

**MANISTIQUE AREA SCHOOLS  
2018-2019 General Fund Budget**

<u>Acct. #</u>	<u>Description</u>	<u>06/25/18</u>	<u>Total 2017-2018</u>	<u>06/25/18</u>	<u>Total 2018-2019</u>	<u>Difference</u>
<b>110--GENERAL FUND REVENUE ACCOUNTS</b>						
110-100	LOCAL REVENUE		3,198,149		3,182,269	
110-200	INTERMEDIATE REVENUE		2,849		1,500	
110-300	STATE REVENUE		4,803,421		4,856,104	
110-400	FEDERAL REVENUE		525,878		534,883	
110-500	OTHER REVENUE		118,279		36,000	
<b>GENERAL FUND REVENUE TOTALS:</b>			<b>8,648,576</b>		<b>8,610,756</b>	<b>(37,820)</b>
<b>210--ATHLETIC FUND REVENUE ACCOUNTS</b>						
<b>ATHLETIC FUND REVENUE TOTALS:</b>			<b>53,600</b>		<b>51,100</b>	<b>(2,500)</b>
<b>230--COMMUNITY SERVICE FUND REVENUE ACCOUNTS</b>						
<b>COMMUNITY SERVICE FUND REVENUE TOTALS:</b>			<b>143,647</b>		<b>140,798</b>	<b>(2,849)</b>
<b>250--FOOD SERVICE FUND REVENUE ACCOUNTS</b>						
<b>FOOD SERVICE FUND REVENUE TOTALS:</b>			<b>361,681</b>		<b>334,154</b>	<b>(27,527)</b>
<b>GENERAL FUND &amp; SCHOOL SERVICE FUND REVENUE TOTALS:</b>			<b>9,207,504</b>		<b>9,136,808</b>	<b>(70,696)</b>
<b>111--GENERAL FUND EXPENDITURE ACCOUNTS</b>						
<b>100</b>	<b>INSTRUCTIONAL ACCOUNTS</b>					
<b>111</b>	<b>Elementary Instruction</b>					
111-111-1000	Elementary Salaries	880,441		710,707		(169,734)
111-111-2000	Elementary Fringe Benefits	568,476		534,820		(33,656)
111-111-3000 & 4000	Elementary Purchased Services	88,500		95,469		6,969
111-111-5100	Elementary Supplies	14,000		16,000		2,000
111-111-6000	Elementary Equipment	3,000		3,000		0
111-111-7000	Elementary Miscellaneous	200		200		0
<b>111 FUNCTION TOTAL:</b>			<b>1,554,617</b>		<b>1,360,196</b>	<b>(194,421)</b>
<b>112</b>	<b>Middle School</b>					
111-112-1000	Middle School Salaries	441,053		514,895		73,842
111-112-2000	Middle School Fringe Benefits	286,138		332,809		46,671
111-112-3000 & 4000	Middle School Purchased Services	57,544		57,444		(100)
111-112-5000	Middle School Supplies	11,000		11,000		0
111-112-6000	Middle School Equipment	1,500		1,500		0
111-112-7000	Middle School Miscellaneous	500		500		0
<b>112 FUNCTION TOTAL:</b>			<b>797,735</b>		<b>918,148</b>	<b>120,413</b>

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<b>113</b>	<b>High School</b>					
111-113-1000	High School Salaries	770,831		785,925		15,094
111-113-2000	High School Fringe Benefits	505,003		528,534		23,531
111-113-3000 & 4000	High School Purchased Services	106,177		121,240		15,063
111-113-5000	High School Supplies	28,625		28,625		0
111-113-6000	High School Equipment	4,000		4,000		0
111-113-7000	High School Miscellaneous	2,800		2,800		0
111-113-8000	High School Payments to I.S.D.'s	75,280		76,321		1,041
	<b>113 FUNCTION TOTAL:</b>		<b>1,492,716</b>		<b>1,547,445</b>	<b>54,729</b>
<b>118</b>	<b>Great Start Readiness Program</b>					
111-118-3000 & 4000	GSRP Purchased Services	135,795		135,795		0
111-118-5000	GSRP Supplies	29,598		29,598		0
111-118-6000	GSRP Equipment	15,000		15,000		0
111-118-7000	GSRP Miscellaneous	0		0		0
	<b>118 FUNCTION TOTAL:</b>		<b>180,393</b>		<b>180,393</b>	<b>0</b>
<b>119</b>	<b>Summer School</b>					
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
	<b>119 FUNCTION TOTAL:</b>		<b>0</b>		<b>0</b>	<b>0</b>
<b>122</b>	<b>Special Education</b>					
111-122-1000	Special Education Salaries	220,750		238,343		17,593
111-122-2000	Special Education Fringe Benefits	149,796		159,915		10,119
111-122-3000 & 4000	Special Education Purchased Services	167,658		176,592		8,934
111-122-5000	Special Education Supplies	5,150		4,350		(800)
111-122-6000	Special Education Equipment	3,100		3,100		0
111-122-7000	Special Education Miscellaneous	700		700		0
	<b>122 FUNCTION TOTAL:</b>		<b>547,154</b>		<b>583,000</b>	<b>35,846</b>
<b>125</b>	<b>Compensatory Education</b>					
111-125-1000	Compensatory Education Salaries	254,078		258,122		4,044
111-125-2000	Compensatory Education Fringe Benefits	137,757		145,460		7,703
111-125-3000 & 4000	Compensatory Education Purchased Services	115,505		158,869		43,364
111-125-5000	Compensatory Education Supplies	13,434		13,215		(219)
111-125-6000	Compensatory Education Equipment	0		0		0
111-125-7000	Compensatory Education Miscellaneous	500		500		0
	<b>125 FUNCTION TOTAL:</b>		<b>521,274</b>		<b>576,166</b>	<b>54,892</b>
<b>127</b>	<b>Career &amp; Technical Education</b>					
111-125-1000	Career & Technical Education Salaries	28,338		30,526		2,188
111-125-2000	Career & Technical Education Fringe Benefits	20,460		21,435		975
111-125-3000 & 4000	Career & Technical Education Purchased Services	1,000		1,000		0
111-125-5000	Career & Technical Education Supplies	500		500		0
	<b>127 FUNCTION TOTAL:</b>		<b>50,298</b>		<b>53,461</b>	<b>3,163</b>
	<b>TOTAL OF INSTRUCTIONAL ACCOUNTS:</b>		<b>5,144,187</b>		<b>5,218,809</b>	<b>74,622</b>

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<b>200</b>	<b>SUPPORT ACCOUNTS</b>					
<b>212</b>	<b>Guidance</b>					
111-212-1000	Guidance Salaries	67,800		68,256		456
111-212-2000	Guidance Fringe Benefits	32,603		33,839		1,236
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
	<b>212 FUNCTION TOTAL:</b>		106,353		108,045	1,692
<b>213</b>	<b>Health</b>					
111-213-3000	Health Purchased Services	17,786		17,786		0
111-213-5000	Health Supplies	500		500		0
	<b>213 FUNCTION TOTAL:</b>		18,286		18,286	0
<b>215</b>	<b>Speech</b>					
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
	<b>215 FUNCTION TOTAL:</b>		76,600		76,600	0
<b>216</b>	<b>Student Assistance Program</b>					
111-216-3000	Student Assistance Program Purchased Services	167,185		146,978		(20,207)
	<b>216 FUNCTION TOTAL:</b>		167,185		146,978	(20,207)
<b>219</b>	<b>Pupil Support Services</b>					
111-219-1000	Pupil Support Services Salaries	4,800		5,543		743
111-219-2000	Pupil Support Services Fringe Benefits	2,171		2,590		419
111-219-3000	Pupil Support Services Purchased Services	200		200		0
	<b>219 FUNCTION TOTAL:</b>		7,171		8,333	1,162
<b>221</b>	<b>Improvement of Instruction</b>					
111-221-1000	Improvement of Instruction Salaries	9,620		9,620		0
111-221-2000	Improvement of Instruction Fringe Benefits	4,312		4,456		144
111-221-3000	Improvement of Instruction Purchased Services	7,680		7,680		0
	<b>221 FUNCTION TOTAL:</b>		21,612		21,756	144
<b>222</b>	<b>Educational Media Services</b>					
111-222-1000	Educational Media Services Salaries	45,966		44,788		(1,178)
111-222-2000	Educational Media Services Fringe Benefits	28,235		28,345		110
111-222-3000 & 4000	Educational Media Services Purchased Services	52,550		64,153		11,603
111-222-5000	Educational Media Services Supplies	9,450		9,950		500
111-222-6000	Educational Media Services Equipment	4,500		4,500		0
111-222-7000	Educational Media Services Miscellaneous	500		500		0
	<b>222 FUNCTION TOTAL:</b>		141,201		152,236	11,035

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<b>225</b>	<b>Instruction Related Technology</b>					
111-225-1000	Technology Salaries	31,532		32,695		1,163
111-225-2000	Technology Fringe Benefits	21,719		22,842		1,123
111-225-3000 & 4000	Technology Purchased Services	42,000		42,000		0
111-225-5000	Technology Supplies	23,221		34,697		11,476
111-225-6000	Technology Equipment	33,000		33,000		0
111-225-7000	Technology Miscellaneous	20,000		20,000		0
	<b>225 FUNCTION TOTAL:</b>		171,472		185,234	13,762
<b>226</b>	<b>Supervision of Instructional Staff</b>					
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
	<b>226 FUNCTION TOTAL:</b>		5,500		5,500	0
<b>231</b>	<b>Board of Education</b>					
111-231-3000 & 4000	Board of Education Purchased Services	33,075		33,075		0
111-231-5000	Board of Education Supplies	500		500		0
111-231-7000	Board of Education Miscellaneous	5,500		5,500		0
	<b>231 FUNCTION TOTAL:</b>		39,075		39,075	0
<b>232</b>	<b>Executive Administration</b>					
111-232-1000	Executive Administration Salaries	90,610		102,120		11,510
111-232-2000	Executive Administration Fringe Benefits	60,588		73,799		13,211
111-232-3000 & 4000	Executive Administration Purchased Services	4,100		6,100		2,000
111-232-5000	Executive Administration Supplies	1,500		1,500		0
111-232-6000	Executive Administration Equipment	3,000		3,000		0
111-232-7000	Executive Administration Miscellaneous	2,250		2,250		0
	<b>232 FUNCTION TOTAL:</b>		162,048		188,769	26,721
<b>233</b>	<b>GSRP Grant</b>					
111-233-1000	GSRP Grant Salaries	4,050		4,080		30
111-233-2000	GSRP Grant Fringe Benefits	1,816		1,890		74
	<b>233 FUNCTION TOTAL:</b>		5,866		5,970	104
<b>241</b>	<b>School Administration</b>					
111-241-1000	School Administration Salaries	203,308		237,663		34,355
111-241-2000	School Administration Fringe Benefits	135,434		155,176		19,742
111-241-3000 & 4000	School Administration Purchased Services	52,491		53,441		950
111-241-5000	School Administration Supplies	4,700		4,700		0
111-241-6000	School Administration Equipment	4,500		4,500		0
111-241-7000	School Administration Miscellaneous	3,400		3,400		0
	<b>241 FUNCTION TOTAL:</b>		403,833		458,880	55,047
<b>252</b>	<b>Fiscal Services</b>					
111-252-1000	Fiscal Services Salaries	42,456		40,976		(1,480)
111-252-2000	Fiscal Services Fringe Benefits	27,186		26,628		(558)
111-252-3000 & 4000	Fiscal Services Purchased Services	115,052		116,974		1,922
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
	<b>252 FUNCTION TOTAL:</b>		192,694		192,578	(116)

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<b>259</b>	<b>Other Business Services</b>					
111-259-3000	Other Business Services Purchased Services	12,728		12,728		0
111-259-7000	Other Business Services Miscellaneous	11,500		11,500		0
	<b>259 FUNCTION TOTAL:</b>		24,228		24,228	0
<b>261</b>	<b>Operation and Maintenance</b>					
111-261-1000	Operation and Maintenance Salaries	203,247		163,372		(39,875)
111-261-2000	Operation and Maintenance Fringe Benefits	142,046		126,389		(15,657)
111-261-3000 & 4000	Operation and Maintenance Purchased Services	359,854		363,854		4,000
111-261-5000	Operation and Maintenance Supplies	327,700		345,700		18,000
111-261-6000	Operation and Maintenance Equipment	30,000		30,000		0
111-261-7000	Operation and Maintenance Miscellaneous	800		800		0
	<b>261 FUNCTION TOTAL:</b>		1,063,647		1,030,115	(33,532)
<b>266</b>	<b>Security Services</b>					
111-266-6000	Security Equipment	25,000		0		(25,000)
	<b>266 FUNCTION TOTAL:</b>		25,000		0	(25,000)
<b>271</b>	<b>Pupil Transportation</b>					
111-271-1000	Pupil Transportation Salaries	170,192		163,848		(6,344)
111-271-2000	Pupil Transportation Fringe Benefits	103,669		105,595		1,926
111-271-3000 & 4000	Pupil Transportation Purchased Services	33,609		37,609		4,000
111-271-5000	Pupil Transportation Supplies	89,623		88,123		(1,500)
111-271-6000	Pupil Transportation Equipment	113,904		5,000		(108,904)
111-271-7000	Pupil Transportation Miscellaneous	1,500		1,500		0
	<b>271 FUNCTION TOTAL:</b>		512,497		401,675	(110,822)
<b>283</b>	<b>Staff/Personnel Services</b>					
111-283-3000	Title I Director Purchased Services	0		0		0
111-283-7000	Staff Service Miscellaneous	500		500		0
	<b>283 FUNCTION TOTAL:</b>		500		500	0
<b>284</b>	<b>Non-Instructional Technology Services</b>					
111-284-3000	Management Information Purchased Services	12,000		12,000		0
111-284-5000	Technology Supplies	2,000		5,000		3,000
	<b>284 FUNCTION TOTAL:</b>		14,000		17,000	3,000
<b>291</b>	<b>Pupil Activities</b>					
111-291-1000	Pupil Activities Salaries	14,263		18,161		3,898
111-291-2000	Pupil Activities Fringe Benefits	6,395		8,416		2,021
111-291-3000	Pupil Activities Purchased Services	3,711		3,711		0
111-291-5000	Pupil Activities Supplies	250		250		0
111-291-7000	Pupil Activities Miscellaneous	450		450		0
	<b>291 FUNCTION TOTAL:</b>		25,069		30,988	5,919
<b>299</b>	<b>Support Fringe</b>					
111-299-2000	Support Staff Fringe Benefits	0		0		0
	<b>299 FUNCTION TOTAL:</b>		0		0	0
	<b>TOTAL OF ALL SUPPORT ACCOUNTS:</b>		<b>3,183,837</b>		<b>3,112,746</b>	<b>(71,091)</b>

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<b>300</b>	<b>COMMUNITY SERVICE</b>					
<b>311</b>	<b>Community Services Direction</b>					
111-311-1000	Community Services Direction Salaries	25,537		42,816		17,279
111-311-2000	Community Services Direction Fringe Benefits	12,700		21,091		8,391
111-311-3000 & 4000	Community Services Direction Purchased Services	2,600		2,350		(250)
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
	<b>311 FUNCTION TOTAL:</b>		<b>47,687</b>		<b>73,107</b>	<b>25,420</b>
<b>331</b>	<b>Community Activities</b>					
111-331-1000	Community Activities Salaries	700		700		0
111-331-2000	Community Activities Fringe Benefits	314		325		11
111-331-5000	Community Activities Supplies	785		784		(1)
	<b>331 FUNCTION TOTAL:</b>		<b>1,799</b>		<b>1,809</b>	<b>10</b>
<b>351</b>	<b>Daycare</b>					
111-351-3000	Daycare Purchased Services	36,064		36,064		0
111-351-5000	Daycare Supplies	250		250		0
111-351-7000	Daycare Miscellaneous	100		100		0
	<b>351 FUNCTION TOTAL:</b>		<b>36,414</b>		<b>36,414</b>	<b>0</b>
<b>371</b>	<b>Non-Public School Pupils</b>					
111-371-1000	Non-Public School Pupils Salaries	15,193		15,193		0
111-371-2000	Non-Public School Pupils Fringe Benefits	1,390		2,518		1,128
111-371-3000	Non-Public School Pupils Purchased Services	16,324		16,324		0
111-371-5000	Non-Public School Pupils Supplies	796		796		0
	<b>371 FUNCTION TOTAL:</b>		<b>33,703</b>		<b>34,831</b>	<b>1,128</b>
	<b>TOTAL OF ALL COMMUNITY SERVICE:</b>		<b>119,603</b>		<b>146,161</b>	<b>26,558</b>
<b>490</b>	<b>Prior Period Adjustments</b>					
111-492-8910	Adjustment to Prior Period	45,000		90,000		45,000
	<b>490 FUNCTION TOTAL:</b>		<b>45,000</b>		<b>90,000</b>	<b>45,000</b>
	<b>TOTAL OF ALL ADJUSTMENTS:</b>		<b>45,000</b>		<b>90,000</b>	<b>45,000</b>
<b>511</b>	<b>Debt Service</b>					
111-511-7000	School Bus Loan	27,326		28,138		812
	<b>490 FUNCTION TOTAL:</b>		<b>27,326</b>		<b>28,138</b>	<b>812</b>
	<b>TOTAL OF ALL DEBT SERVICE:</b>		<b>27,326</b>		<b>28,138</b>	<b>812</b>
	<b>TOTAL GENERAL FUND EXPENSES</b>		<b>8,519,953</b>		<b>8,595,854</b>	<b>75,901</b>

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<b>211--ATHLETIC FUND EXPENDITURE ACCOUNTS</b>						
<b>271</b>	<b>Transportation</b>					
211-271-1000	Athletic Transportation Salaries	9,000		12,000		3,000
211-271-2000	Athletic Transportation Fringe Benefits	4,335		5,960		1,625
211-271-5000	Athletic Transportation Supplies	3,000		3,000		0
	<b>271 FUNTION TOTAL:</b>		16,335		20,960	4,625
<b>293</b>	<b>Athletics</b>					
211-293-1000	Athletic Salaries	79,507		77,945		(1,562)
211-293-2000	Athletic Fringe Benefits	37,097		37,512		415
211-293-3000 & 4000	Athletic Purchased Services	48,574		45,862		(2,712)
211-293-5000	Athletic Supplies	7,500		7,500		0
211-293-6000	Athletic Equipment	2,000		2,000		0
211-293-7000	Athletic Miscellaneous	5,750		5,750		0
	<b>293 FUNCTION TOTAL:</b>		180,428		176,569	(3,859)
	<b>TOTAL ATHLETIC FUND EXPENSES</b>		<b>196,763</b>		<b>197,529</b>	<b>766</b>
<b>231--COMMUNITY SERVICE FUND EXPENDITURE ACCOUNTS</b>						
<b>341</b>	<b>Public Library</b>					
231-341-1000	Public Library Salaries	64,241		61,359		(2,882)
231-341-2000	Public Library Fringe Benefits	39,106		38,639		(467)
231-341-3000 & 4000	Public Library Purchased Services	7,000		7,500		500
231-341-5000	Public Library Supplies	14,000		14,000		0
231-341-6000	Public Library Equipment	10,000		10,000		0
231-341-7000	Public Library Miscellaneous	9,300		9,300		0
	<b>341 FUNCTION TOTAL:</b>		143,647		140,798	(2,849)
	<b>TOTAL COMM. SERVICE FUND EXPENSES</b>		<b>143,647</b>		<b>140,798</b>	<b>(2,849)</b>
<b>251--SCHOOL LUNCH FUND EXPENDITURE ACCOUNTS</b>						
<b>261</b>	<b>Operation and Maintenance</b>					
251-261-3000	Food Service Purchased Services	617		617		0
251-261-5000	Food Service Supplies	1,100		1,100		0
	<b>261 FUNTION TOTAL:</b>		1,717		1,717	0
<b>297</b>	<b>Food Service</b>					
251-297-1000	Food Service Salaries	98,767		101,335		2,568
251-297-2000	Food Service Fringe Benefits	59,915		66,127		6,212
251-297-3000 & 4000	Food Service Purchased Services	18,975		21,919		2,944
251-297-5000	Food Service Supplies	158,300		163,300		5,000
251-297-6000	Food Service Equipment	46,050		5,000		(41,050)
251-297-7000	Food Service Miscellaneous	1,000		1,000		0
	<b>297 FUNCTION TOTAL:</b>		383,007		358,681	(24,326)
	<b>TOTAL SCHOOL LUNCH FUND EXPENSES</b>		<b>384,724</b>		<b>360,398</b>	<b>(24,326)</b>

**MANISTIQUE AREA SCHOOLS  
2018-2019 General Fund Budget**

<u>Acct. #</u>	<u>Description</u>	<u>06/25/18</u>	<u>Total 2017-2018</u>	<u>06/25/18</u>	<u>Total 2018-2019</u>	<u>Difference</u>
	SCHOOL SERVICE FUND EXPENSE TOTALS:		725,134		698,725	(26,409)
	GENERAL & SCHOOL SERVICE EXPENSE TOTALS:		9,245,087		9,294,579	49,492
			(37,583)		(157,771)	(120,188)

			<u>SUMMARY</u>	
			<u>06/25/18 2017-2018</u>	<u>06/25/18 2018-2019</u>
	BEGINNING BALANCE:		722,302	884,719
	EXCESS REVENUE OVER (UNDER) EXPENDITURES:		(37,583)	(157,771)
	PROJECTED YEAR-END BALANCE:		684,719	726,948
				+ 200,000
				926,948