

**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>11/21/16</u>	<u>Total 2016-2017</u>	<u>Difference</u>
110--GENERAL FUND REVENUE ACCOUNTS						
110-100	LOCAL REVENUE		2,869,803		2,899,071	
110-200	INTERMEDIATE REVENUE		0		2,451	
110-300	STATE REVENUE		4,698,414		4,759,335	
110-400	FEDERAL REVENUE		517,387		498,740	
110-500	OTHER REVENUE		52,650		47,150	
GENERAL FUND REVENUE TOTALS:			8,138,254		8,206,747	68,493
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		131,625	(2,625)
250--FOOD SERVICE FUND REVENUE ACCOUNTS						
FOOD SERVICE FUND REVENUE TOTALS:			346,394		351,875	5,481
GENERAL FUND & SCHOOL SERVICE FUND REVENUE TOTALS:			8,679,048		8,750,397	71,349
111--GENERAL FUND EXPENDITURE ACCOUNTS						
100	INSTRUCTIONAL ACCOUNTS					
111	Elementary Instruction					
111-111-1000	Elementary Salaries	826,126		843,769		17,643
111-111-2000	Elementary Fringe Benefits	583,274		578,489		(4,785)
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		1,479,958	9,858
112	Middle School					
111-112-1000	Middle School Salaries	480,428		465,498		(14,930)
111-112-2000	Middle School Fringe Benefits	314,494		289,321		(25,173)
111-112-3000 & 4000	Middle School Purchased Services	45,322		56,944		11,622
111-112-5000	Middle School Supplies	8,500		17,360		8,860
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		831,123	(19,621)

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113	High School					
111-113-1000	High School Salaries	766,028		807,155		41,127
111-113-2000	High School Fringe Benefits	523,723		545,957		22,234
111-113-3000 & 4000	High School Purchased Services	159,467		146,316		(13,151)
111-113-5000	High School Supplies	24,825		29,625		4,800
111-113-6000	High School Equipment	2,500		2,550		50
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		1,606,471	55,060
118	Great Start Readiness Program					
111-118-3000 & 4000	GSRP Purchased Services	69,979		114,796		44,817
111-118-5000	GSRP Supplies	12,784		24,175		11,391
111-118-6000	GSRP Equipment	5,000		15,000		10,000
111-118-7000	GSRP Miscellaneous	200		0		(200)
	118 FUNCTION TOTAL:		87,963		153,971	66,008
119	Summer School					
111-119-1000	Summer School Salaries	7,135		3,093		(4,042)
111-119-2000	Summer School Fringe Benefits	3,125		1,381		(1,744)
111-119-5000	Summer School Teaching Supplies	459		67		(392)
	119 FUNCTION TOTAL:		10,719		4,541	(6,178)
122	Special Education					
111-122-1000	Special Education Salaries	145,858		160,354		14,496
111-122-2000	Special Education Fringe Benefits	103,094		110,581		7,487
111-122-3000 & 4000	Special Education Purchased Services	129,200		114,033		(15,167)
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		392,418	6,816
125	Compensatory Education					
111-125-1000	Compensatory Education Salaries	261,073		230,442		(30,631)
111-125-2000	Compensatory Education Fringe Benefits	148,534		127,843		(20,691)
111-125-3000 & 4000	Compensatory Education Purchased Services	53,833		53,690		(143)
111-125-5000	Compensatory Education Supplies	35,245		87,497		52,252
111-125-6000	Compensatory Education Equipment	500		0		(500)
111-125-7000	Compensatory Education Miscellaneous	0		500		500
	125 FUNCTION TOTAL:		499,185		499,972	787
	TOTAL OF INSTRUCTIONAL ACCOUNTS:		4,855,724		4,968,454	112,730
200	SUPPORT ACCOUNTS					
212	Guidance					
111-212-1000	Guidance Salaries	36,897		65,967		29,070
111-212-2000	Guidance Fringe Benefits	26,948		48,155		21,207
111-212-3000 & 4000	Guidance Purchased Services	26,006		3,000		(23,006)
111-212-5000	Guidance Supplies	1,750		1,750		0
111-212-6000	Guidance Equipment	1,000		1,000		0
111-212-7000	Guidance Miscellaneous	200		200		0
	212 FUNCTION TOTAL:		92,801		120,072	27,271

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213	Health					
111-213-3000	Health Purchased Services	22,778		17,786		(4,992)
111-213-5000	Health Supplies	500		500		0
	213 FUNCTION TOTAL:		23,278		18,286	(4,992)
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		140,818		76,117
	216 FUNCTION TOTAL:		64,701		140,818	76,117
219	Pupil Support Services					
111-219-1000	Pupil Support Services Salaries	5,289		6,526		1,237
111-219-2000	Pupil Support Services Fringe Benefits	2,348		2,921		573
111-219-3000	Pupil Support Services Purchased Services	200		200		0
	219 FUNCTION TOTAL:		7,837		9,647	1,810
221	Improvement of Instruction					
111-221-1000	Improvement of Instruction Salaries	16,604		11,309		(5,295)
111-221-2000	Improvement of Instruction Fringe Benefits	6,628		5,044		(1,584)
111-221-3000	Improvement of Instruction Purchased Services	6,492		13,393		6,901
	221 FUNCTION TOTAL:		29,724		29,746	22
222	Educational Media Services					
111-222-1000	Educational Media Services Salaries	59,924		60,430		506
111-222-2000	Educational Media Services Fringe Benefits	39,907		40,263		356
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		144,843	862
225	Instruction Related Technology					
111-225-1000	Technology Salaries	30,741		31,376		635
111-225-2000	Technology Fringe Benefits	22,923		23,234		311
111-225-3000 & 4000	Technology Purchased Services	34,000		34,000		0
111-225-5000	Technology Supplies	18,243		7,447		(10,796)
111-225-6000	Technology Equipment	31,000		31,000		0
111-225-7000	Technology Miscellaneous	15,000		17,000		2,000
	225 FUNCTION TOTAL:		151,907		144,057	(7,850)
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		5,500		3,250

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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		5,500	3,250
231	Board of Education					
111-231-3000 & 4000	Board of Education Purchased Services	39,704		39,700		(4)
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		47,700	(4)
232	Executive Administration					
111-232-1000	Executive Administration Salaries	99,475		99,790		315
111-232-2000	Executive Administration Fringe Benefits	64,597		70,260		5,663
111-232-3000 & 4000	Executive Administration Purchased Services	4,600		6,100		1,500
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		189,650	7,478
233	GSRP Grant					
111-233-1000	GSRP Grant Salaries	2,813		4,000		1,187
111-233-2000	GSRP Grant Fringe Benefits	1,245		1,784		539
	233 FUNCTION TOTAL:		4,058		5,784	1,726
241	School Administration					
111-241-1000	School Administration Salaries	249,746		243,788		(5,958)
111-241-2000	School Administration Fringe Benefits	171,050		149,931		(21,119)
111-241-3000 & 4000	School Administration Purchased Services	43,743		46,171		2,428
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		450,490	(24,749)
252	Fiscal Services					
111-252-1000	Fiscal Services Salaries	71,028		40,759		(30,269)
111-252-2000	Fiscal Services Fringe Benefits	42,430		27,331		(15,099)
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		180,140	(45,368)
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		8,200		(100)
	259 FUNCTION TOTAL:		21,185		21,307	122
261	Operation and Maintenance					
111-261-1000	Operation and Maintenance Salaries	282,398		181,783		(100,615)
111-261-2000	Operation and Maintenance Fringe Benefits	196,220		143,595		(52,625)
111-261-3000 & 4000	Operation and Maintenance Purchased Services	221,435		320,174		98,739
111-261-5000	Operation and Maintenance Supplies	313,550		350,700		37,150
111-261-6000	Operation and Maintenance Equipment	3,000		11,500		8,500

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111-261-7000	Operation and Maintenance Miscellaneous	800		800		0
	261 FUNCTION TOTAL:		1,017,403		1,008,552	(8,851)
271	Pupil Transportation					
111-271-1000	Pupil Transportation Salaries	195,702		190,924		(4,778)
111-271-2000	Pupil Transportation Fringe Benefits	122,962		126,845		3,883
111-271-3000 & 4000	Pupil Transportation Purchased Services	40,568		31,228		(9,340)
111-271-5000	Pupil Transportation Supplies	78,212		86,500		8,288
111-271-6000	Pupil Transportation Equipment	16,000		2,500		(13,500)
111-271-7000	Pupil Transportation Miscellaneous	1,500		1,500		0
	271 FUNCTION TOTAL:		454,944		439,497	(15,447)
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		6,632		250
111-284-5000	Technology Supplies	0		5,000		5,000
	284 FUNCTION TOTAL:		6,382		11,632	5,250
291	Pupil Activities					
111-291-1000	Pupil Activities Salaries	16,082		13,922		13,922
111-291-2000	Pupil Activities Fringe Benefits	7,121		6,210		(9,872)
111-291-3000	Pupil Activities Purchased Services	200		200		(6,921)
111-291-5000	Pupil Activities Supplies	250		250		50
111-291-7000	Pupil Activities Miscellaneous	450		450		200
	291 FUNCTION TOTAL:		24,103		21,032	21,032
299	Support Fringe					
111-299-2000	Support Staff Fringe Benefits	1,000		1,000		1,000
	299 FUNCTION TOTAL:		1,000		1,000	1,000
	TOTAL OF ALL SUPPORT ACCOUNTS:		3,053,277		3,066,853	3,065,853
300	COMMUNITY SERVICE					
311	Community Services Direction					
111-311-1000	Community Services Direction Salaries	28,456		25,341		25,341
111-311-2000	Community Services Direction Fringe Benefits	22,668		21,485		(6,971)
111-311-3000 & 4000	Community Services Direction Purchased Services	2,500		2,250		(20,418)
111-311-5000	Community Services Direction Supplies	12,000		2,500		0
111-311-6000	Community Services Direction Equipment	500		500		(11,500)
111-311-7000	Community Services Direction Miscellaneous	850		850		350
	311 FUNCTION TOTAL:		66,974		52,926	52,926
331	Community Activities					
111-331-1000	Community Activities Salaries	1,400		700		700
111-331-2000	Community Activities Fringe Benefits	600		312		(1,088)
111-331-5000	Community Activities Supplies	2,000		788		188
	331 FUNCTION TOTAL:		4,000		1,800	1,800

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351	Daycare					
111-351-3000	Daycare Purchased Services	28,008		36,064		36,064
111-351-5000	Daycare Supplies	350		250		(27,758)
111-351-7000	Daycare Miscellaneous	100		100		(250)
	351 FUNCTION TOTAL:		28,458		36,414	36,414
371	Non-Public School Pupils					
111-371-1000	Non-Public School Pupils Salaries	9,589		10,053		10,053
111-371-2000	Non-Public School Pupils Fringe Benefits	4,079		3,309		(6,280)
111-371-3000	Non-Public School Pupils Purchased Services	7,690		6,921		2,842
111-371-5000	Non-Public School Pupils Supplies	471		1,302		(6,388)
	371 FUNCTION TOTAL:		21,829		21,585	21,585
	TOTAL OF ALL COMMUNITY SERVICE:		121,261		112,725	90,896
490	Prior Period Adjustments					
111-492-8910	Adjustment to Prior Period	45,000		25,000		25,000
	490 FUNCTION TOTAL:		45,000		25,000	25,000
	TOTAL OF ALL ADJUSTMENTS:		45,000		25,000	(20,000)
511	Debt Service					
111-511-7000	School Bus Loan	0		13,501		13,501
	490 FUNCTION TOTAL:		0		13,501	13,501
	TOTAL OF ALL DEBT SERVICE:		0		13,501	13,501
	TOTAL GENERAL FUND EXPENSES		8,075,262		8,186,533	8,186,533
211--ATHLETIC FUND EXPENDITURE ACCOUNTS						
271	Transportation					
211-271-1000	Athletic Transportation Salaries	10,800		12,000		12,000
211-271-2000	Athletic Transportation Fringe Benefits	5,113		5,745		(5,055)
211-271-5000	Athletic Transportation Supplies	3,000		3,000		(2,113)
	271 FUNTION TOTAL:		18,913		20,745	20,745
293	Athletics					
211-293-1000	Athletic Salaries	62,294		58,670		58,670
211-293-2000	Athletic Fringe Benefits	29,027		27,603		(34,691)
211-293-3000 & 4000	Athletic Purchased Services	59,530		57,970		28,943
211-293-5000	Athletic Supplies	7,600		7,500		(52,030)
211-293-6000	Athletic Equipment	3,000		2,000		(5,600)
211-293-7000	Athletic Miscellaneous	5,450		5,750		2,750
	293 FUNCTION TOTAL:		166,901		159,493	159,493
	TOTAL ATHLETIC FUND EXPENSES		185,814		180,238	13,337
231--COMMUNITY SERVICE FUND EXPENDITURE ACCOUNTS						
341	Public Library					
231-341-1000	Public Library Salaries	52,871		51,521		51,521
231-341-2000	Public Library Fringe Benefits	39,579		39,304		(13,567)
231-341-3000 & 4000	Public Library Purchased Services	10,000		9,000		(30,579)

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231-341-5000	Public Library Supplies	12,500		12,500		2,500
231-341-6000	Public Library Equipment	10,000		10,000		(2,500)
231-341-7000	Public Library Miscellaneous	9,300		9,300		(700)
	341 FUNCTION TOTAL:		134,250		131,625	131,625
	TOTAL COMM. SERVICE FUND EXPENSES		134,250		131,625	(2,625)
251--SCHOOL LUNCH FUND EXPENDITURE ACCOUNTS						
261	Operation and Maintenance					
251-261-3000	Food Service Purchased Services	477		519		519
251-261-5000	Food Service Supplies	1,100		1,100		623
	261 FUNTION TOTAL:		1,577		1,619	1,619
297	Food Service					
251-297-1000	Food Service Salaries	97,890		104,515		104,515
251-297-2000	Food Service Fringe Benefits	63,832		68,894		(28,996)
251-297-3000 & 4000	Food Service Purchased Services	26,160		14,375		(49,457)
251-297-5000	Food Service Supplies	165,650		162,300		136,140
251-297-6000	Food Service Equipment	5,000		5,000		(160,650)
251-297-7000	Food Service Miscellaneous	1,000		1,000		(4,000)
	297 FUNCTION TOTAL:		359,532		356,084	356,084
	TOTAL SCHOOL LUNCH FUND EXPENSES		361,109		357,703	(1,829)
	SCHOOL SERVICE FUND EXPENSE TOTALS:		681,173		669,566	308,457
	GENERAL & SCHOOL SERVICE EXPENSE TOTALS:		8,756,435		8,856,099	8,174,926
			(77,387)		(105,702)	(28,315)

	<u>SUMMARY</u>	
	<u>6/27/16</u> <u>2015-2016</u>	<u>11/21/16</u> <u>2016-2017</u>
BEGINNING BALANCE:	363,145	522,540
EXCESS REVENUE OVER (UNDER) EXPENDITURES:	(77,387)	(105,702)
PROJECTED YEAR-END BALANCE:	285,758	416,838
		+
		<u>200,000</u>
		616,838