

**MANISTIQUE AREA SCHOOLS**  
**2021-2022 General Fund Budget**

<u>Acct. #</u>	<u>Description</u>	<u>6/28/21</u>	<u>Total 2020-2021</u>	<u>12/20/21</u>	<u>Total 2021-2022</u>	<u>Difference</u>
<b>110--GENERAL FUND REVENUE ACCOUNTS</b>						
110-100	LOCAL REVENUE		3,328,617		3,436,086	
110-200	INTERMEDIATE REVENUE		0		0	
110-300	STATE REVENUE		4,843,440		4,810,038	
110-400	FEDERAL REVENUE		1,827,879		2,168,123	
110-500	OTHER REVENUE		36,000		81,813	
<b>GENERAL FUND REVENUE TOTALS:</b>			<b>10,035,936</b>		<b>10,496,060</b>	<b>460,124</b>
<b>210--ATHLETIC FUND REVENUE ACCOUNTS</b>						
<b>ATHLETIC FUND REVENUE TOTALS:</b>			<b>32,100</b>		<b>32,100</b>	<b>0</b>
<b>230--COMMUNITY SERVICE FUND REVENUE ACCOUNTS</b>						
<b>COMMUNITY SERVICE FUND REVENUE TOTALS:</b>			<b>162,764</b>		<b>169,127</b>	<b>6,363</b>
<b>250--FOOD SERVICE FUND REVENUE ACCOUNTS</b>						
<b>FOOD SERVICE FUND REVENUE TOTALS:</b>			<b>373,143</b>		<b>368,002</b>	<b>(5,141)</b>
<b>GENERAL FUND &amp; SCHOOL SERVICE FUND REVENUE TOTALS:</b>			<b>10,603,943</b>		<b>11,065,289</b>	<b>461,346</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	852,817		812,812		(40,005)
111-111-2000	Elementary Fringe Benefits	625,466		580,374		(45,092)
111-111-3000 & 4000	Elementary Purchased Services	166,000		73,157		(92,843)
111-111-5100	Elementary Supplies	125,865		81,363		(44,502)
111-111-6000	Elementary Equipment	3,000		3,000		0
111-111-7000	Elementary Miscellaneous	300		300		0
<b>111 FUNCTION TOTAL:</b>			<b>1,773,448</b>		<b>1,551,006</b>	<b>(222,442)</b>
<b>112</b>	<b>Middle School</b>					
111-112-1000	Middle School Salaries	521,333		590,522		69,189
111-112-2000	Middle School Fringe Benefits	363,603		401,720		38,117
111-112-3000 & 4000	Middle School Purchased Services	68,061		81,674		13,613
111-112-5000	Middle School Supplies	6,000		15,000		9,000
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>960,997</b>		<b>1,090,916</b>	<b>129,919</b>

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<b>113</b>	<b>High School</b>					
111-113-1000	High School Salaries	713,924		733,808		19,884
111-113-2000	High School Fringe Benefits	523,478		539,930		16,452
111-113-3000 & 4000	High School Purchased Services	148,053		149,928		1,875
111-113-5000	High School Supplies	29,725		29,725		0
111-113-6000	High School Equipment	4,000		5,000		1,000
111-113-7000	High School Miscellaneous	3,800		3,800		0
111-113-8000	High School Payments to I.S.D.'s	76,900		76,900		0
	<b>113 FUNCTION TOTAL:</b>		1,499,880		1,539,091	39,211
<b>118</b>	<b>Great Start Readiness Program</b>					
111-118-3000 & 4000	GSRP Purchased Services	87,775		179,448		91,673
111-118-5000	GSRP Supplies	4,385		15,940		11,555
111-118-6000	GSRP Equipment	0		0		0
111-118-7000	GSRP Miscellaneous	0		500		500
	<b>118 FUNCTION TOTAL:</b>		92,160		195,888	103,728
<b>119</b>	<b>Summer School</b>					
111-119-1000	Summer School Salaries	3,600		0		(3,600)
111-119-2000	Summer School Fringe Benefits	1,766		0		(1,766)
111-119-3000 & 4000	Summer School Purchased Services	0		0		0
111-119-5000	Summer School Teaching Supplies	0		0		0
	<b>119 FUNCTION TOTAL:</b>		5,366		0	(5,366)
<b>122</b>	<b>Special Education</b>					
111-122-1000	Special Education Salaries	215,574		273,768		58,194
111-122-2000	Special Education Fringe Benefits	170,062		213,507		43,445
111-122-3000 & 4000	Special Education Purchased Services	48,295		115,555		67,260
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
	<b>122 FUNCTION TOTAL:</b>		442,281		611,180	168,899
<b>125</b>	<b>Compensatory Education</b>					
111-125-1000	Compensatory Education Salaries	189,882		227,685		37,803
111-125-2000	Compensatory Education Fringe Benefits	131,745		160,114		28,369
111-125-3000 & 4000	Compensatory Education Purchased Services	249,299		166,768		(82,531)
111-125-5000	Compensatory Education Supplies	37,522		35,866		(1,656)
111-125-6000	Compensatory Education Equipment	0		0		0
111-125-7000	Compensatory Education Miscellaneous	500		500		0
	<b>125 FUNCTION TOTAL:</b>		608,948		590,933	(18,015)
	<b>TOTAL OF INSTRUCTIONAL ACCOUNTS:</b>		<b>5,383,079</b>		<b>5,579,014</b>	<b>195,935</b>

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<b>200</b>	<b>SUPPORT ACCOUNTS</b>					
<b>212</b>	<b>Guidance</b>					
111-212-1000	Guidance Salaries	74,493		76,804		2,311
111-212-2000	Guidance Fringe Benefits	39,801		41,350		1,549
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
	<b>212 FUNCTION TOTAL:</b>		124,244		128,104	3,860
<b>213</b>	<b>Health</b>					
111-213-3000	Health Purchased Services	800		800		0
111-213-5000	Health Supplies	500		500		0
	<b>213 FUNCTION TOTAL:</b>		1,300		1,300	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	81,885		112,010		30,125
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>		83,085		113,210	30,125
<b>216</b>	<b>Student Assistance Program</b>					
111-216-1000	Student Assistance Program Salaries	73,828		0		(73,828)
111-216-2000	Student Assistance Program Fringe Benefits	45,618		0		(45,618)
111-216-3000	Student Assistance Program Purchased Services	24,189		524		(23,665)
	<b>216 FUNCTION TOTAL:</b>		143,635		524	(143,111)
<b>221</b>	<b>Improvement of Instruction</b>					
111-221-1000	Improvement of Instruction Salaries	18,275		14,216		(4,059)
111-221-2000	Improvement of Instruction Fringe Benefits	9,244		7,191		(2,053)
111-221-3000	Improvement of Instruction Purchased Services	4,689		5,984		1,295
	<b>221 FUNCTION TOTAL:</b>		32,208		27,391	(4,817)
<b>222</b>	<b>Educational Media Services</b>					
111-222-1000	Educational Media Services Salaries	38,905		49,148		10,243
111-222-2000	Educational Media Services Fringe Benefits	28,056		31,804		3,748
111-222-3000 & 4000	Educational Media Services Purchased Services	53,514		53,992		478
111-222-5000	Educational Media Services Supplies	10,950		10,950		0
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>		136,425		150,894	14,469

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<b>225</b>	<b>Instruction Related Technology</b>					
111-225-1000	Technology Salaries	34,337		35,700		1,363
111-225-2000	Technology Fringe Benefits	21,992		22,993		1,001
111-225-3000 & 4000	Technology Purchased Services	47,500		42,500		(5,000)
111-225-5000	Technology Supplies	200,612		43,636		(156,976)
111-225-6000	Technology Equipment	30,000		35,000		5,000
111-225-7000	Technology Miscellaneous	22,000		22,000		0
	<b>225 FUNCTION TOTAL:</b>		356,441		201,829	(154,612)
<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	3,000		6,600		3,600
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>		3,000		6,600	3,600
<b>231</b>	<b>Board of Education</b>					
111-231-3000 & 4000	Board of Education Purchased Services	34,775		40,475		5,700
111-231-5000	Board of Education Supplies	3,000		3,000		0
111-231-7000	Board of Education Miscellaneous	5,500		5,500		0
	<b>231 FUNCTION TOTAL:</b>		43,275		48,975	5,700
<b>232</b>	<b>Executive Administration</b>					
111-232-1000	Executive Administration Salaries	116,040		117,877		1,837
111-232-2000	Executive Administration Fringe Benefits	79,293		83,690		4,397
111-232-3000 & 4000	Executive Administration Purchased Services	7,100		7,100		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	2,250		2,250		0
	<b>232 FUNCTION TOTAL:</b>		209,183		215,417	6,234
<b>233</b>	<b>GSRP Grant</b>					
111-233-1000	GSRP Grant Salaries	4,050		0		(4,050)
111-233-2000	GSRP Grant Director Services	2,049		4,680		2,631
	<b>233 FUNCTION TOTAL:</b>		6,099		4,680	(1,419)
<b>241</b>	<b>School Administration</b>					
111-241-1000	School Administration Salaries	243,645		253,053		9,408
111-241-2000	School Administration Fringe Benefits	176,583		179,333		2,750
111-241-3000 & 4000	School Administration Purchased Services	58,337		58,334		(3)
111-241-5000	School Administration Supplies	8,300		8,300		0
111-241-6000	School Administration Equipment	4,500		4,500		0
111-241-7000	School Administration Miscellaneous	1,855		4,800		2,945
	<b>241 FUNCTION TOTAL:</b>		493,220		508,320	15,100
<b>252</b>	<b>Fiscal Services</b>					
111-252-1000	Fiscal Services Salaries	45,000		50,000		5,000
111-252-2000	Fiscal Services Fringe Benefits	44,683		48,132		3,449
111-252-3000 & 4000	Fiscal Services Purchased Services	123,293		125,846		2,553
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	8,000		8,000		0
	<b>252 FUNCTION TOTAL:</b>		225,976		236,978	11,002

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<b>259</b>	<b>Other Business Services</b>					
111-259-3000	Other Business Services Purchased Services	13,560		12,891		(669)
111-259-7000	Other Business Services Miscellaneous	12,780		1,500		(11,280)
	<b>259 FUNCTION TOTAL:</b>		26,340		14,391	(11,949)
<b>261</b>	<b>Operation and Maintenance</b>					
111-261-1000	Operation and Maintenance Salaries	132,045		104,776		(27,269)
111-261-2000	Operation and Maintenance Fringe Benefits	90,967		73,480		(17,487)
111-261-3000 & 4000	Operation and Maintenance Purchased Services	486,689		507,679		20,990
111-261-5000	Operation and Maintenance Supplies	1,120,165		579,850		(540,315)
111-261-6000	Operation and Maintenance Equipment	0		160,000		160,000
111-261-7000	Operation and Maintenance Miscellaneous	2,500		2,500		0
	<b>261 FUNCTION TOTAL:</b>		1,832,366		1,428,285	(404,081)
<b>266</b>	<b>Security Services</b>					
111-266-6000	Security Equipment	0		0		0
	<b>266 FUNCTION TOTAL:</b>		0		0	0
<b>271</b>	<b>Pupil Transportation</b>					
111-271-1000	Pupil Transportation Salaries	174,051		180,058		6,007
111-271-2000	Pupil Transportation Fringe Benefits	140,065		135,331		(4,734)
111-271-3000 & 4000	Pupil Transportation Purchased Services	39,046		40,476		1,430
111-271-5000	Pupil Transportation Supplies	103,787		104,323		536
111-271-6000	Pupil Transportation Equipment	5,000		5,000		0
111-271-7000	Pupil Transportation Miscellaneous	1,500		2,000		500
	<b>271 FUNCTION TOTAL:</b>		463,449		467,188	3,739
<b>283</b>	<b>Staff/Personnel Services</b>					
111-283-3000	Title I Director Purchased Services	300		300		0
	<b>283 FUNCTION TOTAL:</b>		300		300	0
<b>284</b>	<b>Non-Instructional Technology Services</b>					
111-284-3000	Management Information Purchased Services	14,000		22,000		8,000
111-284-5000	Technology Supplies	5,000		8,000		3,000
	<b>284 FUNCTION TOTAL:</b>		19,000		30,000	11,000
<b>291</b>	<b>Pupil Activities</b>					
111-291-1000	Pupil Activities Salaries	12,923		12,160		(763)
111-291-2000	Pupil Activities Fringe Benefits	6,534		6,216		(318)
111-291-3000	Pupil Activities Purchased Services	200		2,045		1,845
111-291-5000	Pupil Activities Supplies	250		250		0
111-291-7000	Pupil Activities Miscellaneous	450		450		0
	<b>291 FUNCTION TOTAL:</b>		20,357		21,121	764
	<b>TOTAL OF ALL SUPPORT ACCOUNTS:</b>		<b>4,219,903</b>		<b>3,605,507</b>	<b>(614,396)</b>
<b>300</b>	<b>COMMUNITY SERVICE</b>					
<b>311</b>	<b>Community Services Direction</b>					
111-311-1000	Community Services Direction Salaries	21,966		19,995		(1,971)
111-311-2000	Community Services Direction Fringe Benefits	12,341		11,319		(1,022)
111-311-3000 & 4000	Community Services Direction Purchased Services	15,100		21,165		6,065

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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
	<b>311 FUNCTION TOTAL:</b>		<b>52,707</b>		<b>55,779</b>	<b>3,072</b>
<b>331</b>	<b>Community Activities</b>					
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	0		0		0
	<b>331 FUNCTION TOTAL:</b>		<b>0</b>		<b>0</b>	<b>0</b>
<b>351</b>	<b>Daycare</b>					
111-351-3000	Daycare Purchased Services	10,000		60,397		50,397
111-351-5000	Daycare Supplies	750		250		(500)
111-351-7000	Daycare Miscellaneous	100		100		0
	<b>351 FUNCTION TOTAL:</b>		<b>10,850</b>		<b>60,747</b>	<b>49,897</b>
<b>371</b>	<b>Non-Public School Pupils</b>					
111-371-1000	Non-Public School Pupils Salaries	20,683		27,772		7,089
111-371-2000	Non-Public School Pupils Fringe Benefits	1,900		2,891		991
111-371-3000	Non-Public School Pupils Purchased Services	13,816		18,880		5,064
111-371-5000	Non-Public School Pupils Supplies	1,744		2,160		416
	<b>371 FUNCTION TOTAL:</b>		<b>38,143</b>		<b>51,703</b>	<b>13,560</b>
	<b>TOTAL OF ALL COMMUNITY SERVICE:</b>		<b>101,700</b>		<b>168,229</b>	<b>66,529</b>
<b>450</b>	<b>Capital Outlay</b>					
111-450-6400	GSRP Capital Outlay	69,418		1,078,440		1,009,022
	<b>450 FUNCTION TOTAL:</b>		<b>69,418</b>		<b>1,078,440</b>	<b>1,009,022</b>
<b>490</b>	<b>Prior Period Adjustments</b>					
111-492-8910	Adjustment to Prior Period	70,000		50,000		(20,000)
	<b>490 FUNCTION TOTAL:</b>		<b>70,000</b>		<b>50,000</b>	<b>(20,000)</b>
	<b>TOTAL OF ALL ADJUSTMENTS:</b>		<b>139,418</b>		<b>1,128,440</b>	<b>989,022</b>
<b>511</b>	<b>Debt Service</b>					
111-511-7000	School Bus Loan	50,448		29,448		(21,000)
	<b>490 FUNCTION TOTAL:</b>		<b>50,448</b>		<b>29,448</b>	<b>(21,000)</b>
	<b>TOTAL OF ALL DEBT SERVICE:</b>		<b>50,448</b>		<b>29,448</b>	<b>(21,000)</b>
	<b>TOTAL GENERAL FUND EXPENSES</b>		<b>9,894,548</b>		<b>10,510,638</b>	<b>616,090</b>

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<b>211-ATHLETIC FUND EXPENDITURE ACCOUNTS</b>						
<b>271</b>	<b>Transportation</b>					
211-271-1000	Athletic Transportation Salaries	7,000		7,000		0
211-271-2000	Athletic Transportation Fringe Benefits	3,736		3,762		26
211-271-5000	Athletic Transportation Supplies	3,000		3,000		0
	<b>271 FUNTION TOTAL:</b>		13,736		13,762	26
<b>293</b>	<b>Athletics</b>					
211-293-1000	Athletic Salaries	57,340		65,282		7,942
211-293-2000	Athletic Fringe Benefits	29,571		33,940		4,369
211-293-3000 & 4000	Athletic Purchased Services	62,887		74,253		11,366
211-293-5000	Athletic Supplies	7,500		12,500		5,000
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>		165,048		193,725	28,677
	<b>TOTAL ATHLETIC FUND EXPENSES</b>		<b>178,784</b>		<b>207,487</b>	<b>28,703</b>
<b>231-COMMUNITY SERVICE FUND EXPENDITURE ACCOUNTS</b>						
<b>341</b>	<b>Public Library</b>					
231-341-1000	Public Library Salaries	60,169		55,419		(4,750)
231-341-2000	Public Library Fringe Benefits	40,345		34,958		(5,387)
231-341-3000 & 4000	Public Library Purchased Services	15,500		17,000		1,500
231-341-5000	Public Library Supplies	16,000		33,000		17,000
231-341-6000	Public Library Equipment	12,000		10,000		(2,000)
231-341-7000	Public Library Miscellaneous	18,750		18,750		0
	<b>341 FUNCTION TOTAL:</b>		162,764		169,127	6,363
	<b>TOTAL COMM. SERVICE FUND EXPENSES</b>		<b>162,764</b>		<b>169,127</b>	<b>6,363</b>
<b>251-SCHOOL LUNCH FUND EXPENDITURE ACCOUNTS</b>						
<b>261</b>	<b>Operation and Maintenance</b>					
251-261-3000	Food Service Purchased Services	632		617		(15)
251-261-5000	Food Service Supplies	1,600		1,600		0
	<b>261 FUNTION TOTAL:</b>		2,232		2,217	(15)
<b>297</b>	<b>Food Service</b>					
251-297-1000	Food Service Salaries	71,835		22,921		(48,914)
251-297-2000	Food Service Fringe Benefits	44,317		12,221		(32,096)
251-297-3000 & 4000	Food Service Purchased Services	78,652		123,265		44,613
251-297-5000	Food Service Supplies	186,300		208,300		22,000
251-297-6000	Food Service Equipment	18,000		15,000		(3,000)
251-297-7000	Food Service Miscellaneous	1,000		1,000		0
	<b>297 FUNCTION TOTAL:</b>		400,104		382,707	(17,397)
	<b>TOTAL SCHOOL LUNCH FUND EXPENSES</b>		<b>402,336</b>		<b>384,924</b>	<b>(17,412)</b>

**MANISTIQUE AREA SCHOOLS**  
**2021-2022 General Fund Budget**

<u>Acct. #</u>	<u>Description</u>	<u>6/28/21</u>	<u>Total 2020-2021</u>	<u>12/20/21</u>	<u>Total 2021-2022</u>	<u>Difference</u>
	SCHOOL SERVICE FUND EXPENSE TOTALS:		743,884		761,538	17,654
	GENERAL & SCHOOL SERVICE EXPENSE TOTALS:		10,638,433		11,272,176	633,743
			(34,491)		(206,887)	(172,396)

<u>SUMMARY</u>		
	<u>6/28/21 2020-2021</u>	<u>12/20/21 2021-2022</u>
BEGINNING BALANCE:	1,919,433	2,711,250
EXCESS REVENUE OVER (UNDER) EXPENDITURES:	(34,491)	(206,887)
PROJECTED YEAR-END BALANCE:	1,884,942	2,504,363
	+ <u>200,000</u>	+ <u>200,000</u>
	2,084,942	2,704,363