

MANISTIQUE AREA SCHOOLS
2020-2021 General Fund Budget

<u>Acct. #</u>	<u>Description</u>	<u>06/29/20</u>	<u>Total 2019-2020</u>	<u>12/21/20</u>	<u>Total 2020-2021</u>	<u>Difference</u>
110--GENERAL FUND REVENUE ACCOUNTS						
110-100	LOCAL REVENUE		3,245,790		3,373,583	
110-200	INTERMEDIATE REVENUE		0		0	
110-300	STATE REVENUE		4,569,726		4,774,840	
110-400	FEDERAL REVENUE		540,413		1,070,279	
110-500	OTHER REVENUE		123,308		36,000	
GENERAL FUND REVENUE TOTALS:			8,479,237		9,254,702	775,465
210--ATHLETIC FUND REVENUE ACCOUNTS						
ATHLETIC FUND REVENUE TOTALS:			43,500		32,100	(11,400)
230--COMMUNITY SERVICE FUND REVENUE ACCOUNTS						
COMMUNITY SERVICE FUND REVENUE TOTALS:			146,007		149,799	3,792
250--FOOD SERVICE FUND REVENUE ACCOUNTS						
FOOD SERVICE FUND REVENUE TOTALS:			355,502		417,882	62,380
GENERAL FUND & SCHOOL SERVICE FUND REVENUE TOTALS:			9,024,246		9,854,483	830,237
111--GENERAL FUND EXPENDITURE ACCOUNTS						
100	INSTRUCTIONAL ACCOUNTS					
111	Elementary Instruction					
111-111-1000	Elementary Salaries	795,781		836,568		40,787
111-111-2000	Elementary Fringe Benefits	589,146		593,756		4,610
111-111-3000 & 4000	Elementary Purchased Services	125,766		180,203		54,437
111-111-5100	Elementary Supplies	11,000		96,755		85,755
111-111-6000	Elementary Equipment	3,000		3,000		0
111-111-7000	Elementary Miscellaneous	300		300		0
111 FUNCTION TOTAL:			1,524,993		1,710,582	185,589
112	Middle School					
111-112-1000	Middle School Salaries	476,028		514,501		38,473
111-112-2000	Middle School Fringe Benefits	316,974		362,514		45,540
111-112-3000 & 4000	Middle School Purchased Services	65,957		68,061		2,104
111-112-5000	Middle School Supplies	9,500		11,000		1,500
111-112-6000	Middle School Equipment	1,500		1,500		0
111-112-7000	Middle School Miscellaneous	500		500		0
112 FUNCTION TOTAL:			870,459		958,076	87,617

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113	High School					
111-113-1000	High School Salaries	771,782		707,037		(64,745)
111-113-2000	High School Fringe Benefits	525,217		522,723		(2,494)
111-113-3000 & 4000	High School Purchased Services	118,364		165,062		46,698
111-113-5000	High School Supplies	25,125		29,725		4,600
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	74,907		74,907		0
	113 FUNCTION TOTAL:		1,522,195		1,506,254	(15,941)
118	Great Start Readiness Program					
111-118-3000 & 4000	GSRP Purchased Services	106,309		87,617		(18,692)
111-118-5000	GSRP Supplies	4,385		4,385		0
111-118-6000	GSRP Equipment	0		0		0
111-118-7000	GSRP Miscellaneous	0		0		0
	118 FUNCTION TOTAL:		110,694		92,002	(18,692)
119	Summer School					
111-119-1000	Summer School Salaries	8,000		8,000		0
111-119-2000	Summer School Fringe Benefits	3,825		4,048		223
111-119-3000 & 4000	Summer School Purchased Services	7,000		7,000		0
111-119-5000	Summer School Teaching Supplies	2,000		500		(1,500)
	119 FUNCTION TOTAL:		20,825		19,548	(1,277)
122	Special Education					
111-122-1000	Special Education Salaries	222,119		216,575		(5,544)
111-122-2000	Special Education Fringe Benefits	151,841		168,827		16,986
111-122-3000 & 4000	Special Education Purchased Services	73,200		59,370		(13,830)
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	700		700		0
	122 FUNCTION TOTAL:		455,510		453,122	(2,388)
125	Compensatory Education					
111-125-1000	Compensatory Education Salaries	165,477		195,442		29,965
111-125-2000	Compensatory Education Fringe Benefits	101,038		132,477		31,439
111-125-3000 & 4000	Compensatory Education Purchased Services	180,301		250,748		70,447
111-125-5000	Compensatory Education Supplies	17,283		33,002		15,719
111-125-6000	Compensatory Education Equipment	0		0		0
111-125-7000	Compensatory Education Miscellaneous	500		500		0
	125 FUNCTION TOTAL:		464,599		612,169	147,570
127	Career & Technical Education					
111-125-1000	Career & Technical Education Salaries	0		0		0
111-125-2000	Career & Technical Education Fringe Benefits	0		0		0
111-125-3000 & 4000	Career & Technical Education Purchased Services	0		0		0
111-125-5000	Career & Technical Education Supplies	0		0		0
	127 FUNCTION TOTAL:		0		0	0
	TOTAL OF INSTRUCTIONAL ACCOUNTS:		4,969,275		5,351,753	382,478

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200	SUPPORT ACCOUNTS					
212	Guidance					
111-212-1000	Guidance Salaries	69,669		73,589		3,920
111-212-2000	Guidance Fringe Benefits	35,409		39,346		3,937
111-212-3000 & 4000	Guidance Purchased Services	7,000		7,000		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:		115,028		122,885	7,857
213	Health					
111-213-3000	Health Purchased Services	800		800		0
111-213-5000	Health Supplies	1,500		500		(1,000)
	213 FUNCTION TOTAL:		2,300		1,300	(1,000)
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	63,300		92,400		29,100
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:		64,500		93,600	29,100
216	Student Assistance Program					
111-216-1000	Student Assistance Program Salaries	72,395		73,828		1,433
111-216-2000	Student Assistance Program Fringe Benefits	42,643		45,618		2,975
111-216-3000	Student Assistance Program Purchased Services	71,095		10,644		(60,451)
	216 FUNCTION TOTAL:		186,133		130,090	(56,043)
219	Pupil Support Services					
111-219-1000	Pupil Support Services Salaries	0		0		0
111-219-2000	Pupil Support Services Fringe Benefits	0		0		0
111-219-3000	Pupil Support Services Purchased Services	0		0		0
	219 FUNCTION TOTAL:		0		0	0
221	Improvement of Instruction					
111-221-1000	Improvement of Instruction Salaries	27,300		18,275		(9,025)
111-221-2000	Improvement of Instruction Fringe Benefits	13,269		9,244		(4,025)
111-221-3000	Improvement of Instruction Purchased Services	7,537		4,689		(2,848)
	221 FUNCTION TOTAL:		48,106		32,208	(15,898)
222	Educational Media Services					
111-222-1000	Educational Media Services Salaries	35,159		36,805		1,646
111-222-2000	Educational Media Services Fringe Benefits	27,097		26,994		(103)
111-222-3000 & 4000	Educational Media Services Purchased Services	62,751		53,014		(9,737)
111-222-5000	Educational Media Services Supplies	9,950		9,950		0
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:		139,957		131,763	(8,194)

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225	Instruction Related Technology					
111-225-1000	Technology Salaries	33,344		34,337		993
111-225-2000	Technology Fringe Benefits	21,668		21,992		324
111-225-3000 & 4000	Technology Purchased Services	32,500		42,500		10,000
111-225-5000	Technology Supplies	37,455		137,736		100,281
111-225-6000	Technology Equipment	18,000		35,000		17,000
111-225-7000	Technology Miscellaneous	20,000		20,000		0
	225 FUNCTION TOTAL:		162,967		291,565	128,598
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	6,000		3,000		(3,000)
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:		6,000		3,000	(3,000)
231	Board of Education					
111-231-3000 & 4000	Board of Education Purchased Services	35,575		35,575		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:		42,075		42,075	0
232	Executive Administration					
111-232-1000	Executive Administration Salaries	113,774		116,040		2,266
111-232-2000	Executive Administration Fringe Benefits	74,458		79,293		4,835
111-232-3000 & 4000	Executive Administration Purchased Services	6,600		6,600		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	2,250		2,250		0
	232 FUNCTION TOTAL:		201,582		208,683	7,101
233	GSRP Grant					
111-233-1000	GSRP Grant Salaries	7,050		4,050		(3,000)
111-233-2000	GSRP Grant Fringe Benefits	3,363		2,049		(1,314)
	233 FUNCTION TOTAL:		10,413		6,099	(4,314)
241	School Administration					
111-241-1000	School Administration Salaries	249,696		252,988		3,292
111-241-2000	School Administration Fringe Benefits	160,818		173,138		12,320
111-241-3000 & 4000	School Administration Purchased Services	58,205		58,332		127
111-241-5000	School Administration Supplies	5,700		5,800		100
111-241-6000	School Administration Equipment	4,500		4,500		0
111-241-7000	School Administration Miscellaneous	1,855		1,855		0
	241 FUNCTION TOTAL:		480,774		496,613	15,839
252	Fiscal Services					
111-252-1000	Fiscal Services Salaries	42,840		45,000		2,160
111-252-2000	Fiscal Services Fringe Benefits	41,746		44,683		2,937
111-252-3000 & 4000	Fiscal Services Purchased Services	120,035		123,293		3,258
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		8,000		5,000
	252 FUNCTION TOTAL:		212,621		225,976	13,355

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259	Other Business Services					
111-259-3000	Other Business Services Purchased Services	12,663		13,560		897
111-259-7000	Other Business Services Miscellaneous	22,140		9,102		(13,038)
	259 FUNCTION TOTAL:		34,803		22,662	(12,141)
261	Operation and Maintenance					
111-261-1000	Operation and Maintenance Salaries	181,955		123,439		(58,516)
111-261-2000	Operation and Maintenance Fringe Benefits	134,852		83,204		(51,648)
111-261-3000 & 4000	Operation and Maintenance Purchased Services	382,990		501,359		118,369
111-261-5000	Operation and Maintenance Supplies	313,100		481,732		168,632
111-261-6000	Operation and Maintenance Equipment	26,600		41,600		15,000
111-261-7000	Operation and Maintenance Miscellaneous	2,500		2,500		0
	261 FUNCTION TOTAL:		1,041,997		1,233,834	191,837
266	Security Services					
111-266-6000	Security Equipment	105,153		0		(105,153)
	266 FUNCTION TOTAL:		105,153		0	(105,153)
271	Pupil Transportation					
111-271-1000	Pupil Transportation Salaries	157,162		172,151		14,989
111-271-2000	Pupil Transportation Fringe Benefits	120,192		137,493		17,301
111-271-3000 & 4000	Pupil Transportation Purchased Services	44,512		39,046		(5,466)
111-271-5000	Pupil Transportation Supplies	97,470		101,470		4,000
111-271-6000	Pupil Transportation Equipment	87,292		5,000		(82,292)
111-271-7000	Pupil Transportation Miscellaneous	1,500		1,500		0
	271 FUNCTION TOTAL:		508,128		456,660	(51,468)
283	Staff/Personnel Services					
111-283-3000	Title I Director Purchased Services	300		300		0
	283 FUNCTION TOTAL:		300		300	0
284	Non-Instructional Technology Services					
111-284-3000	Management Information Purchased Services	14,000		14,000		0
111-284-5000	Technology Supplies	5,000		5,000		0
	284 FUNCTION TOTAL:		19,000		19,000	0
289	Support Staff Services					
111-289-1000	Support Staff Services Salaries	0		8,000		8,000
111-289-2000	Support Staff Services Fringe Benefits	0		4,642		4,642
111-289-3000	Support Staff Services Purchased Services	0		878		878
	289 FUNCTION TOTAL:		0		13,520	13,520
291	Pupil Activities					
111-291-1000	Pupil Activities Salaries	16,507		11,088		(5,419)
111-291-2000	Pupil Activities Fringe Benefits	7,891		5,610		(2,281)
111-291-3000	Pupil Activities Purchased Services	200		200		0
111-291-5000	Pupil Activities Supplies	250		250		0
111-291-7000	Pupil Activities Miscellaneous	450		450		0
	291 FUNCTION TOTAL:		25,298		17,598	(7,700)
	TOTAL OF ALL SUPPORT ACCOUNTS:		3,407,135		3,549,431	142,296

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300	COMMUNITY SERVICE					
311	Community Services Direction					
111-311-1000	Community Services Direction Salaries	31,211		24,966		(6,245)
111-311-2000	Community Services Direction Fringe Benefits	16,200		13,852		(2,348)
111-311-3000 & 4000	Community Services Direction Purchased Services	5,100		5,100		0
111-311-5000	Community Services Direction Supplies	1,500		1,500		0
111-311-6000	Community Services Direction Equipment	500		500		0
111-311-7000	Community Services Direction Miscellaneous	1,300		1,300		0
	311 FUNCTION TOTAL:		55,811		47,218	(8,593)
331	Community Activities					
111-331-1000	Community Activities Salaries	0		0		0
111-331-2000	Community Activities Fringe Benefits	0		0		0
111-331-5000	Community Activities Supplies	878		0		(878)
	331 FUNCTION TOTAL:		878		0	(878)
351	Daycare					
111-351-3000	Daycare Purchased Services	38,500		45,500		7,000
111-351-5000	Daycare Supplies	250		250		0
111-351-7000	Daycare Miscellaneous	100		100		0
	351 FUNCTION TOTAL:		38,850		45,850	7,000
371	Non-Public School Pupils					
111-371-1000	Non-Public School Pupils Salaries	21,306		20,683		(623)
111-371-2000	Non-Public School Pupils Fringe Benefits	1,954		1,900		(54)
111-371-3000	Non-Public School Pupils Purchased Services	23,044		13,816		(9,228)
111-371-5000	Non-Public School Pupils Supplies	625		1,744		1,119
	371 FUNCTION TOTAL:		46,929		38,143	(8,786)
	TOTAL OF ALL COMMUNITY SERVICE:		142,468		131,211	(11,257)
450	Capital Outlay					
111-450-6400	GSRP Capital Outlay	49,100		69,418		20,318
	450 FUNCTION TOTAL:		49,100		69,418	20,318
490	Prior Period Adjustments					
111-492-8910	Adjustment to Prior Period	20,000		70,000		50,000
	490 FUNCTION TOTAL:		20,000		70,000	50,000
	TOTAL OF ALL ADJUSTMENTS:		69,100		139,418	70,318
511	Debt Service					
111-511-7000	School Bus Loan	43,804		50,448		6,644
	490 FUNCTION TOTAL:		43,804		50,448	6,644
	TOTAL OF ALL DEBT SERVICE:		43,804		50,448	6,644
	TOTAL GENERAL FUND EXPENSES		8,631,782		9,222,261	590,479

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211--ATHLETIC FUND EXPENDITURE ACCOUNTS						
271	Transportation					
211-271-1000	Athletic Transportation Salaries	7,000		7,000		0
211-271-2000	Athletic Transportation Fringe Benefits	3,548		3,736		188
211-271-5000	Athletic Transportation Supplies	3,000		3,000		0
	271 FUNTION TOTAL:		13,548		13,736	188
293	Athletics					
211-293-1000	Athletic Salaries	44,918		53,796		8,878
211-293-2000	Athletic Fringe Benefits	22,087		27,791		5,704
211-293-3000 & 4000	Athletic Purchased Services	60,700		56,517		(4,183)
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:		142,955		153,354	10,399
	TOTAL ATHLETIC FUND EXPENSES		156,503		167,090	10,587
231--COMMUNITY SERVICE FUND EXPENDITURE ACCOUNTS						
341	Public Library					
231-341-1000	Public Library Salaries	58,175		57,021		(1,154)
231-341-2000	Public Library Fringe Benefits	37,582		40,028		2,446
231-341-3000 & 4000	Public Library Purchased Services	9,500		9,000		(500)
231-341-5000	Public Library Supplies	7,000		15,000		8,000
231-341-6000	Public Library Equipment	15,000		10,000		(5,000)
231-341-7000	Public Library Miscellaneous	18,750		18,750		0
	341 FUNCTION TOTAL:		146,007		149,799	3,792
	TOTAL COMM. SERVICE FUND EXPENSES		146,007		149,799	3,792
251--SCHOOL LUNCH FUND EXPENDITURE ACCOUNTS						
261	Operation and Maintenance					
251-261-3000	Food Service Purchased Services	696		632		(64)
251-261-5000	Food Service Supplies	1,600		1,600		0
	261 FUNTION TOTAL:		2,296		2,232	(64)
297	Food Service					
251-297-1000	Food Service Salaries	82,989		82,755		(234)
251-297-2000	Food Service Fringe Benefits	55,974		57,644		1,670
251-297-3000 & 4000	Food Service Purchased Services	44,897		79,092		34,195
251-297-5000	Food Service Supplies	156,500		218,300		61,800
251-297-6000	Food Service Equipment	10,000		10,000		0
251-297-7000	Food Service Miscellaneous	1,000		1,000		0
	297 FUNCTION TOTAL:		351,360		448,791	97,431
	TOTAL SCHOOL LUNCH FUND EXPENSES		353,656		451,023	97,367

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	SCHOOL SERVICE FUND EXPENSE TOTALS:		656,166		767,912	111,746
	GENERAL & SCHOOL SERVICE EXPENSE TOTALS:		9,287,948		9,990,173	702,225
			(263,702)		(135,690)	128,012

<u>SUMMARY</u>		
	<u>06/29/20 2019-2020</u>	<u>12/21/20 2020-2021</u>
BEGINNING BALANCE:	1,409,611	1,919,433
EXCESS REVENUE OVER (UNDER) EXPENDITURES:	(263,702)	(135,690)
PROJECTED YEAR-END BALANCE:	1,145,909	1,783,743
	+ <u>200,000</u>	+ <u>200,000</u>
	1,345,909	1,983,743