

Cass City Public School  
General Fund Budget  
2017-2018



	2016-2017 Final Project Budget	2017-2018 Original Budget	Variance
<b>REVENUE</b>			
Local Sources	\$ 1,110,110	\$ 1,138,825	\$ 28,715 <sup>1</sup>
Non-Educational Entity	\$ 20,000	\$ 20,000	\$ -
State Sources	\$ 7,887,423	\$ 7,807,500	\$ (79,923) <sup>2</sup>
Federal Sources	\$ 686,842	\$ 636,004	\$ (50,838) <sup>3</sup>
Other Public School in MI	\$ 39,695	\$ 44,560	\$ 4,865
Extra Ordinary Items	\$ 21,700	\$ -	\$ (21,700) <sup>4</sup>
Prior Period Adjustments	\$ -	\$ -	\$ -
Other Financing Sources	\$ 5,500	\$ 4,000	\$ (1,500)
<b>TOTAL OPERATING FUND REVENUES</b>	\$ 9,771,270	\$ 9,650,889	\$ (120,381)
<b>EXPENDITURES</b>			
Function 1111-Elementary	\$ 2,907,100	\$ 2,887,065	\$ (20,035) <sup>5</sup>
Function 1112-Junior High	\$ 570,350	\$ 579,540	\$ 9,190
Function 1113-High School	\$ 1,352,660	\$ 1,357,890	\$ 5,230
Function 1118-Pre Kindergarten	\$ 291,225	\$ 181,475	\$ (109,750) <sup>6</sup>
Function 1119-Summer School	\$ 2,154	\$ 2,154	\$ -
Function 1122-Special Education	\$ 650,255	\$ 658,205	\$ 7,950
Function 1125-Compensatory Education	\$ 584,004	\$ 584,004	\$ -
Function 1212-Guidance Services	\$ 168,971	\$ 174,080	\$ 5,109
Function 1213-Health Services	\$ 98,725	\$ 104,560	\$ 5,835
Function 1214-Psychological Services	\$ 34,375	\$ 34,375	\$ -
Function 1215-Speech Pathology	\$ 41,320	\$ 41,320	\$ -
Function 1216-Social Work Services	\$ 103,835	\$ 105,505	\$ 1,670
Function 1219-Pupil Support	\$ 91,490	\$ 92,890	\$ 1,400
Function 1221-Improvement of Instruction	\$ 13,290	\$ 15,802	\$ 2,512
Function 1222-Education Media Services/Library	\$ 4,080	\$ 4,530	\$ 450
Function 1225-Instruction Related Technology	\$ 69,057	\$ 71,295	\$ 2,238
Function 1226-Supervision of Instructional Staff	\$ 11,115	\$ 11,115	\$ -
Function 1227-Academic Student Assessments	\$ 3,410	\$ 4,450	\$ 1,040
Function 1231-Board of Education	\$ 30,750	\$ 37,625	\$ 6,875
Function 1232-Executive Administration	\$ 257,110	\$ 264,718	\$ 7,608
Function 1233-Grant Writer	\$ -	\$ -	\$ -
Function 1241-Office of the Principal	\$ 603,830	\$ 608,900	\$ 5,070
Function 1249-Graduation Expense	\$ 1,000	\$ 1,000	\$ -
Function 1252-Business Office	\$ 127,860	\$ 131,135	\$ 3,275
Function 1259-Other Business Services	\$ 35,100	\$ 35,100	\$ -
Function 1261-Maintenance	\$ 550,267	\$ 557,300	\$ 7,033
Function 1266-Security Services	\$ 850	\$ 850	\$ -
Function 1271-Transportation	\$ 320,550	\$ 333,050	\$ 12,500 <sup>7</sup>
Function 1283-Staff/Personnel Services	\$ 550	\$ 550	\$ -
Function 1284-Computer Systems Department	\$ 228,189	\$ 228,490	\$ 301
Function 1293-Athletics	\$ 213,060	\$ 213,060	\$ -
Function 1321-Community Recreation	\$ -	\$ -	\$ -
Function 1331-Community Activities	\$ 791	\$ 964	\$ 173
Function 1351-Custody & Care of Children	\$ 167,700	\$ 168,200	\$ 500
Function 1456-Building Improvement Services	\$ 42,000	\$ 5,000	\$ (37,000) <sup>8</sup>
Function 1492-Prior Period Adjustments	\$ -	\$ -	\$ -
Function 1511-Debt Service-Long Term Only	\$ 154,100	\$ 154,100	\$ -
Function 1611-Indirect Cost Recovery	\$ -	\$ -	\$ -
<b>TOTAL OPERATING FUND EXPENDITURES</b>	\$ 9,731,123	\$ 9,650,297	\$ (80,826)
<b>TOTAL REVENUES</b>	\$ 9,771,270	\$ 9,650,889	
<b>TOTAL EXPENDITURES</b>	\$ 9,731,123	\$ 9,650,297	
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	\$ 40,147	\$ 592	
<b>TOTAL FUND BALANCE (BEGINNING OF YEAR)</b>	\$ 1,576,935	\$ 1,577,527	
<b>TOTAL FUND BALANCE (END OF YEAR)</b>	\$ 1,617,082	\$ 1,578,119	
<b>FUND BALANCE AS PERCENT OF EXPENDITURES</b>	16.62%	16.35%	