

Cass City Public School  
General Fund Budget  
2017-2018



	June Original Budget	January Revised Budget	June Final Budget	Variance
<b>REVENUE</b>				
Local Sources	\$ 1,138,825	\$ 1,169,625	\$ 1,207,375	\$ 37,750 <sup>1</sup>
Non-Educational Entity	\$ 20,000	\$ 20,000	\$ 20,000	\$ -
State Sources	\$ 7,807,500	\$ 8,025,701	\$ 8,022,576	\$ (3,125)
Federal Sources	\$ 636,004	\$ 676,141	\$ 674,390	\$ (1,751)
Other Public School in MI	\$ 44,560	\$ 22,110	\$ 35,400	\$ 13,290 <sup>2</sup>
Extra Ordinary Items	\$ -	\$ 3,300	\$ 23,300	\$ 20,000 <sup>3</sup>
Prior Period Adjustments	\$ 4,000	\$ 7,700	\$ 7,700	\$ -
Other Financing Sources	\$ -	\$ 3,300	\$ 3,300	\$ -
<b>TOTAL OPERATING FUND REVENUES</b>	\$ 9,650,889	\$ 9,927,877	\$ 9,994,041	\$ 66,164
<b>EXPENDITURES</b>				
Function 1111-Elementary	\$ 2,887,065	\$ 2,959,694	\$ 2,962,994	\$ 3,300
Function 1112-Junior High	\$ 579,540	\$ 657,984	\$ 664,112	\$ 6,128
Function 1113-High School	\$ 1,357,890	\$ 1,351,504	\$ 1,327,994	\$ (23,510) <sup>4</sup>
Function 1118-Pre Kindergarten	\$ 181,475	\$ 231,075	\$ 245,275	\$ 14,200
Function 1119-Summer School	\$ 2,154	\$ 2,200	\$ 2,161	\$ (39)
Function 1122-Special Education	\$ 658,205	\$ 636,308	\$ 658,913	\$ 22,605 <sup>5</sup>
Function 1125-Compensatory Education	\$ 584,004	\$ 540,726	\$ 524,109	\$ (16,617) <sup>6</sup>
Function 1127-Career and Technical Education	\$ -	\$ -	\$ 84,510	\$ 84,510 <sup>4</sup>
Function 1212-Guidance Services	\$ 174,080	\$ 152,797	\$ 119,847	\$ (32,950) <sup>7</sup>
Function 1213-Health Services	\$ 104,560	\$ 105,850	\$ 105,724	\$ (126)
Function 1214-Psychological Services	\$ 34,375	\$ 31,600	\$ 31,600	\$ -
Function 1215-Speech Pathology	\$ 41,320	\$ 38,300	\$ 38,300	\$ -
Function 1216-Social Work Services	\$ 105,505	\$ 161,730	\$ 180,058	\$ 18,328 <sup>7</sup>
Function 1219-Pupil Support	\$ 92,890	\$ 102,690	\$ 102,190	\$ (500)
Function 1221-Improvement of Instruction	\$ 15,802	\$ 19,917	\$ 15,023	\$ (4,894)
Function 1222-Education Media Services/Library	\$ 4,530	\$ 6,030	\$ 2,050	\$ (3,980)
Function 1225-Instruction Related Technology	\$ 71,295	\$ 52,150	\$ 60,800	\$ 8,650
Function 1226-Supervision of Instructional Staff	\$ 11,115	\$ 7,200	\$ 7,450	\$ 250
Function 1227-Academic Student Assessments	\$ 4,450	\$ 11,300	\$ 9,100	\$ (2,200)
Function 1231-Board of Education	\$ 37,625	\$ 41,625	\$ 31,600	\$ (10,025)
Function 1232-Executive Administration	\$ 264,718	\$ 270,958	\$ 261,408	\$ (9,550)
Function 1241-Office of the Principal	\$ 608,900	\$ 617,835	\$ 601,915	\$ (15,920)
Function 1249-Graduation Expense	\$ 1,000	\$ 2,000	\$ 2,100	\$ 100
Function 1252-Business Office	\$ 131,135	\$ 132,755	\$ 128,105	\$ (4,650)
Function 1259-Other Business Services	\$ 35,100	\$ 40,600	\$ 36,100	\$ (4,500)
Function 1261-Maintenance	\$ 557,300	\$ 565,400	\$ 593,850	\$ 28,450 <sup>8</sup>
Function 1266-Security Services	\$ 850	\$ 850	\$ 850	\$ -
Function 1271-Transportation	\$ 333,050	\$ 336,850	\$ 328,410	\$ (8,440)
Function 1283-Staff/Personnel Services	\$ 550	\$ 1,000	\$ 1,300	\$ 300
Function 1284-Computer Systems Department	\$ 228,490	\$ 233,790	\$ 235,405	\$ 1,615
Function 1293-Athletics	\$ 213,060	\$ 242,860	\$ 264,410	\$ 21,550 <sup>9</sup>
Function 1321-Community Recreation	\$ -	\$ -	\$ -	\$ -
Function 1331-Community Activities	\$ 964	\$ 1,254	\$ 1,119	\$ (135)
Function 1351-Custody & Care of Children	\$ 168,200	\$ 158,500	\$ 167,450	\$ 8,950
Function 1456-Building Improvement Services	\$ 5,000	\$ 26,200	\$ 26,200	\$ -
Function 1492-Prior Period Adjustments	\$ -	\$ -	\$ -	\$ -
Function 1511-Debt Service-Long Term Only	\$ 154,100	\$ 154,100	\$ 150,100	\$ (4,000)
Function 1611-Indirect Cost Recovery	\$ -	\$ 18,700	\$ 3,400	\$ (15,300)
<b>TOTAL OPERATING FUND EXPENDITURES</b>	\$ 9,650,297	\$ 9,914,332	\$ 9,975,932	\$ 61,600
<b>TOTAL REVENUES</b>	\$ 9,650,889	\$ 9,927,877	\$ 9,994,041	
<b>TOTAL EXPENDITURES</b>	\$ 9,650,297	\$ 9,914,332	\$ 9,975,932	
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	\$ 592	\$ 13,545	\$ 18,109	
<b>TOTAL FUND BALANCE (BEGINNING OF YEAR)</b>	\$ 1,657,749	\$ 1,671,294	\$ 1,675,858	
<b>TOTAL FUND BALANCE (END OF YEAR)</b>	\$ 1,658,341	\$ 1,684,839	\$ 1,693,967	
<b>FUND BALANCE AS PERCENT OF REVENUES</b>	17.18%	16.97%	16.95%	