

**MANISTIQUE AREA SCHOOLS
2016-2017 General Fund Budget**

<u>Acct. #</u>	<u>Description</u>	<u>6/27/16</u>	<u>Total 2015-2016</u>	<u>6/27/16</u>	<u>Total 2016-2017</u>	<u>Difference</u>
110--GENERAL FUND REVENUE ACCOUNTS						
110-100	LOCAL REVENUE		2,869,803		2,880,282	
110-200	INTERMEDIATE REVENUE		0		0	
110-300	STATE REVENUE		4,698,414		4,612,538	
110-400	FEDERAL REVENUE		517,387		513,605	
110-500	OTHER REVENUE		52,650		47,150	
GENERAL FUND REVENUE TOTALS:			8,138,254		8,053,575	(84,679)
210--ATHLETIC FUND REVENUE ACCOUNTS						
ATHLETIC FUND REVENUE TOTALS:			60,150		60,150	0
230--COMMUNITY SERVICE FUND REVENUE ACCOUNTS						
COMMUNITY SERVICE FUND REVENUE TOTALS:			134,250		131,068	(3,182)
250--FOOD SERVICE FUND REVENUE ACCOUNTS						
FOOD SERVICE FUND REVENUE TOTALS:			346,394		339,596	(6,798)
GENERAL FUND & SCHOOL SERVICE FUND REVENUE TOTALS:			8,679,048		8,584,389	(94,659)
111--GENERAL FUND EXPENDITURE ACCOUNTS						
100	INSTRUCTIONAL ACCOUNTS					
111	Elementary Instruction					
111-111-1000	Elementary Salaries	826,126		803,147		(22,979)
111-111-2000	Elementary Fringe Benefits	583,274		573,936		(9,338)
111-111-3000 & 4000	Elementary Purchased Services	46,500		43,500		(3,000)
111-111-5100	Elementary Supplies	11,000		11,000		0
111-111-6000	Elementary Equipment	3,000		3,000		0
111-111-7000	Elementary Miscellaneous	200		200		0
111 FUNCTION TOTAL:			1,470,100		1,434,783	(35,317)
112	Middle School					
111-112-1000	Middle School Salaries	480,428		470,342		(10,086)
111-112-2000	Middle School Fringe Benefits	314,494		310,252		(4,242)
111-112-3000 & 4000	Middle School Purchased Services	45,322		46,160		838
111-112-5000	Middle School Supplies	8,500		8,500		0
111-112-6000	Middle School Equipment	1,500		1,500		0
111-112-7000	Middle School Miscellaneous	500		500		0
112 FUNCTION TOTAL:			850,744		837,254	(13,490)

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113	High School					
111-113-1000	High School Salaries	766,028		793,398		27,370
111-113-2000	High School Fringe Benefits	523,723		550,752		27,029
111-113-3000 & 4000	High School Purchased Services	159,467		90,700		(68,767)
111-113-5000	High School Supplies	24,825		24,625		(200)
111-113-6000	High School Equipment	2,500		2,500		0
111-113-7000	High School Miscellaneous	2,300		2,300		0
111-113-8000	High School Payments to I.S.D.'s	72,568		72,568		0
	113 FUNCTION TOTAL:		1,551,411		1,536,843	(14,568)
118	Great Start Readiness Program					
111-118-3000 & 4000	GSRP Purchased Services	69,979		71,345		1,366
111-118-5000	GSRP Supplies	12,784		12,784		0
111-118-6000	GSRP Equipment	5,000		5,000		0
111-118-7000	GSRP Miscellaneous	200		200		0
	118 FUNCTION TOTAL:		87,963		89,329	1,366
119	Summer School					
111-119-1000	Summer School Salaries	7,135		7,135		0
111-119-2000	Summer School Fringe Benefits	3,125		3,125		0
111-119-5000	Summer School Teaching Supplies	459		459		0
	119 FUNCTION TOTAL:		10,719		10,719	0
122	Special Education					
111-122-1000	Special Education Salaries	145,858		143,870		(1,988)
111-122-2000	Special Education Fringe Benefits	103,094		105,289		2,195
111-122-3000 & 4000	Special Education Purchased Services	129,200		121,600		(7,600)
111-122-5000	Special Education Supplies	4,150		4,150		0
111-122-6000	Special Education Equipment	3,000		3,000		0
111-122-7000	Special Education Miscellaneous	300		300		0
	122 FUNCTION TOTAL:		385,602		378,209	(7,393)
125	Compensatory Education					
111-125-1000	Compensatory Education Salaries	261,073		268,129		7,056
111-125-2000	Compensatory Education Fringe Benefits	148,534		153,016		4,482
111-125-3000 & 4000	Compensatory Education Purchased Services	53,833		39,023		(14,810)
111-125-5000	Compensatory Education Supplies	35,245		27,974		(7,271)
111-125-6000	Compensatory Education Equipment	500		500		0
111-125-7000	Compensatory Education Miscellaneous	0		0		0
	125 FUNCTION TOTAL:		499,185		488,642	(10,543)
	TOTAL OF INSTRUCTIONAL ACCOUNTS:		4,855,724		4,775,779	(79,945)
200	SUPPORT ACCOUNTS					
212	Guidance					
111-212-1000	Guidance Salaries	36,897		51,420		14,523
111-212-2000	Guidance Fringe Benefits	26,948		41,658		14,710
111-212-3000 & 4000	Guidance Purchased Services	26,006		3,000		(23,006)
111-212-5000	Guidance Supplies	1,750		2,500		750
111-212-6000	Guidance Equipment	1,000		1,000		0
111-212-7000	Guidance Miscellaneous	200		200		0
	212 FUNCTION TOTAL:		92,801		99,778	6,977

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213	Health					
111-213-3000	Health Purchased Services	22,778		23,028		250
111-213-5000	Health Supplies	500		500		0
	213 FUNCTION TOTAL:		23,278		23,528	250
215	Speech					
111-215-1000	Speech Salaries	0		0		0
111-215-2000	Speech Fringe Benefits	0		0		0
111-215-3000	Speech Purchased Services	75,400		75,400		0
111-215-5000	Speech Supplies	500		500		0
111-215-6000	Speech Equipment	500		500		0
111-215-7000	Speech Miscellaneous	200		200		0
	215 FUNCTION TOTAL:		76,600		76,600	0
216	Student Assistance Program					
111-216-3000	Student Assistance Program Purchased Services	64,701		65,721		1,020
	216 FUNCTION TOTAL:		64,701		65,721	1,020
219	Pupil Support Services					
111-219-1000	Pupil Support Services Salaries	5,289		6,461		1,172
111-219-2000	Pupil Support Services Fringe Benefits	2,348		2,868		520
111-219-3000	Pupil Support Services Purchased Services	200		500		300
	219 FUNCTION TOTAL:		7,837		9,829	1,992
221	Improvement of Instruction					
111-221-1000	Improvement of Instruction Salaries	16,604		16,604		0
111-221-2000	Improvement of Instruction Fringe Benefits	6,628		6,628		0
111-221-3000	Improvement of Instruction Purchased Services	6,492		6,492		0
	221 FUNCTION TOTAL:		29,724		29,724	0
222	Educational Media Services					
111-222-1000	Educational Media Services Salaries	59,924		59,983		59
111-222-2000	Educational Media Services Fringe Benefits	39,907		40,208		301
111-222-3000 & 4000	Educational Media Services Purchased Services	28,050		28,050		0
111-222-5000	Educational Media Services Supplies	11,100		11,100		0
111-222-6000	Educational Media Services Equipment	4,500		4,500		0
111-222-7000	Educational Media Services Miscellaneous	500		500		0
	222 FUNCTION TOTAL:		143,981		144,341	360
225	Instruction Related Technology					
111-225-1000	Technology Salaries	30,741		31,376		635
111-225-2000	Technology Fringe Benefits	22,923		23,319		396
111-225-3000 & 4000	Technology Purchased Services	34,000		34,000		0
111-225-5000	Technology Supplies	18,243		7,448		(10,795)
111-225-6000	Technology Equipment	31,000		31,000		0
111-225-7000	Technology Miscellaneous	15,000		15,000		0
	225 FUNCTION TOTAL:		151,907		142,143	(9,764)
226	Supervision of Instructional Staff					
111-226-1000	Supervision of Instructional Staff Salaries	0		0		0
111-226-2000	Supervision of Instructional Staff Fringe Benefits	0		0		0
111-226-3000	Supervision of Instructional Staff Purch. Services	2,250		2,250		0

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111-226-5000	Supervision of Instructional Staff Supplies	0		0		0
111-226-6000	Supervision of Instructional Staff Equipment	0		0		0
	226 FUNCTION TOTAL:		2,250		2,250	0
231	Board of Education					
111-231-3000 & 4000	Board of Education Purchased Services	39,704		39,684		(20)
111-231-5000	Board of Education Supplies	500		500		0
111-231-7000	Board of Education Miscellaneous	7,500		7,500		0
	231 FUNCTION TOTAL:		47,704		47,684	(20)
232	Executive Administration					
111-232-1000	Executive Administration Salaries	99,475		100,987		1,512
111-232-2000	Executive Administration Fringe Benefits	64,597		65,816		1,219
111-232-3000 & 4000	Executive Administration Purchased Services	4,600		4,600		0
111-232-5000	Executive Administration Supplies	1,500		1,500		0
111-232-6000	Executive Administration Equipment	5,000		5,000		0
111-232-7000	Executive Administration Miscellaneous	7,000		7,000		0
	232 FUNCTION TOTAL:		182,172		184,903	2,731
233	GSRP Grant					
111-233-1000	GSRP Grant Salaries	2,813		2,827		14
111-233-2000	GSRP Grant Fringe Benefits	1,245		1,251		6
	233 FUNCTION TOTAL:		4,058		4,078	20
241	School Administration					
111-241-1000	School Administration Salaries	249,746		243,613		(6,133)
111-241-2000	School Administration Fringe Benefits	171,050		148,623		(22,427)
111-241-3000 & 4000	School Administration Purchased Services	43,743		43,743		0
111-241-5000	School Administration Supplies	4,800		4,700		(100)
111-241-6000	School Administration Equipment	3,500		3,500		0
111-241-7000	School Administration Miscellaneous	2,400		2,400		0
	241 FUNCTION TOTAL:		475,239		446,579	(28,660)
252	Fiscal Services					
111-252-1000	Fiscal Services Salaries	71,028		40,248		(30,780)
111-252-2000	Fiscal Services Fringe Benefits	42,430		32,689		(9,741)
111-252-3000 & 4000	Fiscal Services Purchased Services	104,050		104,050		0
111-252-5000	Fiscal Services Supplies	3,000		3,000		0
111-252-6000	Fiscal Services Equipment	2,000		2,000		0
111-252-7000	Fiscal Services Miscellaneous	3,000		3,000		0
	252 FUNCTION TOTAL:		225,508		184,987	(40,521)
259	Other Business Services					
111-259-3000	Other Business Services Purchased Services	12,885		13,107		222
111-259-7000	Other Business Services Miscellaneous	8,300		8,300		0
	259 FUNCTION TOTAL:		21,185		21,407	222
261	Operation and Maintenance					
111-261-1000	Operation and Maintenance Salaries	282,398		241,431		(40,967)
111-261-2000	Operation and Maintenance Fringe Benefits	196,220		187,403		(8,817)
111-261-3000 & 4000	Operation and Maintenance Purchased Services	221,435		232,496		11,061
111-261-5000	Operation and Maintenance Supplies	313,550		350,700		37,150
111-261-6000	Operation and Maintenance Equipment	3,000		3,000		0

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111-261-7000	Operation and Maintenance Miscellaneous	800		800		0
	261 FUNCTION TOTAL:		1,017,403		1,015,830	(1,573)
271	Pupil Transportation					
111-271-1000	Pupil Transportation Salaries	195,702		187,752		(7,950)
111-271-2000	Pupil Transportation Fringe Benefits	122,962		125,447		2,485
111-271-3000 & 4000	Pupil Transportation Purchased Services	40,568		42,910		2,342
111-271-5000	Pupil Transportation Supplies	78,212		86,212		8,000
111-271-6000	Pupil Transportation Equipment	16,000		16,000		0
111-271-7000	Pupil Transportation Miscellaneous	1,500		1,500		0
	271 FUNCTION TOTAL:		454,944		459,821	4,877
283	Staff/Personnel Services					
111-283-3000	Title I Director Purchased Services	0		0		0
111-283-7000	Staff Service Miscellaneous	500		500		0
	283 FUNCTION TOTAL:		500		500	0
284	Non-Instructional Technology Services					
111-284-3000	Management Information Purchased Services	6,382		6,382		0
	284 FUNCTION TOTAL:		6,382		6,382	0
291	Pupil Activities					
111-291-1000	Pupil Activities Salaries	16,082		16,681		599
111-291-2000	Pupil Activities Fringe Benefits	7,121		7,386		265
111-291-3000	Pupil Activities Purchased Services	200		200		0
111-291-5000	Pupil Activities Supplies	250		250		0
111-291-7000	Pupil Activities Miscellaneous	450		450		0
	291 FUNCTION TOTAL:		24,103		24,967	864
299	Support Fringe					
111-299-2000	Support Staff Fringe Benefits	1,000		1,000		0
	299 FUNCTION TOTAL:		1,000		1,000	0
	TOTAL OF ALL SUPPORT ACCOUNTS:		3,053,277		2,992,052	(61,225)
300	COMMUNITY SERVICE					
311	Community Services Direction					
111-311-1000	Community Services Direction Salaries	28,456		25,356		(3,100)
111-311-2000	Community Services Direction Fringe Benefits	22,668		21,537		(1,131)
111-311-3000 & 4000	Community Services Direction Purchased Services	2,500		2,250		(250)
111-311-5000	Community Services Direction Supplies	12,000		2,500		(9,500)
111-311-6000	Community Services Direction Equipment	500		500		0
111-311-7000	Community Services Direction Miscellaneous	850		850		0
	311 FUNCTION TOTAL:		66,974		52,993	(13,981)
331	Community Activities					
111-331-1000	Community Activities Salaries	1,400		1,400		0
111-331-2000	Community Activities Fringe Benefits	600		600		0
111-331-5000	Community Activities Supplies	2,000		2,000		0
	331 FUNCTION TOTAL:		4,000		4,000	0

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351	Daycare					
111-351-3000	Daycare Purchased Services	28,008		28,633		625
111-351-5000	Daycare Supplies	350		250		(100)
111-351-7000	Daycare Miscellaneous	100		100		0
	351 FUNCTION TOTAL:		28,458		28,983	525
371	Non-Public School Pupils					
111-371-1000	Non-Public School Pupils Salaries	9,589		9,589		0
111-371-2000	Non-Public School Pupils Fringe Benefits	4,079		4,079		0
111-371-3000	Non-Public School Pupils Purchased Services	7,690		7,690		0
111-371-5000	Non-Public School Pupils Supplies	471		471		0
	371 FUNCTION TOTAL:		21,829		21,829	0
	TOTAL OF ALL COMMUNITY SERVICE:		121,261		107,805	(13,456)
490	Prior Period Adjustments					
111-492-8910	Adjustment to Prior Period	45,000		25,000		(20,000)
	490 FUNCTION TOTAL:		45,000		25,000	(20,000)
	TOTAL OF ALL ADJUSTMENTS:		45,000		25,000	(20,000)
	TOTAL GENERAL FUND EXPENSES		8,075,262		7,900,636	(174,626)
211--ATHLETIC FUND EXPENDITURE ACCOUNTS						
271	Transportation					
211-271-1000	Athletic Transportation Salaries	10,800		12,000		1,200
211-271-2000	Athletic Transportation Fringe Benefits	5,113		5,681		568
211-271-5000	Athletic Transportation Supplies	3,000		3,000		0
	271 FUNTION TOTAL:		18,913		20,681	1,768
293	Athletics					
211-293-1000	Athletic Salaries	62,294		63,001		707
211-293-2000	Athletic Fringe Benefits	29,027		29,418		391
211-293-3000 & 4000	Athletic Purchased Services	59,530		59,530		0
211-293-5000	Athletic Supplies	7,600		7,500		(100)
211-293-6000	Athletic Equipment	3,000		2,000		(1,000)
211-293-7000	Athletic Miscellaneous	5,450		5,750		300
	293 FUNCTION TOTAL:		166,901		167,199	298
	TOTAL ATHLETIC FUND EXPENSES		185,814		187,880	2,066
231--COMMUNITY SERVICE FUND EXPENDITURE ACCOUNTS						
341	Public Library					
231-341-1000	Public Library Salaries	52,871		51,125		(1,746)
231-341-2000	Public Library Fringe Benefits	39,579		39,143		(436)
231-341-3000 & 4000	Public Library Purchased Services	10,000		9,000		(1,000)
231-341-5000	Public Library Supplies	12,500		12,500		0
231-341-6000	Public Library Equipment	10,000		10,000		0
231-341-7000	Public Library Miscellaneous	9,300		9,300		0
	341 FUNCTION TOTAL:		134,250		131,068	(3,182)
	TOTAL COMM. SERVICE FUND EXPENSES		134,250		131,068	(3,182)

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251--SCHOOL LUNCH FUND EXPENDITURE ACCOUNTS						
261	Operation and Maintenance					
251-261-3000	Food Service Purchased Services	477		519		42
251-261-5000	Food Service Supplies	1,100		1,100		0
	261 FUNTION TOTAL:		1,577		1,619	42
297	Food Service					
251-297-1000	Food Service Salaries	97,890		105,651		7,761
251-297-2000	Food Service Fringe Benefits	63,832		68,317		4,485
251-297-3000 & 4000	Food Service Purchased Services	26,160		24,468		(1,692)
251-297-5000	Food Service Supplies	165,650		162,300		(3,350)
251-297-6000	Food Service Equipment	5,000		5,000		0
251-297-7000	Food Service Miscellaneous	1,000		1,000		0
	297 FUNCTION TOTAL:		359,532		366,736	7,204
	TOTAL SCHOOL LUNCH FUND EXPENSES		361,109		368,355	7,246
	SCHOOL SERVICE FUND EXPENSE TOTALS:		681,173		687,303	6,130
	GENERAL & SCHOOL SERVICE EXPENSE TOTALS:		8,756,435		8,587,939	(168,496)
			(77,387)		(3,550)	73,837

<u>SUMMARY</u>		
	<u>6/27/16 2015-2016</u>	<u>6/27/16 2016-2017</u>
BEGINNING BALANCE:	363,145	485,758
EXCESS REVENUE OVER (UNDER) EXPENDITURES:	(77,387)	(3,550)
PROJECTED YEAR-END BALANCE:	285,758	482,208
		+ <u>200,000</u>
		682,208