

**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>04/15/19</u>	<u>Total 2018-2019</u>	<u>Difference</u>
110--GENERAL FUND REVENUE ACCOUNTS						
110-100	LOCAL REVENUE		3,198,149		3,197,134	
110-200	INTERMEDIATE REVENUE		2,849		1,500	
110-300	STATE REVENUE		4,803,421		5,007,504	
110-400	FEDERAL REVENUE		525,878		594,193	
110-500	OTHER REVENUE		118,279		39,685	
GENERAL FUND REVENUE TOTALS:			8,648,576		8,840,016	191,440
210--ATHLETIC FUND REVENUE ACCOUNTS						
ATHLETIC FUND REVENUE TOTALS:			53,600		43,100	(10,500)
230--COMMUNITY SERVICE FUND REVENUE ACCOUNTS						
COMMUNITY SERVICE FUND REVENUE TOTALS:			143,647		148,692	5,045
250--FOOD SERVICE FUND REVENUE ACCOUNTS						
FOOD SERVICE FUND REVENUE TOTALS:			361,681		312,271	(49,410)
GENERAL FUND & SCHOOL SERVICE FUND REVENUE TOTALS:			9,207,504		9,344,079	136,575
111--GENERAL FUND EXPENDITURE ACCOUNTS						
100 INSTRUCTIONAL ACCOUNTS						
111 Elementary Instruction						
111-111-1000	Elementary Salaries	880,441		790,552		(89,889)
111-111-2000	Elementary Fringe Benefits	568,476		566,119		(2,357)
111-111-3000 & 4000	Elementary Purchased Services	88,500		104,206		15,706
111-111-5100	Elementary Supplies	14,000		21,000		7,000
111-111-6000	Elementary Equipment	3,000		3,000		0
111-111-7000	Elementary Miscellaneous	200		200		0
111 FUNCTION TOTAL:			1,554,617		1,485,077	(69,540)
112 Middle School						
111-112-1000	Middle School Salaries	441,053		491,003		49,950
111-112-2000	Middle School Fringe Benefits	286,138		330,058		43,920
111-112-3000 & 4000	Middle School Purchased Services	57,544		58,403		859
111-112-5000	Middle School Supplies	11,000		11,050		50
111-112-6000	Middle School Equipment	1,500		1,500		0
111-112-7000	Middle School Miscellaneous	500		500		0
112 FUNCTION TOTAL:			797,735		892,514	94,779

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113	High School					
111-113-1000	High School Salaries	770,831		780,058		9,227
111-113-2000	High School Fringe Benefits	505,003		518,726		13,723
111-113-3000 & 4000	High School Purchased Services	106,177		149,788		43,611
111-113-5000	High School Supplies	28,625		31,225		2,600
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		75,818		538
	113 FUNCTION TOTAL:		1,492,716		1,562,415	69,699
118	Great Start Readiness Program					
111-118-3000 & 4000	GSRP Purchased Services	135,795		115,695		(20,100)
111-118-5000	GSRP Supplies	29,598		5,254		(24,344)
111-118-6000	GSRP Equipment	15,000		0		(15,000)
111-118-7000	GSRP Miscellaneous	0		0		0
	118 FUNCTION TOTAL:		180,393		120,949	(59,444)
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	220,750		221,454		704
111-122-2000	Special Education Fringe Benefits	149,796		181,691		31,895
111-122-3000 & 4000	Special Education Purchased Services	167,658		202,357		34,699
111-122-5000	Special Education Supplies	5,150		4,650		(500)
111-122-6000	Special Education Equipment	3,100		3,000		(100)
111-122-7000	Special Education Miscellaneous	700		2,700		2,000
	122 FUNCTION TOTAL:		547,154		615,852	68,698
125	Compensatory Education					
111-125-1000	Compensatory Education Salaries	254,078		227,472		(26,606)
111-125-2000	Compensatory Education Fringe Benefits	137,757		148,237		10,480
111-125-3000 & 4000	Compensatory Education Purchased Services	115,505		147,226		31,721
111-125-5000	Compensatory Education Supplies	13,434		12,015		(1,419)
111-125-6000	Compensatory Education Equipment	0		0		0
111-125-7000	Compensatory Education Miscellaneous	500		500		0
	125 FUNCTION TOTAL:		521,274		535,450	14,176
127	Career & Technical Education					
111-125-1000	Career & Technical Education Salaries	28,338		30,526		2,188
111-125-2000	Career & Technical Education Fringe Benefits	20,460		21,612		1,152
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:		50,298		53,638	3,340
	TOTAL OF INSTRUCTIONAL ACCOUNTS:		5,144,187		5,265,895	121,708

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200	SUPPORT ACCOUNTS					
212	Guidance					
111-212-1000	Guidance Salaries	67,800		68,280		480
111-212-2000	Guidance Fringe Benefits	32,603		33,800		1,197
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:		106,353		108,030	1,677
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	75,400		56,560		(18,840)
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		57,760	(18,840)
216	Student Assistance Program					
111-216-1000	Student Assistance Program Salaries	0		71,192		
111-216-2000	Student Assistance Program Fringe Benefits	0		40,361		
111-216-3000	Student Assistance Program Purchased Services	167,185		103,482		(63,703)
	216 FUNCTION TOTAL:		167,185		215,035	47,850
219	Pupil Support Services					
111-219-1000	Pupil Support Services Salaries	4,800		5,621		821
111-219-2000	Pupil Support Services Fringe Benefits	2,171		2,637		466
111-219-3000	Pupil Support Services Purchased Services	200		200		0
	219 FUNCTION TOTAL:		7,171		8,458	1,287
221	Improvement of Instruction					
111-221-1000	Improvement of Instruction Salaries	9,620		33,540		23,920
111-221-2000	Improvement of Instruction Fringe Benefits	4,312		16,576		12,264
111-221-3000	Improvement of Instruction Purchased Services	7,680		6,480		(1,200)
	221 FUNCTION TOTAL:		21,612		56,596	34,984
222	Educational Media Services					
111-222-1000	Educational Media Services Salaries	45,966		39,503		(6,463)
111-222-2000	Educational Media Services Fringe Benefits	28,235		28,094		(141)
111-222-3000 & 4000	Educational Media Services Purchased Services	52,550		67,921		15,371
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
	222 FUNCTION TOTAL:		141,201		150,468	9,267

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225	Instruction Related Technology					
111-225-1000	Technology Salaries	31,532		32,695		1,163
111-225-2000	Technology Fringe Benefits	21,719		22,755		1,036
111-225-3000 & 4000	Technology Purchased Services	42,000		42,000		0
111-225-5000	Technology Supplies	23,221		36,450		13,229
111-225-6000	Technology Equipment	33,000		40,000		7,000
111-225-7000	Technology Miscellaneous	20,000		20,000		0
	225 FUNCTION TOTAL:		171,472		193,900	22,428
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		3,000		(2,500)
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		3,000	(2,500)
231	Board of Education					
111-231-3000 & 4000	Board of Education Purchased Services	33,075		38,075		5,000
111-231-5000	Board of Education Supplies	500		500		0
111-231-7000	Board of Education Miscellaneous	5,500		5,500		0
	231 FUNCTION TOTAL:		39,075		44,075	5,000
232	Executive Administration					
111-232-1000	Executive Administration Salaries	90,610		108,583		17,973
111-232-2000	Executive Administration Fringe Benefits	60,588		69,566		8,978
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
	232 FUNCTION TOTAL:		162,048		190,999	28,951
233	GSRP Grant					
111-233-1000	GSRP Grant Salaries	4,050		4,080		30
111-233-2000	GSRP Grant Fringe Benefits	1,816		1,888		72
	233 FUNCTION TOTAL:		5,866		5,968	102
241	School Administration					
111-241-1000	School Administration Salaries	203,308		269,948		66,640
111-241-2000	School Administration Fringe Benefits	135,434		156,938		21,504
111-241-3000 & 4000	School Administration Purchased Services	52,491		56,681		4,190
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		1,800		(1,600)
	241 FUNCTION TOTAL:		403,833		494,567	90,734
252	Fiscal Services					
111-252-1000	Fiscal Services Salaries	42,456		27,527		(14,929)
111-252-2000	Fiscal Services Fringe Benefits	27,186		24,343		(2,843)
111-252-3000 & 4000	Fiscal Services Purchased Services	115,052		140,328		25,276
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:		192,694		200,198	7,504

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259	Other Business Services					
111-259-3000	Other Business Services Purchased Services	12,728		12,408		(320)
111-259-7000	Other Business Services Miscellaneous	11,500		10,500		(1,000)
	259 FUNCTION TOTAL:		24,228		22,908	(1,320)
261	Operation and Maintenance					
111-261-1000	Operation and Maintenance Salaries	203,247		164,464		(38,783)
111-261-2000	Operation and Maintenance Fringe Benefits	142,046		128,913		(13,133)
111-261-3000 & 4000	Operation and Maintenance Purchased Services	359,854		369,337		9,483
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		1,000		200
	261 FUNCTION TOTAL:		1,063,647		1,039,414	(24,233)
266	Security Services					
111-266-6000	Security Equipment	25,000		30,000		5,000
	266 FUNCTION TOTAL:		25,000		30,000	5,000
271	Pupil Transportation					
111-271-1000	Pupil Transportation Salaries	170,192		180,609		10,417
111-271-2000	Pupil Transportation Fringe Benefits	103,669		121,151		17,482
111-271-3000 & 4000	Pupil Transportation Purchased Services	33,609		48,311		14,702
111-271-5000	Pupil Transportation Supplies	89,623		112,330		22,707
111-271-6000	Pupil Transportation Equipment	113,904		30,000		(83,904)
111-271-7000	Pupil Transportation Miscellaneous	1,500		1,500		0
	271 FUNCTION TOTAL:		512,497		493,901	(18,596)
283	Staff/Personnel Services					
111-283-3000	Title I Director Purchased Services	0		0		0
111-283-7000	Staff Service Miscellaneous	500		0		(500)
	283 FUNCTION TOTAL:		500		0	(500)
284	Non-Instructional Technology Services					
111-284-3000	Management Information Purchased Services	12,000		18,000		6,000
111-284-5000	Technology Supplies	2,000		32,000		30,000
	284 FUNCTION TOTAL:		14,000		50,000	36,000
291	Pupil Activities					
111-291-1000	Pupil Activities Salaries	14,263		15,618		1,355
111-291-2000	Pupil Activities Fringe Benefits	6,395		7,231		836
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
	291 FUNCTION TOTAL:		25,069		27,260	2,191
299	Support Fringe					
111-299-2000	Support Staff Fringe Benefits	0		0		0
	299 FUNCTION TOTAL:		0		0	0
	TOTAL OF ALL SUPPORT ACCOUNTS:		3,183,837		3,410,823	226,986

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300	COMMUNITY SERVICE					
311	Community Services Direction					
111-311-1000	Community Services Direction Salaries	25,537		42,855		17,318
111-311-2000	Community Services Direction Fringe Benefits	12,700		21,978		9,278
111-311-3000 & 4000	Community Services Direction Purchased Services	2,600		2,200		(400)
111-311-5000	Community Services Direction Supplies	5,500		3,000		(2,500)
111-311-6000	Community Services Direction Equipment	500		500		0
111-311-7000	Community Services Direction Miscellaneous	850		1,100		250
	311 FUNCTION TOTAL:		47,687		71,633	23,946
331	Community Activities					
111-331-1000	Community Activities Salaries	700		600		(100)
111-331-2000	Community Activities Fringe Benefits	314		278		(36)
111-331-5000	Community Activities Supplies	785		936		151
	331 FUNCTION TOTAL:		1,799		1,814	15
351	Daycare					
111-351-3000	Daycare Purchased Services	36,064		41,790		5,726
111-351-5000	Daycare Supplies	250		250		0
111-351-7000	Daycare Miscellaneous	100		100		0
	351 FUNCTION TOTAL:		36,414		42,140	5,726
371	Non-Public School Pupils					
111-371-1000	Non-Public School Pupils Salaries	15,193		15,464		271
111-371-2000	Non-Public School Pupils Fringe Benefits	1,390		1,476		86
111-371-3000	Non-Public School Pupils Purchased Services	16,324		27,664		11,340
111-371-5000	Non-Public School Pupils Supplies	796		1,636		840
	371 FUNCTION TOTAL:		33,703		46,240	12,537
	TOTAL OF ALL COMMUNITY SERVICE:		119,603		161,827	42,224
490	Prior Period Adjustments					
111-492-8910	Adjustment to Prior Period	45,000		70,000		25,000
	490 FUNCTION TOTAL:		45,000		70,000	25,000
	TOTAL OF ALL ADJUSTMENTS:		45,000		70,000	25,000
511	Debt Service					
111-511-7000	School Bus Loan	27,326		28,148		822
	490 FUNCTION TOTAL:		27,326		28,148	822
	TOTAL OF ALL DEBT SERVICE:		27,326		28,148	822
	TOTAL GENERAL FUND EXPENSES		8,519,953		8,936,693	416,740

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211--ATHLETIC FUND EXPENDITURE ACCOUNTS						
271	Transportation					
211-271-1000	Athletic Transportation Salaries	9,000		12,000		3,000
211-271-2000	Athletic Transportation Fringe Benefits	4,335		5,944		1,609
211-271-5000	Athletic Transportation Supplies	3,000		3,000		0
	271 FUNTION TOTAL:		16,335		20,944	4,609
293	Athletics					
211-293-1000	Athletic Salaries	79,507		73,510		(5,997)
211-293-2000	Athletic Fringe Benefits	37,097		35,446		(1,651)
211-293-3000 & 4000	Athletic Purchased Services	48,574		50,766		2,192
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
	293 FUNCTION TOTAL:		180,428		174,972	(5,456)
	TOTAL ATHLETIC FUND EXPENSES		196,763		195,916	(847)
231--COMMUNITY SERVICE FUND EXPENDITURE ACCOUNTS						
341	Public Library					
231-341-1000	Public Library Salaries	64,241		61,795		(2,446)
231-341-2000	Public Library Fringe Benefits	39,106		38,897		(209)
231-341-3000 & 4000	Public Library Purchased Services	7,000		8,500		1,500
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		15,500		6,200
	341 FUNCTION TOTAL:		143,647		148,692	5,045
	TOTAL COMM. SERVICE FUND EXPENSES		143,647		148,692	5,045
251--SCHOOL LUNCH FUND EXPENDITURE ACCOUNTS						
261	Operation and Maintenance					
251-261-3000	Food Service Purchased Services	617		657		40
251-261-5000	Food Service Supplies	1,100		1,100		0
	261 FUNTION TOTAL:		1,717		1,757	40
297	Food Service					
251-297-1000	Food Service Salaries	98,767		82,326		(16,441)
251-297-2000	Food Service Fringe Benefits	59,915		56,912		(3,003)
251-297-3000 & 4000	Food Service Purchased Services	18,975		37,479		18,504
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
	297 FUNCTION TOTAL:		383,007		346,017	(36,990)
	TOTAL SCHOOL LUNCH FUND EXPENSES		384,724		347,774	(36,950)

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	SCHOOL SERVICE FUND EXPENSE TOTALS:		725,134		692,382	(32,752)
	GENERAL & SCHOOL SERVICE EXPENSE TOTALS:		9,245,087		9,629,075	383,988
			(37,583)		(284,996)	(247,413)

		<u>SUMMARY</u>	
		<u>06/25/18</u>	<u>04/15/19</u>
		<u>2017-2018</u>	<u>2018-2019</u>
	BEGINNING BALANCE:	722,302	1,031,518
	EXCESS REVENUE OVER (UNDER) EXPENDITURES:	(37,583)	(284,996)
	PROJECTED YEAR-END BALANCE:	684,719	746,522
			+ <u>200,000</u>
			946,522