</b>	<b>74,124.31</b>	<b>46,488.41</b>	<b>31,114.09</b>
<b>FUND 27 OBJECT 500s - CAPITAL OBJECTS</b>					
<b>Building Rental (537)</b>					
27-800-537-255000-019	Bldg Rental	0.00	19,000.00	19,000.00	19,000.00
<b>Total Fund 27 - Building Rental (537)</b>		<b>0.00</b>	<b>19,000.00</b>	<b>19,000.00</b>	<b>19,000.00</b>
<b>Equipment/Vehicles - Not Depreciated (551)</b>					
27-328-551-156110-019	Equip Add:Hearing Impaired Wa	500.00	2,368.00	-	-
27-330-551-158000-019	Equip Add:Combined Costs Wi	0.00	0.00	-	-
27-414-551-158000-019	Equip Add:Combined Costs Lhs	0.00	0.00	-	1,450.00
27-800-551-156110-019	Equip Add:Hearing Impaired	2,500.00	0.00	-	-
<b>Total Fund 27 - Equipment/Vehicles - Not Depreciated (551)</b>		<b>3,000.00</b>	<b>2,368.00</b>	<b>0.00</b>	<b>1,450.00</b>
<b>Equipment/Vehicles - Depreciated (553)</b>					
27-101-553-156700-019	Equip:Visually Impaired Rv	4,000.00	628.23	-	-
<b>Total Fund 27 - Equipment/Vehicles - Depreciated (553)</b>		<b>4,000.00</b>	<b>628.23</b>	<b>0.00</b>	<b>0.00</b>
<b>Total Fund 27 - Capital Objects (500s)</b>		<b>7,000.00</b>	<b>21,996.23</b>	<b>19,000.00</b>	<b>20,450.00</b>
<b>FUND 10 OBJECT 800s - TRANSFERS</b>					
<b>Transfer To Fund 10 (810)</b>					
27-800-810-418000-341	Indirect Cost Transfer	0.00	19,600.00	19,600.00	-
<b>Total Fund 10 - Transfer To Fund 10 (810)</b>		<b>0.00</b>	<b>19,600.00</b>	<b>19,600.00</b>	<b>0.00</b>
<b>Total Fund 27 Object 800s</b>		<b>0.00</b>	<b>19,600.00</b>	<b>19,600.00</b>	<b>0.00</b>
<b>FUND 27 OBJECT 900s - OTHER OBJECTS</b>					
<b>Employee Dues and Fees (942)</b>					
27-101-942-156600-019	Ee Dues:Speech/Lang Rv	225.00	225.00	225.00	450.00
27-103-942-156600-019	Ee Dues:Speech/Lang 4K	675.00	675.00	450.00	-
27-106-942-156600-019	Ee Dues:Speech/Lang Fr	450.00	450.00	450.00	225.00
27-110-942-156600-019	Ee Dues:Speech/Lang Ja	225.00	225.00	225.00	225.00
27-112-942-156600-019	Ee Dues:Speech/Lang Je	225.00	225.00	225.00	225.00
27-116-942-156600-019	Ee Dues:Speech/Lang Ma	225.00	225.00	-	225.00
27-122-942-156600-019	Ee Dues:Speech/Lang Mo	225.00	225.00	225.00	225.00
27-800-942-159100-019	Ee Dues:Aide	2,500.00	2,025.00	2,900.00	1,925.00
27-800-942-223300-019	Ee Dues:C W D Coord	500.00	800.00	400.00	400.00

**MANITOWOC PUBLIC SCHOOL DISTRICT  
2021-22 Adopted Budget - Expenditures (FUNDS 10 - 50)**

Account Number	Name	2022 ADOPTED BUDGET	2021 UNAUDITED ACTUAL	2020 ACTUAL	2019 ACTUAL
<b>Total Fund 27 - Employee Dues and Fees (942)</b>		<b>5,250.00</b>	<b>5,075.00</b>	<b>5,100.00</b>	<b>3,900.00</b>
<b>Other Dues and Fees (949)</b>					
27-800-949-158000-019	Other Dues/Fees:Combined Costs	500.00	600.00	-	4,434.00
27-800-949-221300-019	Other Dues/Fees:Instr Staff Trng	500.00	150.00	450.00	-
<b>Total Fund 27 - Other Dues and Fees (949)</b>		<b>1,000.00</b>	<b>750.00</b>	<b>450.00</b>	<b>4,434.00</b>
<b>Total Fund 27 - Other Objects (900s)</b>		<b>6,250.00</b>	<b>5,825.00</b>	<b>5,550.00</b>	<b>8,334.00</b>
<b>Total Fund 27 - Objects 100 - 999</b>		<b>13,541,523.00</b>	<b>11,837,786.75</b>	<b>10,320,185.11</b>	<b>8,736,179.77</b>
<b>FUND 38 - EXPENDITURES</b>					
<b>FUND 38 OBJECT 600s - DEBT RETIREMENT</b>					
<b>Long-Term Note Principal (673)</b>					
38-800-673-281001-000	Principal:Long Term Note \$5,000,000	2,195,930.00	1,035,000.00	855,000.00	-
<b>Total Fund 38 - Long-Term Note Principal (673)</b>		<b>2,195,930.00</b>	<b>1,035,000.00</b>	<b>855,000.00</b>	<b>0.00</b>
<b>Long-Term Note Interest (683)</b>					
38-800-683-281001-000	Interest:Long Term Note \$5,000,000	68,225.00	40,706.25	107,062.50	107,062.50
<b>Total Fund 38 - Long-Term Note Interest (683)</b>		<b>68,225.00</b>	<b>40,706.25</b>	<b>107,062.50</b>	<b>107,062.50</b>
<b>Total Fund 38 - Debt Retirement (600s)</b>		<b>2,264,155.00</b>	<b>1,075,706.25</b>	<b>962,062.50</b>	<b>107,062.50</b>
<b>Total Fund 38 - Objects 100 - 999</b>		<b>2,264,155.00</b>	<b>1,075,706.25</b>	<b>962,062.50</b>	<b>107,062.50</b>
<b>FUND 50 - EXPENDITURES</b>					
<b>FUND 50 OBJECT 300s - PERSONAL SERVICES</b>					
<b>Personal Services (310)</b>					
50-800-310-257200-000	Pers Serv:F S Contract - Personnel	1,150,000.00	1,005,147.96	1,095,302.19	966,468.17
50-800-310-257240-000	Pers Serv:Maintenance Food Serv Equip	5,000.00	0.00	860.00	446.50
<b>Total Fund 50 - Personal Services (310)</b>		<b>1,155,000.00</b>	<b>1,005,147.96</b>	<b>1,096,162.19</b>	<b>966,914.67</b>
<b>Food Service Contract (311)</b>					
50-800-311-257200-000	Pers Serv:F S Contract -Adm/ Mgmt	195,000.00	148,111.46	155,938.39	190,911.03
<b>Total Fund 50 - Food Service Contract (311)</b>		<b>195,000.00</b>	<b>148,111.46</b>	<b>155,938.39</b>	<b>190,911.03</b>
<b>Property Maintenance Services (324)</b>					
50-800-324-257200-000	Maint Serv:F S Contract	20,000.00	9,650.93	15,163.88	24,383.73
50-800-324-257240-000	Maint Serv:Equipment	10,000.00	3,577.29	8,735.00	28,017.50
<b>Total Fund 50 - Property Maintenance Services (324)</b>		<b>30,000.00</b>	<b>13,228.22</b>	<b>23,898.88</b>	<b>52,401.23</b>
<b>Contracted Service Travel (343)</b>					
50-800-343-257200-000	Contr Serv Trav:F S Contract	2,000.00	0.00	87.68	2,138.33
<b>Total Fund 50 - Contracted Service Travel (343)</b>		<b>2,000.00</b>	<b>0.00</b>	<b>87.68</b>	<b>2,138.33</b>
<b>Vehicle Fuel (348)</b>					
50-800-348-257240-000	Vehicle Fuel:Food Service	2,000.00	3,364.51	884.64	-
<b>Total Fund 50 - Vehicle Fuel (348)</b>		<b>2,000.00</b>	<b>3,364.51</b>	<b>884.64</b>	<b>0.00</b>
<b>Communication - Postage (353)</b>					
50-800-353-257200-000	Postage:F S Contract	11,000.00	3,000.35	9,135.37	7,235.34
50-800-353-257240-000	Postage:Food Service	2,000.00	1,984.11	1,055.60	1,445.57
<b>Total Fund 50 - Communication - Postage (353)</b>		<b>13,000.00</b>	<b>4,984.46</b>	<b>10,190.97</b>	<b>8,680.91</b>
<b>Communication - Printing and Binding (354)</b>					
50-800-354-257240-000	Prtg/Binding:M S C	2,000.00	494.30	1,203.55	1,433.54
<b>Total Fund 50 - Communication - Printing and Binding (354)</b>		<b>2,000.00</b>	<b>494.30</b>	<b>1,203.55</b>	<b>1,433.54</b>
<b>Communication - Telephone (355)</b>					
50-800-355-257200-000	Telephone:F S Contract	500.00	0.00	281.34	871.58
<b>Total Fund 50 - Communication - Telephone (355)</b>		<b>500.00</b>	<b>0.00</b>	<b>281.34</b>	<b>871.58</b>
<b>Payment To State (387)</b>					
50-800-387-257000-000	Pmt To State:Comm. Handling	47,000.00	11,640.80	33,795.85	34,629.07
<b>Total Fund 50 - Payment To State (387)</b>		<b>47,000.00</b>	<b>11,640.80</b>	<b>33,795.85</b>	<b>34,629.07</b>
<b>Total Fund 50 - Purchased Services (300s)</b>		<b>1,446,500.00</b>	<b>1,186,971.71</b>	<b>1,322,443.49</b>	<b>1,257,980.36</b>

**MANITOWOC PUBLIC SCHOOL DISTRICT  
2021-22 Adopted Budget - Expenditures (FUNDS 10 - 50)**

Account Number	Name	2022 ADOPTED BUDGET	2021 UNAUDITED ACTUAL	2020 ACTUAL	2019 ACTUAL
<b>FUND 50 OBJECT 400s - NONCAPITAL OBJECTS</b>					
<b>General Supplies and Materials (411)</b>					
50-800-411-257200-000	Supp/Mats:F S Contract	27,000.00	16,593.07	25,208.01	18,084.60
50-800-411-257240-000	Supp/Mats:Food Service	1,719.00	497.00	1,192.19	1,005.52
<b>Total Fund 50 - General Supplies and Materials (411)</b>		<b>28,719.00</b>	<b>17,090.07</b>	<b>26,400.20</b>	<b>19,090.12</b>
<b>Food Supplies (415)</b>					
50-800-415-257200-000	Food:F S Contract - Product Cost	955,000.00	458,736.62	665,540.64	761,998.56
50-800-415-257200-376	Food:Ffvp (From P&L)	60,500.00	0.00	-	-
50-800-415-257240-000	Food:Purchase	25,000.00	527.81	6,542.50	13,559.15
50-800-415-257240-376	Food:Purchase F F V P	60,500.00	41,186.89	46,438.02	18,331.15
50-800-415-257241-000	Food:Spec Milk Program	2,600.00	115.15	394.00	589.40
50-800-415-257243-000	Food:Commodities	150,000.00	172,507.14	112,568.04	120,405.09
<b>Total Fund 50 - Food Supplies (415)</b>		<b>1,253,600.00</b>	<b>673,073.61</b>	<b>831,483.20</b>	<b>914,883.35</b>
<b>Paper Supplies (417)</b>					
50-800-417-257200-000	Paper:F S Contract	60,000.00	71,211.86	40,254.88	47,607.75
<b>Total Fund 50 - Paper Supplies (417)</b>		<b>60,000.00</b>	<b>71,211.86</b>	<b>40,254.88</b>	<b>47,607.75</b>
<b>Food Service Apparel (420)</b>					
50-800-420-257200-000	Apparel:F S Contract	4,000.00	0.00	226.72	-
<b>Total Fund 50 - Food Service Apparel (420)</b>		<b>4,000.00</b>	<b>0.00</b>	<b>226.72</b>	<b>0.00</b>
<b>Non-Capital Equipment (440)</b>					
50-800-440-257200-000	Non Cap Equip:F S Contract	16,969.00	11,774.52	13,029.59	18,535.58
50-800-440-257240-000	Non Cap Equip:Food Service	750.00	153.90	612.70	13,070.49
<b>Total Fund 50 - Non-Capital Equipment (440)</b>		<b>17,719.00</b>	<b>11,928.42</b>	<b>13,642.29</b>	<b>31,606.07</b>
<b>Non-Capital Computer Software (483)</b>					
50-800-483-257240-000	Non Cap Softw:Food Service	20,000.00	0.00	-	-
<b>Total Fund 50 - Non-Capital Computer Software (483)</b>		<b>20,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Total Fund 50 - Non-Capital Objects (400s)</b>		<b>1,384,038.00</b>	<b>773,303.96</b>	<b>912,007.29</b>	<b>1,013,187.29</b>
<b>FUND 50 OBJECT 500s - CAPITAL OBJECTS</b>					
<b>Equipment/Vehicles - Not Depreciated (551)</b>					
50-800-551-257200-000	Equip Add:F S Contract	17,500.00	20,207.25	18,082.50	25,421.14
50-800-551-257240-000	Food Serv:Equip Purch Add	7,750.00	7,258.28	2,160.00	-
<b>Total Fund 50 - Equipment/Vehicles - Not Depreciated (551)</b>		<b>25,250.00</b>	<b>27,465.53</b>	<b>20,242.50</b>	<b>25,421.14</b>
<b>Equipment/Vehicles - Depreciated (553)</b>					
50-800-553-257200-000	Equip:F S Contract \$2500 Or >	100,000.00	0.00	-	-
50-800-553-257240-000	Equip:Food Serv - \$2500 Or >	25,000.00	0.00	134,740.00	-
<b>Total Fund 50 - Equipment/Vehicles - Depreciated (553)</b>		<b>125,000.00</b>	<b>0.00</b>	<b>134,740.00</b>	<b>0.00</b>
<b>Total Fund 50 - Capital Objects (500s)</b>		<b>150,250.00</b>	<b>27,465.53</b>	<b>154,982.50</b>	<b>25,421.14</b>
<b>FUND 50 OBJECT 900s - OTHER OBJECTS</b>					
<b>District Dues and Fees (941)</b>					
50-800-941-252000-000	Dist Dues/Fees:Credit Card Fees	10,000.00	2,201.73	10,531.12	10,813.06
50-800-941-257240-000	Dist Dues/Fees:Food Service	500.00	145.00	-	-
<b>Total Fund 50 - District Dues and Fees (941)</b>		<b>10,500.00</b>	<b>2,346.73</b>	<b>10,531.12</b>	<b>10,813.06</b>
<b>Other Dues and Fees (949)</b>					
50-800-949-257200-000	Other Dues/ Fees:F S Contract	25,000.00	29,830.15	17,399.54	47,683.68
<b>Total Fund 50 - Other Dues and Fees (949)</b>		<b>25,000.00</b>	<b>29,830.15</b>	<b>17,399.54</b>	<b>47,683.68</b>
<b>Total Fund 50 - Other Objects (900s)</b>		<b>35,500.00</b>	<b>32,176.88</b>	<b>27,930.66</b>	<b>58,496.74</b>
<b>Total Fund 50 - Objects 100 - 999</b>		<b>3,016,288.00</b>	<b>2,019,918.08</b>	<b>2,417,363.94</b>	<b>2,355,085.53</b>
<b>Total Fund 10 - Fund 99 Objects 100 - 999</b>		<b>89,499,369.00</b>	<b>76,488,759.80</b>	<b>59,045,893.99</b>	<b>53,010,473.29</b>

# Supplemental Information

**DEPARTMENT OF PUBLIC INSTRUCTION  
2021-22 REVENUE LIMIT WORKSHEET**

**DISTRICT:** Manitowoc 3290

**DATA AS OF 10/15/2021, 7:00 AM**

**Line 1 Amount May Not Exceed (Line 11 - (Line 7B+Line 10)) of Final 20-21 Revenue Limit**

2020-21 General Aid Certification (20-21 Line 12A, src 621)	+	35,131,765
2020-21 Computer Aid Received (20-21 Line 12C, Src 691)	+	101,462
2020-21 Hi Pov Aid (20-21 Line 12B, Src 628)	+	0
2020-21 Aid for Exempt Personal Property (20-21 Line 12D, Src 691)	+	117,790
2020-21 Fnd 10 Levy Cert (20-21 Line 14A, Levy 10 Src 211)	+	21,055,820
2020-21 Fnd 38 Levy Cert (20-21 Line 14B, Levy 38 Src 211)	+	0
2020-21 Fnd 41 Levy Cert (20-21 Line 14C, Levy 41 Src 211)	+	0
2020-21 Aid Penalty for Over Levy (20-21 <u>FINAL</u> Rev Lim, May 2021)	-	0
2020-21 Total Levy for All Levied Non-Recurring Exemptions*	-	6,076,837
<b>NET 2021-22 Base Revenue Built from 2020-21 Data (Line 1)</b>	<b>=</b>	<b>50,330,000</b>

\*For the Non-Recurring Exemptions Levy Amount, enter actual amount for which district levied; (7B Hold Harmless, Non-Recurring Referenda, Declining Enrollment, Energy Efficiency Exemption, Refunded/Rescinded Taxes, Prior Year Open Enrollment Pupils, Reduction for Ineligible Fund 80 Expends, Other Adjustments, Private School Voucher Aid Deduction, Private School Special Needs Voucher Aid Deduction)

**September & Summer FTE Membership Averages**

Count Ch. 220 Inter-District Resident Transfer Pupils @ 75%.

**Line 2:** Base Avg:((18+.4ss)+(19+.4ss)+(20+.4ss)) / 3 = **5,033**

	2018	2019	2020
Summer FTE:	189	181	20
% (40,40,40)	76	72	8
Sept FTE:	5,021	5,010	4,911
New ICS - Independent	0.00	0.00	0.00
Charter Schools FTE			
Total FTE	5,097	5,082	4,919

**Line 6:** Curr Avg:((19+.4ss)+(20+.4ss)+(21+.4ss)) / 3 = **4,967**

	2019	2020	2021
Summer FTE:	181	20	105
% (40,40,40)	72	8	42
Sept FTE:	5,010	4,911	4,859
New ICS - Independent	0.00	0.00	0.00
Charter Schools FTE			
Total FTE	5,082	4,919	4,901

The Line 6 "Current Average" shown above is used for Revenue Limits. The average used for Per Pupil Aid does not include "New ICS - Independent Charter Schools FTE." The PPA average appears below after data is entered for 2021:

**4,967**

**Line 10B: Declining Enrollment Exemption =** **660,000**

Average FTE Loss (Line 2 - Line 6, if > 0)	66
X 1.00 =	66
<b>X (Line 5, Maximum 2020-2021 Revenue per Memb) =</b>	10,000.00
<b>Non-Recurring Exemption Amount:</b>	<b>660,000</b>

**Fall 2021 Property Values**

2021 TIF-Out Tax Apportionment Equalized Valuation(estimate until Oct, 2021) 2,849,652,491

CELL COLOR KEY: Auto-Calc    DPI Data    District-Entered

Worksheet is available at: <http://dpi.wi.gov/sfs/limits/worksheets/revenue>

Calculation Revised: 8/5/2020. Rounding in Total FTE buckets.



**DEPARTMENT OF PUBLIC INSTRUCTION  
2021-22 REVENUE LIMIT WORKSHEET**

2021-2022 Revenue Limit Worksheet		
1. 2021-22 Base Revenue (Funds 10, 38, 41)	(from left)	50,330,000
2. Base Sept Membership Avg (2018+.4ss, 2019+.4ss, 2020+.4ss)/3	(from left)	5,033
3. 2021-22 Base Revenue Per Member (Ln 1 / Ln2)	(with cents)	10,000.00
4. 2021-22 Per Member Change (A+B)		0.00
2021-22 Low Revenue Ceiling per s.121.905(1):	10,000.00	
A. Allowed Per-Member Change for 21-22	0.00	
B. Low Rev Incr ((Low Rev Ceiling-(3+4A))-4C) NOT<0	0.00	
C. Value of the CCDEB (21-22 DPI Computed-CCDEB Dists only)	0.00	
5. 2021-22 Maximum Revenue / Member (Ln 3 + Ln 4)		10,000.00
6. Current Membership Avg (2019+.4ss, 2020+.4ss, 2021+.4ss)/3	(from left)	4,967
7. 2021-22 Rev Limit, No Exemptions (Ln7A + Ln 7B)	(rounded)	50,330,000
A. Max Rev/Memb x Cur Memb Avg (Ln 5 x Ln 6)	49,670,000	
B. Hold Harmless Non-Recurring Exemption	660,000	
8. Total 2021-22 Recurring Exemptions (A+B+C+D+E)	(rounded)	0
A. Prior Year Carryover	0	
B. Transfer of Service	0	
C. Transfer of Territory/Other Reorg (if negative, include sign)	0	
D. Federal Impact Aid Loss (2019-20 to 2020-21)	0	
E. Recurring Referenda to Exceed (If 2021-22 is first year)	0	
9. 2021-22 Limit with Recurring Exemptions (Ln 7 + Ln 8)		50,330,000
10. Total 2021-22 Non-Recurring Exemptions (A+B+C+D+E+F+G+H+I)		7,751,281
A. Non-Recurring Referenda to Exceed 2021-22 Limit	4,300,000	
B. Declining Enrollment Exemption for 2021-22 (from left)	660,000	
C. Energy Efficiency Net Exemption for 2021-22 (see pg 4 for details)	0	
D. Adjustment for Refunded or Rescinded Taxes, 2021-22	1,854	
E. Prior Year Open Enrollment (uncounted pupil[s])	548,604	
F. Reduction for Ineligible Fund 80 Expenditures (enter as negative)	0	
G. Other Adjustments (Fund 39 Bal Transfer)	0	
H. WPCP and RPCP Private School Voucher Aid Deduction	2,201,784	
I. SNSP Private School Voucher Aid Deduction	39,039	
11. 2021-22 Revenue Limit With All Exemptions (Ln 9 + Ln 10)		58,081,281
12. Total Aid to be Used in Computation (12A + 12B + 12C + 12D)		36,940,581
A. 2021-22 <b>OCTOBER 15 CERT OF GENERAL AID</b>	36,680,091	
B. State Aid to High Poverty Districts (not all districts)	0	
C. State Aid for Exempt Computers (Source 691)	103,054	
D. State Aid for Exempt Personal Property (Source 691)	157,436	
DISTRICTS MUST USE THE OCT 15 AID CERT WHEN SETTING THE DISTRICT LEVY.		
<b>13. Allowable Limited Revenue:</b> (Line 11 - Line 12) (10, 38, 41 Levies)		<b>21,140,700</b>
<b>14. Total Limited Revenue To Be Used (A+B+C)</b>	<b>Not &gt;line 13</b>	<b>21,140,700</b>
<b>Entries Required Below:</b> Enter amnts needed by purpose and fund:		
A. Gen Operations: Fnd 10 Src 211	21,140,700	(Proposed Fund 10)
B. Non-Referendum Debt (inside limit) Fund 38 Src 211	0	(to Budget Rpt)
C. Capital Exp, Annual Meeting Approved: Fund 41 Src 211	0	(to Budget Rpt)
<b>15. Total Revenue from Other Levies (A+B+C+D)</b>		<b>0</b>
A. Referendum Apprvd Debt (Fund 39 Debt-Src 211)	0	
B. Community Services (Fund 80 Src 211)	0	(to Budget Rpt)
C. Prior Year Levy Chargeback for Uncollectible Taxes (Src 212)	0	(to Budget Rpt)
D. Other Levy Revenue - Milwaukee & Kenosha Only	0	(to Budget Rpt)
<b>16. Total Fall, 2021 ESTIMATED All Fund Tax Levy (14A + 14B + 14C + 15)</b>		<b>21,140,700</b>
<i>Line 16 is the total levy to be apportioned in the PI-401.</i>	Levy Rate =	0.00741869

**Districts are responsible for the integrity of their revenue limit data & computation. Data appearing here reflects information submitted to DPI and is unaudited.**

**WISCONSIN DEPARTMENT OF PUBLIC INSTRUCTION  
OCTOBER 15 CERTIFICATION OF 2021-22 GENERAL AID**

USING 2020-21 PI-1506-AC REPORT DATA, 2020-21 AUDITED MEMBERSHIP

2020 TIFOUT SCHOOL AID VALUE (CERT MAY 2021) & 2016 COMPUTER VALUE (CERT MAY 2017)

**Manitowoc 3290**

**PART A: 2020-21 AUDITED MEMBERSHIP**

	FTE
A1 3RD FRI SEPT 2020 MEMBERSHIP* (include Challenge Academy)	4,911.00
A2 2ND FRI JAN 2021 MEMBERSHIP* (include Challenge Academy)	4,866.00
A3 TOTAL (A1 + A2)	9,777.00
A4 AVERAGE (A3/2) (ROUNDED)	4,889.00
A5 SUMMER 2020 FTE EQUIVALENT* (ROUNDED)	20.00
A6A FOSTER GROUP + PARTTIME RESIDENT FTE EQUIVALENT (AVE SEPT+JAN)	0.00
A6B PARTTIME NON-RESIDENT FTE EQUIVALENT (AVE SEPT+JAN)	0.00
A6C STATEWIDE CHOICE & RACINE PUPILS STARTING IN FALL 15 & AFTER	223.00
A6D STATEWIDE SPECIAL NEEDS SCHOLARSHIP PROGRAM PUPILS	4.00
A6E INDEPENDENT CHARTER SCHOOLS (ICS) NEW AUTHORIZERS STUDENTS	0.00
A7 AID MEMBERSHIP (A4+A5+A6A+A6B+A6C+A6D+A6E) (ROUNDED)	5,136.00

\* Ch 220 Resident Inter FTE counts only 75%.

**PART B: 2020-21 GENERAL FUND DEDUCTIBLE RECEIPTS (PI-1506-AC DATA)**

B1 TOTAL REVENUE & TRNSF IN	10R 000000 000	+	65,622,586.51
B2 PROP TAX + EXEMPT AIDS FROM DOR	10R 210 + 691	-	21,398,409.51
B3 GENERAL STATE AID	10R 000000 620	-	35,131,765.00
B4 IMPACT AID DIST: NON-DED IMPACT AID	(DPI AMOUNT)	-	0.00
B5 REORG SETTLEMENT	10R 000000 850	-	0.00
B6 LONG TERM OP BORR, NOTE	10R 000000 873	-	0.00
B7 LONG TERM OP BORR, STF	10R 000000 874	-	0.00
B8 PROPERTY TAX/EQUAL AID REFUND	10R 000000 972	-	712.00
B9 DEDUCTIBLE RECEIPTS	(TO LINE C6)	=	9,091,700.00

**PART C: 2020-21 NET COST OF GENERAL FUND (PI-1506-AC DATA)**

C1 TOTAL GF EXPENDITURES	10E 000000 000	+	63,933,795.00
C2 DEBT SRVC TRANSFER	10E 411000 838+839	-	1,134,525.00
C3 REORG SETTLEMENT	10E 491000 950	-	0.00
C4 REFUND PRIOR YEAR REV	10E 492000 972	-	8,870.11
C5 GROSS COST GEN FUND	(C1 - C2 - C3 - C4)	+	62,790,399.89
C6 DEDUCTIBLE RECEIPTS	(FROM LINE B9)	-	9,091,700.00
C7 OPERATIONAL DEBT, INTEREST	38E+39E 283000 680	+	0.00
C8 NET COST GENERAL FUND	(NOT LESS THAN 0)	=	53,698,699.89

**PART D: 2020-21 NET COST OF DEBT SERVICE FUNDS (PI-1506-AC DATA)**

D1 TOTAL REVENUE & TRNSF IN	38R + 39R 000	+	1,134,525.00
D2 TRNSF FROM GEN FUND	10E 411000 838 + 839	-	1,134,525.00
D3 PROPERTY TAXES	38R + 39R 210	-	0.00
D4 PAYMENT IN LIEU OF TAX	38R + 39R 220	-	0.00
D5 NON-REV RECEIPTS	38R + 39R 800	-	0.00
D6 DEDUCTIBLE RECEIPTS	(D1-D2-D3-D4-D5)	-	0.00
D7 TOTAL EXPENDITURES	38E + 39E 000	+	1,134,525.00
D8 AIDABLE FUND 41 EXP	(DPI AMOUNT)	+	0.00
D9 REFINANCING	38E + 39E 282000	-	0.00
D10 OPERATIONAL DEBT PAYMENT	38E + 39E 283000	-	0.00
D11 NET COST DEBT SERVICE FUNDS	(CAN BE NEGATIVE)	=	1,134,525.00

**PART E: 2020-21 SHARED COST (PI-1506-AC DATA)**

E1 NET COSTS: GEN + DEBT SERV FUNDS (C8 + D11)	+	54,833,224.89
E2 TRANSP OF INDIGENT PUPILS, REG 3K PGMS, AND/OR OTHER	-	0.00
E3 IMPACT AID DIST: IMPACT AID NON-DEDUCTIBLE REMOVED	-	0.00
E4 TOTAL SHARED COST FOR EQUALIZATION AID	=	54,833,224.89

	K-12	UHS	K-8
GUARANTEES FOR OCT 15 AID			
PRIMARY (G1)	1,930,000	5,790,000	2,895,000
SECONDARY (G6)	1,563,711	4,691,133	2,345,566
TERTIARY (G11)	715,267	2,145,801	1,072,900

**2021-2022 OCTOBER 15 CERTIFICATION GENERAL AID**

	E4 =	
<b>PART E: 2020-21 SHARED COST - CONTINUED</b>	54,833,224.89	
E6 PRIMARY COST CEILING PER MEMBER		1,000
E7 PRIMARY CEILING (A7 * E6)		5,136,000.00
E8 PRIMARY SHARED COST (LESSER OF E5 OR E7)		5,136,000.00
E9 SECONDARY COST CEILING PER MEMBER		10,771
E10 SECONDARY CEILING (A7 * E9)		55,319,856.00
E11 SECONDARY SHARED COST		49,697,224.89
((LESSER OF E5 OR E10) - E8)		
E12 TERTIARY SHARED COST		0.00
(GREATER OF (E5 - E8 - E11) OR 0)		
SHARED COST PER MEMBER =	\$10,676	

**PART F: EQUALIZED PROPERTY VALUE**

F1 2020 TIFOUT VALUE (CERT MAY 21) + EXEMPT COMPUTER VALUE (CERT MAY 17)	2,707,695,915
VALUE PER MEMBER =	527,199

**PART G: 2021-22 EQUAL AID BY TIER - OCT 15 CERT**

G1 PRIMARY GUARANTEED VALUE PER MEMBER	1,930,000
G2 PRIMARY GUARANTEED VALUATION (A7 * G1)	9,912,480,000
G3 PRIMARY REQUIRED RATE (E8 / G2)	0.00051813
G4 PRIMARY NET GUARANTEED VALUE (G2 - F1)	7,204,784,085
G5 PRIMARY EQUALIZATION AID (G3 * G4) (NOT LESS THAN 0)	3,733,014.78
G6 SECONDARY GUARANTEED VALUE PER MEMB	1,563,711
G7 SECONDARY GUARANTEED VALUATION (A7 * G6)	8,031,219,696
G8 SECONDARY REQUIRED RATE (E11 / G7)	0.00618800
G9 SECONDARY NET GUARANTEED VALUE (G7 - F1)	5,323,523,781
G10 SECONDARY EQUALIZATION AID (G8 * G9)	32,941,965.16
G11 TERTIARY GUARANTEED VALUE PER MEMB	715,267
G12 TERTIARY GUARANTEED VALUATION (A7 * G11)	3,673,611,312
G13 TERTIARY REQUIRED RATE (E12 / G12)	0.00000000
G14 TERTIARY NET GUARANTEED VALUE (G12 - F1)	965,915,397
G15 TERTIARY EQUALIZATION AID (G13 * G14)	0.00

**PART H: 2021-22 EQUALIZATION AID - OCT 15 CERT**

H1 2021-22 EQUALIZATION AID - OCT 15 CERT (G5+G10+G15) NOT< 0	36,674,979.94
H2 PARENTAL CHOICE DEDUCT, EQUALIZATION AID (MPS only)	0.00
H2A PAYMENT TO MILWAUKEE SCHOOL DISTRICT FROM CITY OF MILWAUKEE	0.00
H3 MILW CHARTER PGM DEDUCT, EQUALIZATION AID (\$0 per Act 58)	0.00
H4A 2020-21 OCT-TO-FINAL ADJUSTMENT, EQUALIZATION AID	5,195.00
H4B 2020-21 OCT-TO-FINAL ADJ, CHOICE/CHARTER DEDUCTION (previously Line I4)	-84.00
H5 PRIOR YEAR (2020-21) DATA ERROR ADJ/OR FEE PENALTY	0.00
H6 2021-22 EQUALIZATION AID - OCT 15 CERT (ROUND) (H1+H2+H2A+H3+H4A+H4B+H5)	36,680,091

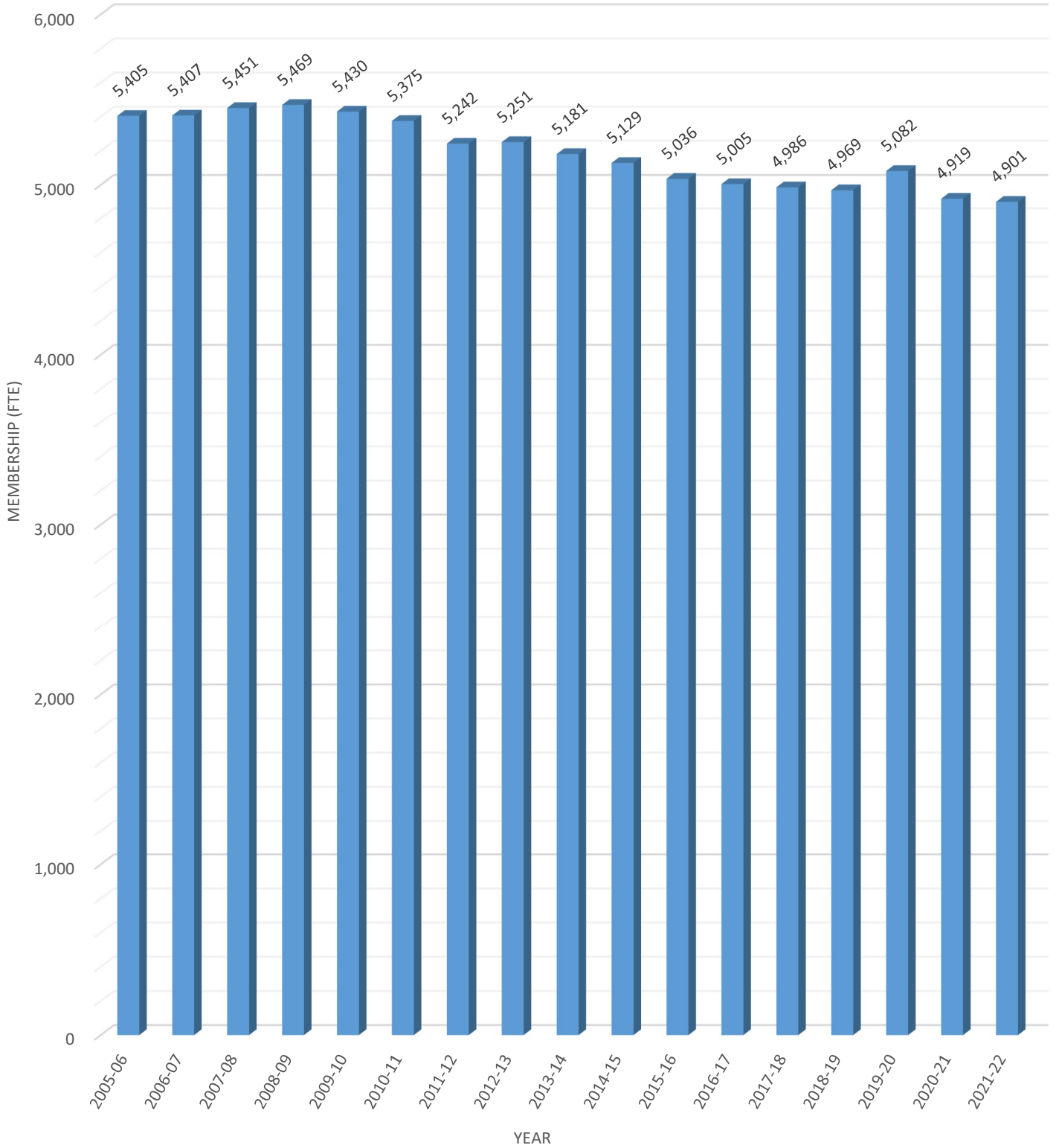
**\*\*\* PART I: 2021-22 SPECIAL ADJUSTMENT, INTER, AND INTRA AID SUMMARY - OCT 15 CERT \*\*\***

I1 2021-22 SPECIAL ADJUSTMENT AID and/or CHAPTER 220 - OCT 15 CERT	0.00
I2A PARENTAL CHOICE DEDUCT, SPEC ADJ AID and/or CHAPTER 220 AID (MPS only)	0.00
I2B MILW CHARTER DEDUCT, SPEC ADJ AID and/or CHAP. 220 AID (\$0 per Act 58)	0.00
I2C 2020-21 OCT-TO-FINAL ADJUSTMENT, SPEC ADJ AID and/or CHAPTER 220 AID	0.00
I3 2021-22 SPEC ADJ AID and/or CHAP 220 - OCT 15 CERT (ROUND) (I1+I2A+I2B+I2C)	0.00

<b>*I5 2021-22 OCTOBER 15 CERTIFICATION OF GENERAL AID (H6+I3)</b>	<b>36,680,091</b>
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THE BREAKDOWN OF THE AID AMOUNT FOUND IN LINE I1 CAN BE FOUND IN THE "BREAKDOWN OF LINE 1" TAB IN THIS EXCEL WORKBOOK.  
COLOR-CODING WILL ASSIST DISTRICTS IN IDENTIFYING WHICH AMOUNTS ON PAGE 2 WERE SUMMED TO ARRIVE AT THE NUMBERS APPEARING ON THIS PAGE.

# Manitowoc Public School District Student Enrollment - Membership (FTE)



# Tax Levy Comparisons 2020-21

Mill Rate



Mill Rate



Mill Rate



# Manitowoc Public School District

## Long-Term Debt Schedule (Fund 38 and Fund 39)

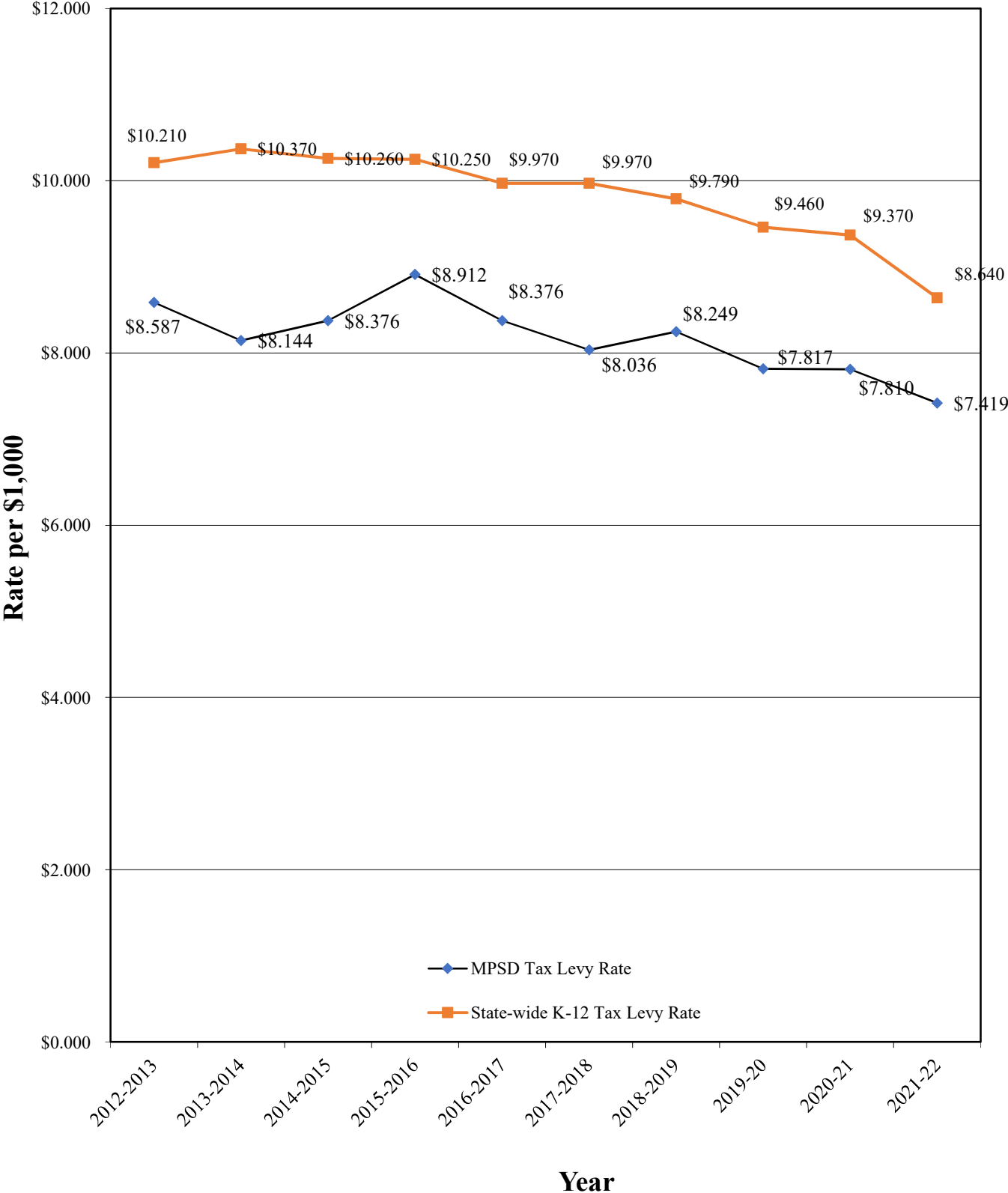
Date	Issue Date 07/02/2014 (Fund 38)			
	\$5,000,000 G.O. Promissory Notes			
			Total Interest	
	Principal	Interest	& Principal	Budget Year
10/01/21	0.00	40,706.25	40,706.25	FY 2021-22
04/01/22	1,055,000.00	40,706.25	1,095,706.25	FY 2021-22
10/01/22	0.00	27,518.75	27,518.75	FY 2021-22
04/01/23	1,085,000.00	27,518.75	1,112,518.75	FY 2021-22/2022-23
10/01/23	0.00	13,956.25	13,956.25	FY 2022-23
04/01/24	1,015,000.00	13,956.25	1,028,956.25	(Paid in Advance)
<b>Total</b>	<b>3,155,000.00</b>	<b>164,362.50</b>	<b>3,319,362.50</b>	

**TEN YEAR TAX LEVY COMPARISON**  
**2012-13 through 2021-22 Budgets (including tax levy chargebacks)**  
**Manitowoc Public School District**

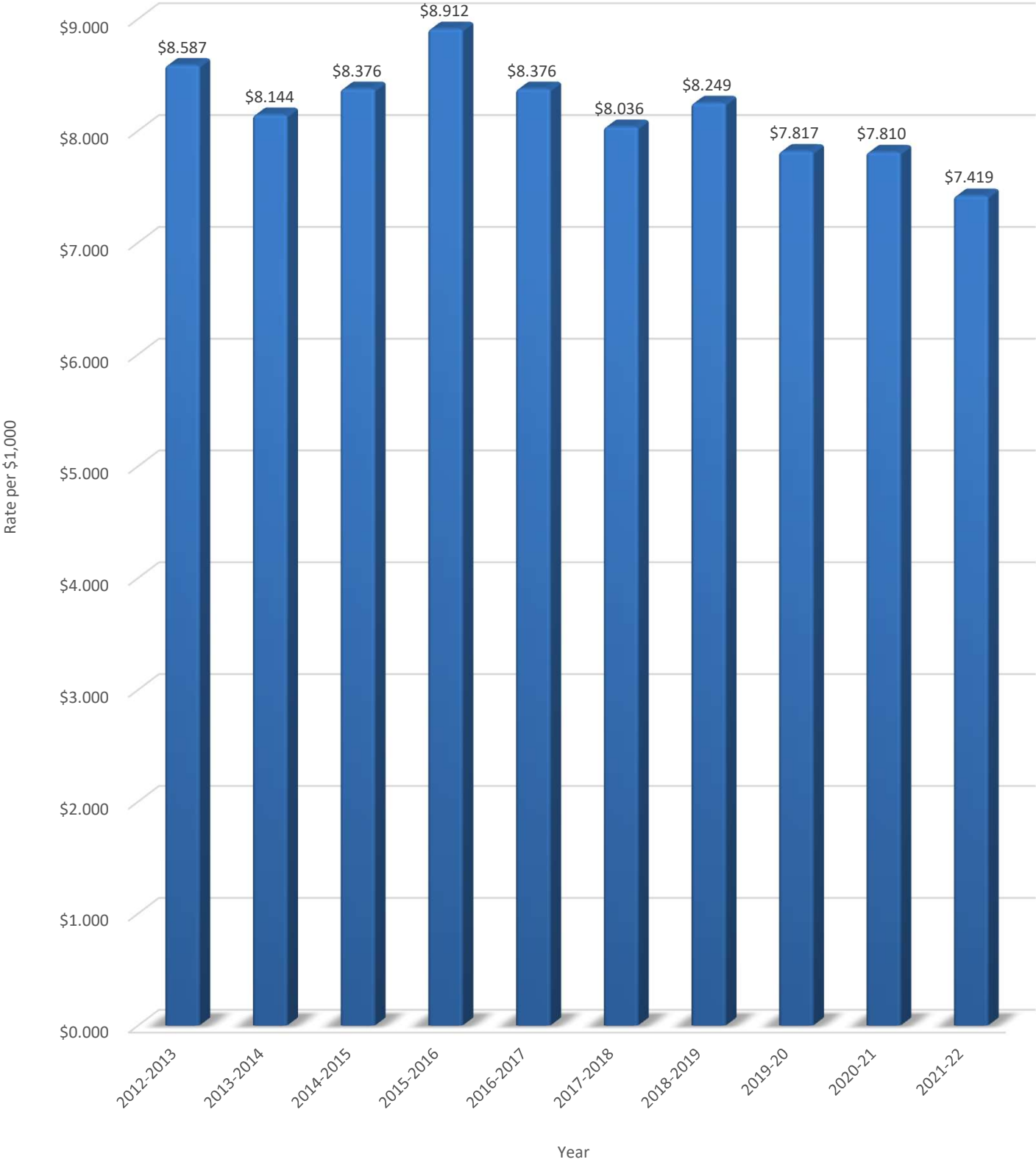
Budget Year	2012-2013	2013-2014	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019	2019-20	2020-21	2021-22
Tax Year	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
<b>Tax Levies:</b>										
General Fund (Fund 10)	19,121,424	18,700,168	19,362,942	20,750,575	19,690,124	18,593,306	19,086,052	20,144,268	21,055,820	20,017,475
Debt Service Fund (Fund 30)	820,000	0	0	0	0	0	0	0	0	1,123,225
Capital Projects Fund (Funds 40)	0	0	0	0	0	0	0	0	0	0
Food Service Fund (Fund 50)	0	0	0	0	0	0	0	0	0	0
<b>Total Tax Levy-All Funds</b>	<b>19,941,424</b>	<b>18,700,168</b>	<b>19,362,942</b>	<b>20,750,575</b>	<b>19,690,124</b>	<b>18,593,306</b>	<b>19,086,052</b>	<b>20,144,268</b>	<b>21,055,820</b>	<b>21,140,700</b>
Percent Increase	0.31%	-6.22%	3.54%	7.17%	-5.11%	-10.40%	-1.43%	5.54%	4.53%	0.40%
Equalized Property Value	2,322,368,873	2,296,204,403	2,311,640,503	2,328,265,815	2,350,651,554	2,313,707,240	2,313,707,240	2,577,128,511	2,696,099,414	2,849,652,491
Percent Increase	-2.83%	-1.13%	0.50%	0.72%	0.96%	-0.63%	0.09%	11.39%	4.62%	5.70%

<b>Net Tax Levy Rate (per \$1,000)</b>	<b>\$8.587</b>	<b>\$8.144</b>	<b>\$8.376</b>	<b>\$8.912</b>	<b>\$8.376</b>	<b>\$8.036</b>	<b>\$8.249</b>	<b>\$7.817</b>	<b>\$7.810</b>	<b>\$7.419</b>
Percent Increase (Decrease)	3.23%	-5.16%	2.85%	6.40%	-6.01%	-9.83%	2.65%	-5.24%	-0.09%	-5.01%
Net Tax Levy Rate Increase	\$0.269	(\$0.443)	\$0.232	\$0.536	(\$0.536)	(\$0.876)	\$0.213	(\$0.432)	(\$0.007)	(\$0.391)
<b>State Ave. K-12 Tax Levy Rate</b>	<b>\$10.21</b>	<b>\$10.37</b>	<b>\$10.26</b>	<b>\$10.25</b>	<b>\$9.97</b>	<b>\$9.97</b>	<b>\$9.79</b>	<b>\$9.46</b>	<b>\$9.37</b>	<b>\$8.64</b>

# Net Tax Levy Rate for the Last 10 Years



### Net Tax Levy Rate for the Last 10 Years





## WISCONSIN UNIFORM FINANCIAL ACCOUNTING REQUIREMENTS (WUFAR)

The state budget coding system is named Wisconsin Uniform Financial Accounting Requirements (WUFAR) formerly called **WESSAS** (Wisconsin Elementary Secondary School Accounting System). WUFAR formally and separately identifies the Object (**what** is purchased) and the Function (for **what purpose** it is purchased). The 1984-85 budget was the first to reflect a change in the accounting basis as prescribed by the Department of Public Instruction.

The basic Funds under the WUFAR system include the following:

### Instructional Funds

Instructional funds are funds where elementary and secondary instruction (i.e. K - 12) activities (100 000 function series) pupil support activities (210 000 function series) or instructional staff support (220 000 function series) are recorded.

#### **Fund 10 General Fund**

The general fund is used to account for all financial transactions relating to the district's current operations, except for those required to be accounted for in other funds.

#### **Fund 21 Special Revenue Trust Fund**

This fund is used to account for trust funds that can be used for district operations. The source of such funds is gifts and donations from private parties. Cash and investments in this fund are expended pursuant to donor specifications. There may be a fund balance in this fund.

#### **Fund 27 Special Education Fund**

This fund is used to account for special education and related services funded wholly or in part with state or federal special education aid or charges for services provided to other districts as a result of being a host district for a special education package or cooperative program. No fund balance or deficit can exist in this fund.

### Debt Service Funds

These funds are used for recording transactions related to repayment of the following general obligation debt: promissory notes (issued per statute 67.12(12)), bonds, state trust fund loans, and TEACH loans. Also included in these funds are transactions pertaining to land contract payments and refinancing of debt issues and other district obligations as specified by the DPI.

#### **Fund 38 Non-Referendum Debt Service Fund**

This fund is used to account for transactions for the repayment of debt issues that were either: not authorized by school board resolution before August 12, 1993, or incurred without referendum approval after that date. A fund balance may exist in this fund.

#### **Fund 39 Referendum Approved Debt Service Funds**

This fund is used to account for transactions for the repayment of debt issues that were either: authorized by school board resolution before August 12, 1993, or approved by referendum. The district may account for in such referendum approved debt service transactions in Funds 31, 32, 33, 34, 36, 37 (which are not presently assigned by DPI for reporting purposes) and/or Fund 39. If the district uses funds other than Fund 39, the district must combine and report these funds as Fund 39. A fund balance may exist in this fund.

### Capital Projects Funds

These funds are used to account for expenditures financed through the use of bonds, promissory notes issued per statute 67.12(12), state trust fund loans, land contracts, an expansion fund tax levy established per statute 120.10(10m) or projects funded with a TIF capital improvement levy (Kenosha School District only). Capital projects funded through other sources of revenue such as gifts, grants, sale of capital objects, etc. may be accounted for in these funds depending on the circumstances. Proceeds from the sale of buildings, sites and equipment may be placed in this fund with annual meeting approval only. Expenditures are financed through General Fund tax levy or fund balance are always recorded in the General Fund.

Any balance remaining in a subfund established with borrowing proceeds must be transferred to the related debt service fund account upon project completion.

**Fund 45 Qualified School Construction Bond Projects Fund**

Projects financed with Qualified School Construction Bond program funding. This fund is optional and is included in Fund 49 for DPI reporting purposes.

**Fund 46 Long Term Capital Improvement Trust Fund**

A school board with an approved long-term capital improvement plan (minimum of 10 years) may establish a “trust” that is funded with a transfer from the general fund. The contribution from Fund 10 to Fund 46 (Long-term Capital Improvement Trust Fund) is recorded as the expenditure for shared cost and equalization aid purposes. Future expenditures from Fund 46 are not part of shared costs. A school board is prohibited from removing money deposited into Fund 46 for a period of five years after the fund is created. After the initial five year wait period is over, funds may only be used for the purposes identified in the approved long-term capital improvement plan. Fund 46 assets may not be transferred to any other school district fund.

**Fund 49 Other Capital Project Funds**

Used to report capital project fund activities not required to be reported in Funds 41 or 48. The district may account for in such projects in Funds 42, 43, 46, 47 (which are not presently assigned by DPI for reporting purposes) and/or Fund 49. If the district uses funds other than Fund 49, the district must combine and report these funds as Fund 49. A fund balance may exist in this fund.

**Food and Community Service Funds**

These funds are used to account and report transactions of the district's food and community service activities. No K-12 instructional (100 000 series) or instructional support related functions are recorded in these funds.

**Fund 50 Food Service Fund**

All revenues and expenditures related to pupil and elderly food service activities are recorded in this fund. A fund balance in the Food Service Fund is permitted. There may be no deficit in the district's Food Service Fund. Any food service fund deficit, resulting from student food services, must be eliminated by an operating transfer from the General Fund. Any food service fund deficit, resulting from elderly food services, must be eliminated by a transfer from the district's Community Service Fund. The maximum that may be transferred if the district does not have a deficit in the Food Service Fund is limited to an amount necessary to cover a current year deficit in a particular food service program (National School Lunch, Breakfast, Ala Carte, etc.)

**Fund 80 Community Service Fund**

This fund is used to account for activities such as adult education, community recreation programs such as evening swimming pool operation and softball leagues, elderly food service programs, non-special education preschool, day care services, and other programs which are not elementary and secondary educational programs but have the primary function of serving the community. Expenditures for these activities, including cost allocations for salaries, benefits, travel, purchased services, etc. are to be included in this Fund to the extent feasible. The district may adopt a separate tax levy for this Fund. Building use fees charged for utilities and other operational costs must be recorded in the General Fund if no cost allocation was made for these to Fund 80.

**Fund 60 Agency Fund**

This fund is used primarily to account for assets held by the district for pupil organizations. Funds held for parent organizations may be accounted for in this fund and are accounted for as a liability to the parent organization. Parent organization funds may be accounted for in Fund 60. The parent organization may not be a separate 501( c) (3) entity. Receipts such as pupil deposits for books, locks, etc.; other receipts such as school lunch collections, athletic admissions and other fees may be temporarily deposited to agency fund checking accounts maintained at school locations until these items are remitted the district's business office for placement in required funds. Only balance sheet accounts for this Fund are reported in the Budget and Annual Reports. However, auxiliary records of receipts and disbursements must be maintained in at locations administering the accounts. Pupil organizations accounted for in this fund may give money to the district.

**Fund 70 Trust Funds**

These funds are used to account for assets held by the district in a trustee capacity for individuals, private organizations, other governments and/or other funds.

### **Fund 72 Private Purpose Trust Fund**

This fund is used to account for gifts and donations specified for the benefit of private individuals and organizations not under the control of the school board. Scholarships are recorded in this fund. Cash and investments in this fund are expended pursuant to donor specifications. There may be a fund balance in this fund. Gifts and donations for district operated instructional programs are recorded and accounted for in the Special Revenue Trust Fund (Fund 21).

### **Fund 73 Employee Benefit Trust Fund**

This fund is used to account for resources held in trust for formally established defined benefit pension plans, defined contribution plans, or employee benefit plans. Such plans must be legally established in accordance with state statutes, federal laws and Internal Revenue Service requirements.

#### **The basic Object codes under the WUFAR system include the following:**

- 1 0 0** **SALARIES** Salaries are gross amounts (i.e., before deductions) paid to employees who are on the district payroll for services rendered to the district.
- 2 0 0** **EMPLOYEE BENEFITS** Employee benefits are amounts paid by the district on behalf of employees over and above gross salaries and often as a percentage of salaries. Such payments may be required by law or by contract.
- 3 0 0** **PURCHASED SERVICES** Purchased services include amounts paid for personal services rendered by personnel who are not on the payroll of the district and other services that the district may obtain from private or public agencies. While a product may or may not result from the transaction, the primary reason for the purchase is the service provided. The purchase price usually includes, without itemization, the salary and benefits paid to any persons involved, the cost of the objects (whether non-capital or capital) used or furnished and the cost of transporting or furnishing the goods and services.
- 4 0 0** **NON-CAPITAL OBJECTS** Non-capital objects include items of an expendable nature that are consumed, worn out or deteriorated by use (supplies); lose their identity through fabrication or incorporation into different or more complex units or substances (materials); have the characteristics of equipment but are not expensive enough to capitalize (non-capital equipment); and have the characteristics of non-capital equipment but also serve a communicative function (media). The unit cost is less than \$300.
- 5 0 0** **CAPITAL OBJECTS** Capital objects include items of a permanent or enduring nature that are sufficiently expensive to warrant capitalization (i.e., counting the value of the object as possessed wealth), which are of value for a period longer than the fiscal year in which they were acquired and/or paid for, and which are usually easier and cheaper to repair than to replace. The unit cost of capital objects is \$300 or more.
- 6 0 0** **DEBT RETIREMENT** Debt retirement includes: (1) amounts paid as interest for the use of property as it is being acquired; (2) amounts paid as principal (to reduce indebtedness) and interest for the use of borrowed money; and (3) incidental payments connected with the foregoing.
- 7 0 0** **INSURANCE AND JUDGMENTS** Several items are included in this category: (1) amounts paid for insurance and fidelity bonds to protect school board members and district employees in their capacity as agents of the district against loss due to accident or neglect; (2) amounts paid for insurance covering district property; (3) expenditures for worker's compensation and payments to the Department of Industry, Labor and Human Relations for unemployment claims paid by DILHR to former district employees; and (4) judgments against the district that might have been covered by insurance.
- 8 0 0** **INTERFUND TRANSFERS** A transfer to another fund is an expenditure without expectation of repayment.
- 9 0 0** **OTHER OBJECTS** This includes such things as special assessments, dues and fees, reorganization settlement, adjustments and miscellaneous objects.

For purpose of simplicity and consistency, this budget document is presented reflecting the Object level of the budget, but with the various subdivisions of those objects indicated.

**MANITOWOC PUBLIC SCHOOL DISTRICT**  
**Expenditures Accounts - Objects**

<b><u>Purchased Services (300's)</u></b>		<b><u>Capital Objects (500's)</u></b>	
310	Personal services (consultants, officials, repairs, registration fees)	511	Sites Purchase
323	Operational services	521	Site Improvements-Additions
324	Maintenance services (functions 25xxxx only)	522	Site Improvements-Replacements
325	Vehicle and equipment rental	531	Building acquisition
326	Site rental	541	Building improvements-addition
327	Construction Services	542	Building improvements-replacement
328	Building rental	551	Equipment/Vehicles (unit cost \$500-\$2499)
329	Other property services	552	Equipment/Vehicle (group cost over \$5000)
331	Gas for heat	553	Equipment/Vehicle (unit cost \$2500 or more)
332	Oil for heat	571	Equipment rental
333	Coal and/or Wood for heat	572	Vehicle rental
334	Electricity for heat	581	Technology related hardware (over \$2500)
335	Gas for other than heat	582	Technology software (over \$2500)
336	Electricity for other than heat		
337	Water	<b><u>Debt Retirement (600's)</u></b>	
338	Sewerage	673	Principal on long-term notes
339	Fire Protection	674	Principal State Trust Fund Loan
341	Pupil travel	675	Principal on long-term bonds
342	Employee travel	683	Interest on long-term notes
343	Contracted service travel (travel expenses of non-employees)	684	Interest State Trust Fund Loan
351	Advertising	685	Interest on long-term bonds
352	Photography	691	Debt retirement-agent fees
353	Postage/cartage	699	Debt retirement-miscellaneous
354	Printing and binding		
355	Telephone	<b><u>Insurance and Judgments (700's)</u></b>	
358	Internet access	711	District liability insurance
359	Other communications	712	District property insurance
361	Technology services	713	Workers compensation
362	Software as a service	714	Fidelity bond premiums
370	Payment To Non-Governmental Agencies	715	District multiple coverage
381	Payment to Municipality	716	District student insurance
382	Payment to a WI School District	719	Other district insurance
386	Payment to CESA (Services only)	720	Judgments and Settlements
387	Payment to State	730	Unemployment compensation
389	Payment to Wisconsin Technical College School (WTCS)	790	Other Insurance and Judgements
390	Interfund payment		
<b><u>Non-Capital Objects (400's)</u></b>		<b><u>Operating Transfers-Out (800's)</u></b>	
411	General supplies	810	Transfers-Out (General)
413	Computer supplies	821	Transfers-Out (Special Revenue Trust Fund)
415	Food	827	Transfers-Out (Special Education)
416	Medical supplies	838	Transfers-Out (Non-referendum Debt)
417	Paper	839	Transfers-Out (Referendum Debt)
420	Apparel	840	Transfers-Out (Capital Projects)
431	Audiovisual media	850	Transfers-Out (Food Service)
432	Library books		
433	Newspapers	<b><u>Other Objects (900's)</u></b>	
434	Periodicals	935	State Grants Transferred to Others
439	Other media	936	State Special Education Aid Transferred to Others
440	Non-capital equipment (Furnishings/Tools) (unit cost under \$500)	941	District dues and fees
450	Objects for Resale	942	Employee dues and fees (excludes registration fees)
460	Equipment components	943	Pupil dues and fees (excludes registration fees)
471	Textbooks	949	Other dues and fees
472	Workbooks	961	Cash Balance Adjustment
479	Other instructional books	969	Other adjustments
480	Non-instructional computer software	971	Refund Payment
482	Non-capital technology hardware (less than \$2500)	972	Property tax chargeback and general aid payments
483	Non-capital software (less than \$2500)	991	Trust Fund Expenditures
490	Other non-capital objects	999	Other Miscellaneous

**MANITOWOC PUBLIC SCHOOL DISTRICT**  
**Expenditures Accounts - Functions**

<b>110 000 Undifferentiated Curriculum</b>	161 339 Forensics
110 100 Summer School	161 341 Destination imagination
110 122 Elementary language arts	161 390 Other academic activities
110 124 Elementary math	162 000 Athletics and sports
110 126 Elementary science	162 400 Athletic Association
110 127 Elementary social studies	164 000 School/public service
110 200 Preschool/4K	<b>170 000 Other Special Instruction</b>
<b>120 000 Regular Curriculum</b>	172 000 Gifted and talented
121 000 Art	173 000 Non-special education homebound
122 000 English language	174 100 School-age parent classroom
122 110 Reading	174 200 School-aged parent homebound
122 600 IB Drama Arts	179 000 Other special needs (I.B.)
123 000 Foreign language	<b>210 000 Pupil Services</b>
123 207 English as a second language (ESL)	211 000 Direction of pupil services
124 000 Mathematics	212 000 Social work
125 000 Music	213 000 Guidance
125 700 Humanities	213 500 Placement
126 000 Science	214 000 Health (providing students with services)
126 241 Outdoor education	215 000 Psychological services
127 000 Social studies	217 000 Attendance
129 000 GED 02	218 100 Occupational therapy
<b>130 000 Vocational Curriculum</b>	218 200 Physical therapy
132 000 Business education	219 000 Other pupil services
132 450 Fundamentals of business	<b>220 000 Instructional Staff Services</b>
134 400 Nursing	221 100 Direction of improvement of instruction
135 000 Family and consumer education	221 110 Standardized testing
136 000 Technology education	221 200 Curriculum development
138 100 Vocational education – disadvantaged	221 300 Instructional staff training (mentoring)
138 200 Handicapped	
138 900 Juvenile Detention	221 301 Instructional staff training (Title I)
139 000 Other vocational curriculum	221 310 Staff development/college credits
<b>140 000 Physical Curriculum</b>	221 500 Instruction related technology
141 000 Health	221 900 Other improvement of Instruction
141 730 Health - harmful substances	222 200 Library media resources and services
143 000 Physical education	222 300 Production of educational media
144 000 Recreation	222 900 Other library media
<b>150 000 Special Curriculum</b>	223 100 Athletics (Supervision/Coordination)
152 000 Early Childhood	223 300 Special education (Superv/Coord)
156 100 Hearing impaired & deaf/blind	223 700 Vocational education (Superv/Coord)
156 110 Hearing impairment	223 900 Other instructional staff
156 210 Homebound instruction for EEN pupils	229 000 Other Instructional Staff Services
156 600 Speech/language	<b>230 000 General Administration</b>
156 700 Visually impaired	231 100 Board of education
156 800 Hospital Instruction	231 400 Election
158 000 Combined cost reporting	231 500 Legal
159 100 Special education paraprofessionals	231 700 Audit
159 200 Special education short term subs	232 000 District administration
159 300 Special education specialty teachers	232 300 Staff relations/negotiations
<b>160 000 Co-Curricular Activities</b>	239 000 Other general administration
161 000 Academic (Co-Curricular)	<b>240 000 School Building Administration</b>
161 306 Dramatics club	241 000 Office of principal
161 317 Journalism club	249 000 Other school building administration
161 322 National honor society	



**BUILDINGS AND PROPERTY LIST  
MANITOWOC PUBLIC SCHOOL DISTRICT  
Manitowoc, WI 54221-1657**

Name	Address	Acreage	Year of Purchase, Additions and/or Renovations to Site
<b>Administration Building:</b>			
MPSD Administration Offices	2902 Lindbergh Drive	1.18	2007
<b>Schools</b>			
Benjamin Franklin School	800 South 35 Street	11.60	1953, 1957, 1992, 2004, 2010
Andrew Jackson School	1201 North 18 Street	8.50	1953, 1955, 1962, 1998
Jefferson School	1415 Division Street	2.49	1996
Madison School	701 North Fourth Street	4.74	1955, 1977, 1998
McKinley School	1010 Huron Street	2.46	1891,1899, 1907, 1938, 2001/02, 2007
James Monroe School	2502 South 14 Street	18.50	1964, 1980, 1992
Riverview School	4400 Michigan Avenue	14.96	1970, 2002, 2006
C. G. Stangel School	1002 East Cedar Avenue	9.52	1969
Washington Middle School	2101 Division Street	12.33	1936, 1940, 1957, 1988, 1998
Wilson Middle School	1201 North 11 Street	10.42	1931, 1958, 1992/93, 1998, 2010
<b>Lincoln Senior High School:</b>			
Main Building	1433 South Eighth Street	20.44	1923, 1942, 1955, 1983 1998/99, 2000/01, 2004
Vits Memorial Natatorium	1433 South Eighth Street		1930, 1998/99
JFK Physical Education Bldg.	South Ninth Street		1961, 1998/99
<b>Food Service, Central Receiving, Maintenance, Printing and Library Services:</b>			
Multi-Service Center	1820 South 30 <sup>th</sup> Street	3.49	2001, 2004
Vehicle Storage Building	700 East Green Street		1974
Garage and Storage Building	Lake Front off Green St.		1923
<b>Rahr Memorial School Forest:</b>			
Lodge	11617 Sandy Bay Road Two Rivers, WI 54241	256.60	1955
Multi-use Building	11617 Sandy Bay Road		1963
Observatory	11617 Sandy Bay Road		1970
Classroom & Museum Building	11617 Sandy Bay Road		1977
Classroom Building	11617 Sandy Bay Road		2005-2008
<b>Future School Sites (vacant land):</b>			
South 35 Street	Manitowoc	18.42	1970, 1981
Fleetwood Drive	Manitowoc	14.45	1976
<b>Other Property:</b>			
Municipal Field	1800 South 23 <sup>rd</sup> Street	9.52	1998
721 Green Street (garage)	Manitowoc	.34	2006
Vacant Land with 2 parcels	Michigan Avenue	40.71	2010