

**MANISTIQUE AREA SCHOOLS
2019-2020 General Fund Budget**

<u>Acct. #</u>	<u>Description</u>	<u>06/24/19</u>	<u>Total 2018-2019</u>	<u>06/24/19</u>	<u>Total 2019-2020</u>	<u>Difference</u>
110--GENERAL FUND REVENUE ACCOUNTS						
110-100	LOCAL REVENUE		3,183,184		3,181,684	
110-200	INTERMEDIATE REVENUE		0		0	
110-300	STATE REVENUE		4,999,593		4,976,681	
110-400	FEDERAL REVENUE		631,682		489,229	
110-500	OTHER REVENUE		39,685		36,000	
GENERAL FUND REVENUE TOTALS:			8,854,144		8,683,594	(170,550)
210--ATHLETIC FUND REVENUE ACCOUNTS						
ATHLETIC FUND REVENUE TOTALS:			49,100		50,100	1,000
230--COMMUNITY SERVICE FUND REVENUE ACCOUNTS						
COMMUNITY SERVICE FUND REVENUE TOTALS:			136,512		149,072	12,560
250--FOOD SERVICE FUND REVENUE ACCOUNTS						
FOOD SERVICE FUND REVENUE TOTALS:			319,102		330,771	11,669
GENERAL FUND & SCHOOL SERVICE FUND REVENUE TOTALS:			9,358,858		9,213,537	(145,321)
111--GENERAL FUND EXPENDITURE ACCOUNTS						
100	INSTRUCTIONAL ACCOUNTS					
111	Elementary Instruction					
111-111-1000	Elementary Salaries	793,954		807,086		13,132
111-111-2000	Elementary Fringe Benefits	573,283		624,224		50,941
111-111-3000 & 4000	Elementary Purchased Services	111,579		106,537		(5,042)
111-111-5100	Elementary Supplies	21,000		21,000		0
111-111-6000	Elementary Equipment	3,000		3,000		0
111-111-7000	Elementary Miscellaneous	200		200		0
111 FUNCTION TOTAL:			1,503,016		1,562,047	59,031
112	Middle School					
111-112-1000	Middle School Salaries	491,003		487,256		(3,747)
111-112-2000	Middle School Fringe Benefits	322,489		343,820		21,331
111-112-3000 & 4000	Middle School Purchased Services	58,403		58,403		0
111-112-5000	Middle School Supplies	11,050		11,050		0
111-112-6000	Middle School Equipment	1,500		1,500		0
111-112-7000	Middle School Miscellaneous	500		500		0
112 FUNCTION TOTAL:			884,945		902,529	17,584

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113	High School					
111-113-1000	High School Salaries	783,058		760,910		(22,148)
111-113-2000	High School Fringe Benefits	503,334		539,329		35,995
111-113-3000 & 4000	High School Purchased Services	158,085		149,788		(8,297)
111-113-5000	High School Supplies	28,358		30,625		2,267
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	75,818		75,818		0
	113 FUNCTION TOTAL:		1,555,453		1,563,270	7,817
118	Great Start Readiness Program					
111-118-3000 & 4000	GSRP Purchased Services	100,695		115,695		15,000
111-118-5000	GSRP Supplies	5,254		5,254		0
111-118-6000	GSRP Equipment	15,000		0		(15,000)
111-118-7000	GSRP Miscellaneous	0		0		0
	118 FUNCTION TOTAL:		120,949		120,949	0
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	220,454		206,785		(13,669)
111-122-2000	Special Education Fringe Benefits	166,740		159,548		(7,192)
111-122-3000 & 4000	Special Education Purchased Services	149,340		203,257		53,917
111-122-5000	Special Education Supplies	4,650		4,650		0
111-122-6000	Special Education Equipment	3,000		3,000		0
111-122-7000	Special Education Miscellaneous	3,200		3,200		0
	122 FUNCTION TOTAL:		547,384		580,440	33,056
125	Compensatory Education					
111-125-1000	Compensatory Education Salaries	233,779		211,114		(22,665)
111-125-2000	Compensatory Education Fringe Benefits	150,539		137,298		(13,241)
111-125-3000 & 4000	Compensatory Education Purchased Services	160,373		120,390		(39,983)
111-125-5000	Compensatory Education Supplies	17,674		13,441		(4,233)
111-125-6000	Compensatory Education Equipment	0		0		0
111-125-7000	Compensatory Education Miscellaneous	500		500		0
	125 FUNCTION TOTAL:		562,865		482,743	(80,122)
127	Career & Technical Education					
111-125-1000	Career & Technical Education Salaries	30,526		29,430		(1,096)
111-125-2000	Career & Technical Education Fringe Benefits	21,612		21,330		(282)
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:		53,638		52,260	(1,378)
	TOTAL OF INSTRUCTIONAL ACCOUNTS:		5,228,250		5,264,238	35,988

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200	SUPPORT ACCOUNTS					
212	Guidance					
111-212-1000	Guidance Salaries	68,280		69,569		1,289
111-212-2000	Guidance Fringe Benefits	33,800		34,302		502
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:		108,030		109,821	1,791
213	Health					
111-213-3000	Health Purchased Services	8,538		800		(7,738)
111-213-5000	Health Supplies	500		500		0
	213 FUNCTION TOTAL:		9,038		1,300	(7,738)
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	43,400		56,560		13,160
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:		44,600		57,760	13,160
216	Student Assistance Program					
111-216-1000	Student Assistance Program Salaries	71,192		72,395		
111-216-2000	Student Assistance Program Fringe Benefits	40,361		41,458		
111-216-3000	Student Assistance Program Purchased Services	89,989		88,858		(1,131)
	216 FUNCTION TOTAL:		201,542		202,711	1,169
219	Pupil Support Services					
111-219-1000	Pupil Support Services Salaries	2,200		0		(2,200)
111-219-2000	Pupil Support Services Fringe Benefits	1,033		0		(1,033)
111-219-3000	Pupil Support Services Purchased Services	200		0		(200)
	219 FUNCTION TOTAL:		3,433		0	(3,433)
221	Improvement of Instruction					
111-221-1000	Improvement of Instruction Salaries	33,540		11,180		(22,360)
111-221-2000	Improvement of Instruction Fringe Benefits	16,576		6,225		(10,351)
111-221-3000	Improvement of Instruction Purchased Services	6,480		4,873		(1,607)
	221 FUNCTION TOTAL:		56,596		22,278	(34,318)
222	Educational Media Services					
111-222-1000	Educational Media Services Salaries	36,003		39,557		3,554
111-222-2000	Educational Media Services Fringe Benefits	23,766		25,148		1,382
111-222-3000 & 4000	Educational Media Services Purchased Services	61,554		67,921		6,367
111-222-5000	Educational Media Services Supplies	7,900		9,950		2,050
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:		134,223		147,576	13,353

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225	Instruction Related Technology					
111-225-1000	Technology Salaries	32,695		33,344		649
111-225-2000	Technology Fringe Benefits	22,755		23,003		248
111-225-3000 & 4000	Technology Purchased Services	46,000		46,000		0
111-225-5000	Technology Supplies	36,450		32,506		(3,944)
111-225-6000	Technology Equipment	40,000		35,000		(5,000)
111-225-7000	Technology Miscellaneous	20,000		20,000		0
	225 FUNCTION TOTAL:		197,900		189,853	(8,047)
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	3,000		3,000		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:		3,000		3,000	0
231	Board of Education					
111-231-3000 & 4000	Board of Education Purchased Services	36,075		36,075		0
111-231-5000	Board of Education Supplies	1,000		1,000		0
111-231-7000	Board of Education Miscellaneous	5,500		5,500		0
	231 FUNCTION TOTAL:		42,575		42,575	0
232	Executive Administration					
111-232-1000	Executive Administration Salaries	108,583		117,774		9,191
111-232-2000	Executive Administration Fringe Benefits	70,744		72,820		2,076
111-232-3000 & 4000	Executive Administration Purchased Services	4,100		4,100		0
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	8,250		2,250		(6,000)
	232 FUNCTION TOTAL:		196,177		201,444	5,267
233	GSRP Grant					
111-233-1000	GSRP Grant Salaries	4,080		4,162		82
111-233-2000	GSRP Grant Fringe Benefits	1,888		1,926		38
	233 FUNCTION TOTAL:		5,968		6,088	120
241	School Administration					
111-241-1000	School Administration Salaries	268,448		262,260		(6,188)
111-241-2000	School Administration Fringe Benefits	155,696		151,818		(3,878)
111-241-3000 & 4000	School Administration Purchased Services	60,181		60,181		0
111-241-5000	School Administration Supplies	6,700		4,700		(2,000)
111-241-6000	School Administration Equipment	4,500		4,500		0
111-241-7000	School Administration Miscellaneous	1,800		1,800		0
	241 FUNCTION TOTAL:		497,325		485,259	(12,066)
252	Fiscal Services					
111-252-1000	Fiscal Services Salaries	27,527		42,840		15,313
111-252-2000	Fiscal Services Fringe Benefits	19,218		40,841		21,623
111-252-3000 & 4000	Fiscal Services Purchased Services	140,250		129,075		(11,175)
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:		194,995		220,756	25,761

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259	Other Business Services					
111-259-3000	Other Business Services Purchased Services	12,408		12,663		255
111-259-7000	Other Business Services Miscellaneous	11,200		11,500		300
	259 FUNCTION TOTAL:		23,608		24,163	555
261	Operation and Maintenance					
111-261-1000	Operation and Maintenance Salaries	164,464		166,422		1,958
111-261-2000	Operation and Maintenance Fringe Benefits	128,913		129,871		958
111-261-3000 & 4000	Operation and Maintenance Purchased Services	386,911		375,425		(11,486)
111-261-5000	Operation and Maintenance Supplies	331,100		346,100		15,000
111-261-6000	Operation and Maintenance Equipment	30,000		30,000		0
111-261-7000	Operation and Maintenance Miscellaneous	1,700		1,700		0
	261 FUNCTION TOTAL:		1,043,088		1,049,518	6,430
266	Security Services					
111-266-6000	Security Equipment	30,000		0		(30,000)
	266 FUNCTION TOTAL:		30,000		0	(30,000)
271	Pupil Transportation					
111-271-1000	Pupil Transportation Salaries	176,094		168,463		(7,631)
111-271-2000	Pupil Transportation Fringe Benefits	119,072		136,612		17,540
111-271-3000 & 4000	Pupil Transportation Purchased Services	50,682		51,845		1,163
111-271-5000	Pupil Transportation Supplies	111,330		100,330		(11,000)
111-271-6000	Pupil Transportation Equipment	30,000		5,000		(25,000)
111-271-7000	Pupil Transportation Miscellaneous	1,250		1,500		250
	271 FUNCTION TOTAL:		488,428		463,750	(24,678)
283	Staff/Personnel Services					
111-283-3000	Title I Director Purchased Services	0		0		0
111-283-7000	Staff Service Miscellaneous	0		500		500
	283 FUNCTION TOTAL:		0		500	500
284	Non-Instructional Technology Services					
111-284-3000	Management Information Purchased Services	12,000		12,000		0
111-284-5000	Technology Supplies	25,000		25,000		0
	284 FUNCTION TOTAL:		37,000		37,000	0
291	Pupil Activities					
111-291-1000	Pupil Activities Salaries	15,618		16,910		1,292
111-291-2000	Pupil Activities Fringe Benefits	7,231		7,829		598
111-291-3000	Pupil Activities Purchased Services	2,230		2,230		0
111-291-5000	Pupil Activities Supplies	250		250		0
111-291-7000	Pupil Activities Miscellaneous	450		450		0
	291 FUNCTION TOTAL:		25,779		27,669	1,890
299	Support Fringe					
111-299-2000	Support Staff Fringe Benefits	0		0		0
	299 FUNCTION TOTAL:		0		0	0
	TOTAL OF ALL SUPPORT ACCOUNTS:		3,343,305		3,293,021	(50,284)

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300	COMMUNITY SERVICE					
311	Community Services Direction					
111-311-1000	Community Services Direction Salaries	44,355		42,996		(1,359)
111-311-2000	Community Services Direction Fringe Benefits	22,672		21,722		(950)
111-311-3000 & 4000	Community Services Direction Purchased Services	3,200		5,200		2,000
111-311-5000	Community Services Direction Supplies	3,000		3,000		0
111-311-6000	Community Services Direction Equipment	500		500		0
111-311-7000	Community Services Direction Miscellaneous	1,100		1,100		0
	311 FUNCTION TOTAL:		74,827		74,518	(309)
331	Community Activities					
111-331-1000	Community Activities Salaries	600		600		0
111-331-2000	Community Activities Fringe Benefits	278		278		0
111-331-5000	Community Activities Supplies	936		0		(936)
	331 FUNCTION TOTAL:		1,814		878	(936)
351	Daycare					
111-351-3000	Daycare Purchased Services	41,790		41,790		0
111-351-5000	Daycare Supplies	250		250		0
111-351-7000	Daycare Miscellaneous	100		100		0
	351 FUNCTION TOTAL:		42,140		42,140	0
371	Non-Public School Pupils					
111-371-1000	Non-Public School Pupils Salaries	15,464		15,464		0
111-371-2000	Non-Public School Pupils Fringe Benefits	1,476		1,476		0
111-371-3000	Non-Public School Pupils Purchased Services	27,664		22,023		(5,641)
111-371-5000	Non-Public School Pupils Supplies	1,636		500		(1,136)
	371 FUNCTION TOTAL:		46,240		39,463	(6,777)
	TOTAL OF ALL COMMUNITY SERVICE:		165,021		156,999	(8,022)
490	Prior Period Adjustments					
111-492-8910	Adjustment to Prior Period	70,000		70,000		0
	490 FUNCTION TOTAL:		70,000		70,000	0
	TOTAL OF ALL ADJUSTMENTS:		70,000		70,000	0
511	Debt Service					
111-511-7000	School Bus Loan	28,148		45,788		17,640
	490 FUNCTION TOTAL:		28,148		45,788	17,640
	TOTAL OF ALL DEBT SERVICE:		28,148		45,788	17,640
	TOTAL GENERAL FUND EXPENSES		8,834,724		8,830,046	(4,678)

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211--ATHLETIC FUND EXPENDITURE ACCOUNTS						
271	Transportation					
211-271-1000	Athletic Transportation Salaries	12,000		12,000		0
211-271-2000	Athletic Transportation Fringe Benefits	5,944		5,944		0
211-271-5000	Athletic Transportation Supplies	3,000		3,000		0
	271 FUNTION TOTAL:		20,944		20,944	0
293	Athletics					
211-293-1000	Athletic Salaries	73,510		68,025		(5,485)
211-293-2000	Athletic Fringe Benefits	35,446		32,832		(2,614)
211-293-3000 & 4000	Athletic Purchased Services	51,689		58,970		7,281
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:		175,895		175,077	(818)
	TOTAL ATHLETIC FUND EXPENSES		196,839		196,021	(818)
231--COMMUNITY SERVICE FUND EXPENDITURE ACCOUNTS						
341	Public Library					
231-341-1000	Public Library Salaries	52,195		53,178		983
231-341-2000	Public Library Fringe Benefits	33,567		33,633		66
231-341-3000 & 4000	Public Library Purchased Services	10,000		10,000		0
231-341-5000	Public Library Supplies	15,000		15,000		0
231-341-6000	Public Library Equipment	10,000		10,000		0
231-341-7000	Public Library Miscellaneous	15,750		15,750		0
	341 FUNCTION TOTAL:		136,512		137,561	1,049
	TOTAL COMM. SERVICE FUND EXPENSES		136,512		137,561	1,049
251--SCHOOL LUNCH FUND EXPENDITURE ACCOUNTS						
261	Operation and Maintenance					
251-261-3000	Food Service Purchased Services	657		696		39
251-261-5000	Food Service Supplies	1,100		1,100		0
	261 FUNTION TOTAL:		1,757		1,796	39
297	Food Service					
251-297-1000	Food Service Salaries	77,654		80,710		3,056
251-297-2000	Food Service Fringe Benefits	54,158		55,262		1,104
251-297-3000 & 4000	Food Service Purchased Services	38,175		36,175		(2,000)
251-297-5000	Food Service Supplies	155,300		154,300		(1,000)
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:		331,287		332,447	1,160
	TOTAL SCHOOL LUNCH FUND EXPENSES		333,044		334,243	1,199

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	SCHOOL SERVICE FUND EXPENSE TOTALS:		666,395		667,825	1,430
	GENERAL & SCHOOL SERVICE EXPENSE TOTALS:		9,501,119		9,497,871	(3,248)
			(142,261)		(284,334)	(142,073)

			<u>SUMMARY</u>	
			<u>06/24/19 2018-2019</u>	<u>06/24/19 2019-2020</u>
	BEGINNING BALANCE:		1,031,518	1,089,257
	EXCESS REVENUE OVER (UNDER) EXPENDITURES:		(142,261)	(284,334)
	PROJECTED YEAR-END BALANCE:		889,257	804,923
				+ 200,000
				1,004,923