

**MANISTIQUE AREA SCHOOLS
2017-2018 General Fund Budget**

<u>Acct. #</u>	<u>Description</u>	<u>6/26/17</u>	<u>Total 2016-2017</u>	<u>11/20/17</u>	<u>Total 2017-2018</u>	<u>Difference</u>
110--GENERAL FUND REVENUE ACCOUNTS						
110-100	LOCAL REVENUE		2,930,009		2,992,365	
110-200	INTERMEDIATE REVENUE		19,119		2,849	
110-300	STATE REVENUE		4,735,078		4,981,923	
110-400	FEDERAL REVENUE		523,700		451,637	
110-500	OTHER REVENUE		41,600		36,000	
GENERAL FUND REVENUE TOTALS:			8,249,506		8,464,774	215,268
210--ATHLETIC FUND REVENUE ACCOUNTS						
ATHLETIC FUND REVENUE TOTALS:			51,250		51,100	(150)
230--COMMUNITY SERVICE FUND REVENUE ACCOUNTS						
COMMUNITY SERVICE FUND REVENUE TOTALS:			162,941		153,976	(8,965)
250--FOOD SERVICE FUND REVENUE ACCOUNTS						
FOOD SERVICE FUND REVENUE TOTALS:			351,074		345,654	(5,420)
GENERAL FUND & SCHOOL SERVICE FUND REVENUE TOTALS:			8,814,771		9,015,504	200,733
111--GENERAL FUND EXPENDITURE ACCOUNTS						
100	INSTRUCTIONAL ACCOUNTS					
111	Elementary Instruction					
111-111-1000	Elementary Salaries	828,114		864,444		36,330
111-111-2000	Elementary Fringe Benefits	571,075		590,654		19,579
111-111-3000 & 4000	Elementary Purchased Services	45,500		61,102		15,602
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:			1,458,889		1,530,400	71,511
112	Middle School					
111-112-1000	Middle School Salaries	455,553		453,481		(2,072)
111-112-2000	Middle School Fringe Benefits	284,075		295,193		11,118
111-112-3000 & 4000	Middle School Purchased Services	57,444		56,944		(500)
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:			807,572		824,978	17,406

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113	High School					
111-113-1000	High School Salaries	785,060		754,877		(30,183)
111-113-2000	High School Fringe Benefits	519,031		489,951		(29,080)
111-113-3000 & 4000	High School Purchased Services	89,816		108,183		18,367
111-113-5000	High School Supplies	31,625		28,625		(3,000)
111-113-6000	High School Equipment	4,500		4,500		0
111-113-7000	High School Miscellaneous	2,800		2,800		0
111-113-8000	High School Payments to I.S.D.'s	87,399		87,399		0
	113 FUNCTION TOTAL:		1,520,231		1,476,335	(43,896)
118	Great Start Readiness Program					
111-118-3000 & 4000	GSRP Purchased Services	114,796		135,795		20,999
111-118-5000	GSRP Supplies	27,599		27,599		0
111-118-6000	GSRP Equipment	15,000		15,000		0
111-118-7000	GSRP Miscellaneous	0		0		0
	118 FUNCTION TOTAL:		157,395		178,394	20,999
119	Summer School					
111-119-1000	Summer School Salaries	0		0		0
111-119-2000	Summer School Fringe Benefits	0		0		0
111-119-5000	Summer School Teaching Supplies	0		0		0
	119 FUNCTION TOTAL:		0		0	0
122	Special Education					
111-122-1000	Special Education Salaries	179,998		199,525		19,527
111-122-2000	Special Education Fringe Benefits	122,218		134,718		12,500
111-122-3000 & 4000	Special Education Purchased Services	132,240		154,329		22,089
111-122-5000	Special Education Supplies	4,350		4,350		0
111-122-6000	Special Education Equipment	3,100		3,100		0
111-122-7000	Special Education Miscellaneous	350		350		0
	122 FUNCTION TOTAL:		442,256		496,372	54,116
125	Compensatory Education					
111-125-1000	Compensatory Education Salaries	281,306		260,713		(20,593)
111-125-2000	Compensatory Education Fringe Benefits	153,396		147,664		(5,732)
111-125-3000 & 4000	Compensatory Education Purchased Services	102,762		111,978		9,216
111-125-5000	Compensatory Education Supplies	86,420		27,285		(59,135)
111-125-6000	Compensatory Education Equipment	0		0		0
111-125-7000	Compensatory Education Miscellaneous	500		500		0
	125 FUNCTION TOTAL:		624,384		548,140	(76,244)
127	Career & Technical Education					
111-125-1000	Career & Technical Education Salaries	24,996		28,338		3,342
111-125-2000	Career & Technical Education Fringe Benefits	18,745		20,460		1,715
111-125-3000 & 4000	Career & Technical Education Purchased Services	1,000		1,000		0
111-125-5000	Career & Technical Education Supplies	500		500		0
	127 FUNCTION TOTAL:		45,241		50,298	5,057
	TOTAL OF INSTRUCTIONAL ACCOUNTS:		5,055,968		5,104,917	48,949

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200	SUPPORT ACCOUNTS					
212	Guidance					
111-212-1000	Guidance Salaries	67,210		67,800		590
111-212-2000	Guidance Fringe Benefits	40,435		32,603		(7,832)
111-212-3000 & 4000	Guidance Purchased Services	3,000		3,000		0
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:		113,595		106,353	(7,242)
213	Health					
111-213-3000	Health Purchased Services	17,786		17,786		0
111-213-5000	Health Supplies	500		500		0
	213 FUNCTION TOTAL:		18,286		18,286	0
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	65,400		75,400		10,000
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:		66,600		76,600	10,000
216	Student Assistance Program					
111-216-3000	Student Assistance Program Purchased Services	58,081		214,858		156,777
	216 FUNCTION TOTAL:		58,081		214,858	156,777
219	Pupil Support Services					
111-219-1000	Pupil Support Services Salaries	6,526		5,543		(983)
111-219-2000	Pupil Support Services Fringe Benefits	2,921		2,507		(414)
111-219-3000	Pupil Support Services Purchased Services	200		200		0
	219 FUNCTION TOTAL:		9,647		8,250	(1,397)
221	Improvement of Instruction					
111-221-1000	Improvement of Instruction Salaries	1,779		9,620		7,841
111-221-2000	Improvement of Instruction Fringe Benefits	793		4,310		3,517
111-221-3000	Improvement of Instruction Purchased Services	13,005		7,680		(5,325)
	221 FUNCTION TOTAL:		15,577		21,610	6,033
222	Educational Media Services					
111-222-1000	Educational Media Services Salaries	60,930		45,504		(15,426)
111-222-2000	Educational Media Services Fringe Benefits	40,110		27,937		(12,173)
111-222-3000 & 4000	Educational Media Services Purchased Services	28,050		54,067		26,017
111-222-5000	Educational Media Services Supplies	11,350		11,450		100
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:		145,440		143,958	(1,482)

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225	Instruction Related Technology					
111-225-1000	Technology Salaries	31,376		31,532		156
111-225-2000	Technology Fringe Benefits	22,526		21,719		(807)
111-225-3000 & 4000	Technology Purchased Services	38,000		38,000		0
111-225-5000	Technology Supplies	6,000		6,000		0
111-225-6000	Technology Equipment	31,000		31,000		0
111-225-7000	Technology Miscellaneous	20,000		20,000		0
	225 FUNCTION TOTAL:		148,902		148,251	(651)
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	5,500		5,500		0
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:		5,500		5,500	0
231	Board of Education					
111-231-3000 & 4000	Board of Education Purchased Services	35,200		37,800		2,600
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:		43,200		45,800	2,600
232	Executive Administration					
111-232-1000	Executive Administration Salaries	99,475		89,610		(9,865)
111-232-2000	Executive Administration Fringe Benefits	70,498		60,780		(9,718)
111-232-3000 & 4000	Executive Administration Purchased Services	7,100		7,100		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	2,000		7,000		5,000
	232 FUNCTION TOTAL:		185,573		170,990	(14,583)
233	GSRP Grant					
111-233-1000	GSRP Grant Salaries	4,000		4,050		50
111-233-2000	GSRP Grant Fringe Benefits	1,784		1,816		32
	233 FUNCTION TOTAL:		5,784		5,866	82
241	School Administration					
111-241-1000	School Administration Salaries	255,806		186,108		(69,698)
111-241-2000	School Administration Fringe Benefits	166,660		127,832		(38,828)
111-241-3000 & 4000	School Administration Purchased Services	54,746		57,991		3,245
111-241-5000	School Administration Supplies	4,700		4,700		0
111-241-6000	School Administration Equipment	6,000		6,000		0
111-241-7000	School Administration Miscellaneous	3,400		3,400		0
	241 FUNCTION TOTAL:		491,312		386,031	(105,281)
252	Fiscal Services					
111-252-1000	Fiscal Services Salaries	45,759		40,456		(5,303)
111-252-2000	Fiscal Services Fringe Benefits	30,926		26,296		(4,630)
111-252-3000 & 4000	Fiscal Services Purchased Services	104,034		111,414		7,380
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:		188,719		186,166	(2,553)

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259	Other Business Services					
111-259-3000	Other Business Services Purchased Services	13,107		12,728		(379)
111-259-7000	Other Business Services Miscellaneous	8,200		11,500		3,300
	259 FUNCTION TOTAL:		21,307		24,228	2,921
261	Operation and Maintenance					
111-261-1000	Operation and Maintenance Salaries	183,759		170,493		(13,266)
111-261-2000	Operation and Maintenance Fringe Benefits	146,013		134,849		(11,164)
111-261-3000 & 4000	Operation and Maintenance Purchased Services	309,297		350,010		40,713
111-261-5000	Operation and Maintenance Supplies	322,700		349,700		27,000
111-261-6000	Operation and Maintenance Equipment	54,000		30,000		(24,000)
111-261-7000	Operation and Maintenance Miscellaneous	800		800		0
	261 FUNCTION TOTAL:		1,016,569		1,035,852	19,283
271	Pupil Transportation					
111-271-1000	Pupil Transportation Salaries	171,924		182,258		10,334
111-271-2000	Pupil Transportation Fringe Benefits	113,414		113,206		(208)
111-271-3000 & 4000	Pupil Transportation Purchased Services	38,778		39,609		831
111-271-5000	Pupil Transportation Supplies	70,500		78,477		7,977
111-271-6000	Pupil Transportation Equipment	2,500		29,137		26,637
111-271-7000	Pupil Transportation Miscellaneous	1,500		1,500		0
	271 FUNCTION TOTAL:		398,616		444,187	45,571
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	12,000		12,000		0
111-284-5000	Technology Supplies	5,000		5,000		0
	284 FUNCTION TOTAL:		17,000		17,000	0
291	Pupil Activities					
111-291-1000	Pupil Activities Salaries	10,220		12,075		1,855
111-291-2000	Pupil Activities Fringe Benefits	4,558		5,414		856
111-291-3000	Pupil Activities Purchased Services	2,152		3,711		1,559
111-291-5000	Pupil Activities Supplies	250		250		0
111-291-7000	Pupil Activities Miscellaneous	450		450		0
	291 FUNCTION TOTAL:		17,630		21,900	4,270
299	Support Fringe					
111-299-2000	Support Staff Fringe Benefits	500		500		0
	299 FUNCTION TOTAL:		500		500	0
	TOTAL OF ALL SUPPORT ACCOUNTS:		2,968,338		3,082,686	114,348
300	COMMUNITY SERVICE					
311	Community Services Direction					
111-311-1000	Community Services Direction Salaries	25,341		25,537		196
111-311-2000	Community Services Direction Fringe Benefits	17,077		12,700		(4,377)

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111-311-3000 & 4000	Community Services Direction Purchased Services	2,250		2,250		0
111-311-5000	Community Services Direction Supplies	5,500		5,500		0
111-311-6000	Community Services Direction Equipment	500		500		0
111-311-7000	Community Services Direction Miscellaneous	850		850		0
	311 FUNCTION TOTAL:		51,518		47,337	(4,181)
331	Community Activities					
111-331-1000	Community Activities Salaries	700		700		0
111-331-2000	Community Activities Fringe Benefits	312		314		2
111-331-5000	Community Activities Supplies	788		784		(4)
	331 FUNCTION TOTAL:		1,800		1,798	(2)
351	Daycare					
111-351-3000	Daycare Purchased Services	38,064		36,064		(2,000)
111-351-5000	Daycare Supplies	250		250		0
111-351-7000	Daycare Miscellaneous	100		100		0
	351 FUNCTION TOTAL:		38,414		36,414	(2,000)
371	Non-Public School Pupils					
111-371-1000	Non-Public School Pupils Salaries	12,993		11,018		(1,975)
111-371-2000	Non-Public School Pupils Fringe Benefits	4,258		1,024		(3,234)
111-371-3000	Non-Public School Pupils Purchased Services	9,347		12,533		3,186
111-371-5000	Non-Public School Pupils Supplies	1,302		772		(530)
	371 FUNCTION TOTAL:		27,900		25,347	(2,553)
	TOTAL OF ALL COMMUNITY SERVICE:		119,632		110,896	(8,736)
490	Prior Period Adjustments					
111-492-8910	Adjustment to Prior Period	5,000		90,000		85,000
	490 FUNCTION TOTAL:		5,000		90,000	85,000
	TOTAL OF ALL ADJUSTMENTS:		5,000		90,000	85,000
511	Debt Service					
111-511-7000	School Bus Loan	13,501		13,501		0
	490 FUNCTION TOTAL:		13,501		13,501	0
	TOTAL OF ALL DEBT SERVICE:		13,501		13,501	0
	TOTAL GENERAL FUND EXPENSES		8,162,439		8,402,000	239,561

211--ATHLETIC FUND EXPENDITURE ACCOUNTS

271	Transportation					
211-271-1000	Athletic Transportation Salaries	10,500		12,000		1,500
211-271-2000	Athletic Transportation Fringe Benefits	5,028		5,779		751
211-271-5000	Athletic Transportation Supplies	3,000		3,000		0
	271 FUNTION TOTAL:		18,528		20,779	2,251
293	Athletics					
211-293-1000	Athletic Salaries	61,022		80,678		19,656
211-293-2000	Athletic Fringe Benefits	27,169		37,560		10,391
211-293-3000 & 4000	Athletic Purchased Services	56,985		45,074		(11,911)
211-293-5000	Athletic Supplies	7,500		7,500		0

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211-293-6000	Athletic Equipment	2,000		2,000		0
211-293-7000	Athletic Miscellaneous	5,750		5,750		0
293 FUNCTION TOTAL:			160,426		178,562	18,136
TOTAL ATHLETIC FUND EXPENSES			178,954		199,341	20,387
231--COMMUNITY SERVICE FUND EXPENDITURE ACCOUNTS						
341	Public Library					
231-341-1000	Public Library Salaries	51,521		60,777		9,256
231-341-2000	Public Library Fringe Benefits	38,920		37,399		(1,521)
231-341-3000 & 4000	Public Library Purchased Services	9,000		9,000		0
231-341-5000	Public Library Supplies	14,000		12,500		(1,500)
231-341-6000	Public Library Equipment	40,000		25,000		(15,000)
231-341-7000	Public Library Miscellaneous	9,500		9,300		(200)
341 FUNCTION TOTAL:			162,941		153,976	(8,965)
TOTAL COMM. SERVICE FUND EXPENSES			162,941		153,976	(8,965)
251--SCHOOL LUNCH FUND EXPENDITURE ACCOUNTS						
261	Operation and Maintenance					
251-261-3000	Food Service Purchased Services	519		617		98
251-261-5000	Food Service Supplies	1,100		1,100		0
261 FUNTION TOTAL:			1,619		1,717	98
297	Food Service					
251-297-1000	Food Service Salaries	101,500		106,976		5,476
251-297-2000	Food Service Fringe Benefits	66,871		68,835		1,964
251-297-3000 & 4000	Food Service Purchased Services	17,125		16,925		(200)
251-297-5000	Food Service Supplies	169,800		162,800		(7,000)
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:			361,296		361,536	240
TOTAL SCHOOL LUNCH FUND EXPENSES			362,915		363,253	338
SCHOOL SERVICE FUND EXPENSE TOTALS:			704,810		716,570	11,760
GENERAL & SCHOOL SERVICE EXPENSE TOTALS:			8,867,249		9,118,570	251,321
			(52,478)		(103,066)	(50,588)

	<u>SUMMARY</u>	
	<u>6/26/17 2016-2017</u>	<u>11/20/17 2017-2018</u>
BEGINNING BALANCE:	522,540	722,302
EXCESS REVENUE OVER (UNDER) EXPENDITURES:	(52,478)	(103,066)
PROJECTED YEAR-END BALANCE:	470,062	619,236
		+
		200,000
		819,236