

MANISTIQUE AREA SCHOOLS
2022-2023 General Fund Budget

<u>Acct. #</u>	<u>Description</u>	<u>6/27/22</u>	<u>Total 2021-2022</u>	<u>6/27/22</u>	<u>Total 2022-2023</u>	<u>Difference</u>
110--GENERAL FUND REVENUE ACCOUNTS						
110-100	LOCAL REVENUE		3,357,145		3,351,169	
110-200	INTERMEDIATE REVENUE		0		0	
110-300	STATE REVENUE		5,030,899		5,178,149	
110-400	FEDERAL REVENUE		1,510,037		1,793,889	
110-500	OTHER REVENUE		71,813		35,788	
GENERAL FUND REVENUE TOTALS:			9,969,894		10,358,995	389,101
210--ATHLETIC FUND REVENUE ACCOUNTS						
ATHLETIC FUND REVENUE TOTALS:			38,500		38,500	0
230--COMMUNITY SERVICE FUND REVENUE ACCOUNTS						
COMMUNITY SERVICE FUND REVENUE TOTALS:			322,624		172,209	(150,415)
250--FOOD SERVICE FUND REVENUE ACCOUNTS						
FOOD SERVICE FUND REVENUE TOTALS:			468,661		427,243	(41,418)
GENERAL FUND & SCHOOL SERVICE FUND REVENUE TOTALS:			10,799,679		10,996,947	197,268
111--GENERAL FUND EXPENDITURE ACCOUNTS						
100 INSTRUCTIONAL ACCOUNTS						
111 Elementary Instruction						
111-111-1000	Elementary Salaries	864,045		950,003		85,958
111-111-2000	Elementary Fringe Benefits	616,473		671,705		55,232
111-111-3000 & 4000	Elementary Purchased Services	110,257		62,935		(47,322)
111-111-5100	Elementary Supplies	13,000		16,000		3,000
111-111-6000	Elementary Equipment	3,000		3,000		0
111-111-7000	Elementary Miscellaneous	300		300		0
111 FUNCTION TOTAL:			1,607,075		1,703,943	96,868
112 Middle School						
111-112-1000	Middle School Salaries	555,093		648,096		93,003
111-112-2000	Middle School Fringe Benefits	381,974		441,091		59,117
111-112-3000 & 4000	Middle School Purchased Services	81,674		81,674		0
111-112-5000	Middle School Supplies	10,000		10,000		0
111-112-6000	Middle School Equipment	1,500		1,500		0
111-112-7000	Middle School Miscellaneous	500		500		0
112 FUNCTION TOTAL:			1,030,741		1,182,861	152,120

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113	High School					
111-113-1000	High School Salaries	758,164		789,541		31,377
111-113-2000	High School Fringe Benefits	548,322		579,204		30,882
111-113-3000 & 4000	High School Purchased Services	142,334		149,928		7,594
111-113-5000	High School Supplies	69,410		27,700		(41,710)
111-113-6000	High School Equipment	5,000		5,000		0
111-113-7000	High School Miscellaneous	4,800		3,800		(1,000)
111-113-8000	High School Payments to I.S.D.'s	83,031		80,978		(2,053)
	113 FUNCTION TOTAL:		1,611,061		1,636,151	25,090
118	Great Start Readiness Program					
111-118-3000 & 4000	GSRP Purchased Services	212,168		179,448		(32,720)
111-118-5000	GSRP Supplies	15,940		15,940		0
111-118-6000	GSRP Equipment	0		0		0
111-118-7000	GSRP Miscellaneous	500		500		0
	118 FUNCTION TOTAL:		228,608		195,888	(32,720)
119	Summer School					
111-119-1000	Summer School Salaries	0		0		0
111-119-2000	Summer School Fringe Benefits	0		0		0
111-119-3000 & 4000	Summer School Purchased Services	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	290,618		325,210		34,592
111-122-2000	Special Education Fringe Benefits	229,253		260,680		31,427
111-122-3000 & 4000	Special Education Purchased Services	126,421		151,442		25,021
111-122-5000	Special Education Supplies	5,650		4,650		(1,000)
111-122-6000	Special Education Equipment	3,000		3,000		0
111-122-7000	Special Education Miscellaneous	700		700		0
	122 FUNCTION TOTAL:		655,642		745,682	90,040
125	Compensatory Education					
111-125-1000	Compensatory Education Salaries	285,183		376,027		90,844
111-125-2000	Compensatory Education Fringe Benefits	189,788		274,639		84,851
111-125-3000 & 4000	Compensatory Education Purchased Services	161,241		106,157		(55,084)
111-125-5000	Compensatory Education Supplies	31,794		392,896		361,102
111-125-6000	Compensatory Education Equipment	0		45,000		45,000
111-125-7000	Compensatory Education Miscellaneous	500		500		0
	125 FUNCTION TOTAL:		668,506		1,195,219	526,713
	TOTAL OF INSTRUCTIONAL ACCOUNTS:		5,801,633		6,659,744	858,111

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200	SUPPORT ACCOUNTS					
212	Guidance					
111-212-1000	Guidance Salaries	80,645		83,498		2,853
111-212-2000	Guidance Fringe Benefits	43,318		46,079		2,761
111-212-3000 & 4000	Guidance Purchased Services	4,000		4,000		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:		130,913		136,527	5,614
213	Health					
111-213-3000	Health Purchased Services	800		80,407		79,607
111-213-5000	Health Supplies	500		500		0
	213 FUNCTION TOTAL:		1,300		80,907	79,607
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	105,400		112,010		6,610
111-215-5000	Speech Supplies	1,000		500		(500)
111-215-6000	Speech Equipment	500		500		0
111-215-7000	Speech Miscellaneous	200		200		0
	215 FUNCTION TOTAL:		107,100		113,210	6,110
216	Student Assistance Program					
111-216-1000	Student Assistance Program Salaries	0		0		0
111-216-2000	Student Assistance Program Fringe Benefits	0		0		0
111-216-3000	Student Assistance Program Purchased Services	48,034		30,482		(17,552)
	216 FUNCTION TOTAL:		48,034		30,482	(17,552)
221	Improvement of Instruction					
111-221-1000	Improvement of Instruction Salaries	15,216		0		(15,216)
111-221-2000	Improvement of Instruction Fringe Benefits	7,703		0		(7,703)
111-221-3000	Improvement of Instruction Purchased Services	6,504		8,016		1,512
	221 FUNCTION TOTAL:		29,423		8,016	(21,407)
222	Educational Media Services					
111-222-1000	Educational Media Services Salaries	41,391		50,950		9,559
111-222-2000	Educational Media Services Fringe Benefits	28,278		33,745		5,467
111-222-3000 & 4000	Educational Media Services Purchased Services	55,992		53,992		(2,000)
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
	222 FUNCTION TOTAL:		141,611		154,637	13,026

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225	Instruction Related Technology					
111-225-1000	Technology Salaries	35,700		38,374		2,674
111-225-2000	Technology Fringe Benefits	22,405		24,534		2,129
111-225-3000 & 4000	Technology Purchased Services	32,500		42,500		10,000
111-225-5000	Technology Supplies	41,000		48,836		7,836
111-225-6000	Technology Equipment	10,000		20,000		10,000
111-225-7000	Technology Miscellaneous	22,000		22,000		0
	225 FUNCTION TOTAL:		163,605		196,244	32,639
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	6,600		6,600		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:		6,600		6,600	0
227	Academic Student Assessment					
111-227-5000	Student Assessment Supplies - ESSER III	12,855		33,495		20,640
	227 FUNCTION TOTAL:		12,855		33,495	20,640
231	Board of Education					
111-231-3000 & 4000	Board of Education Purchased Services	40,475		40,475		0
111-231-5000	Board of Education Supplies	7,500		5,000		(2,500)
111-231-7000	Board of Education Miscellaneous	5,500		5,500		0
	231 FUNCTION TOTAL:		53,475		50,975	(2,500)
232	Executive Administration					
111-232-1000	Executive Administration Salaries	117,877		131,225		13,348
111-232-2000	Executive Administration Fringe Benefits	83,690		86,403		2,713
111-232-3000 & 4000	Executive Administration Purchased Services	4,100		7,100		3,000
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:		212,417		231,478	19,061
233	GSRP Grant					
111-233-1000	GSRP Grant Salaries	0		0		0
111-233-3000	GSRP Grant Director Services	4,680		4,680		0
	233 FUNCTION TOTAL:		4,680		4,680	0
241	School Administration					
111-241-1000	School Administration Salaries	252,394		267,356		14,962
111-241-2000	School Administration Fringe Benefits	176,373		185,584		9,211
111-241-3000 & 4000	School Administration Purchased Services	58,334		58,334		0
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	4,800		4,800		0
	241 FUNCTION TOTAL:		504,701		528,874	24,173
252	Fiscal Services					
111-252-1000	Fiscal Services Salaries	53,500		55,000		1,500
111-252-2000	Fiscal Services Fringe Benefits	49,921		51,935		2,014
111-252-3000 & 4000	Fiscal Services Purchased Services	127,846		133,291		5,445

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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	3,500		8,000		4,500
	252 FUNCTION TOTAL:		239,767		253,226	13,459
259	Other Business Services					
111-259-3000	Other Business Services Purchased Services	12,891		15,591		2,700
111-259-7000	Other Business Services Miscellaneous	1,000		1,500		500
	259 FUNCTION TOTAL:		13,891		17,091	3,200
261	Operation and Maintenance					
111-261-1000	Operation and Maintenance Salaries	117,130		110,140		(6,990)
111-261-2000	Operation and Maintenance Fringe Benefits	76,800		77,915		1,115
111-261-3000 & 4000	Operation and Maintenance Purchased Services	520,930		510,676		(10,254)
111-261-5000	Operation and Maintenance Supplies	483,042		356,287		(126,755)
111-261-6000	Operation and Maintenance Equipment	414,190		227,655		(186,535)
111-261-7000	Operation and Maintenance Miscellaneous	2,500		2,500		0
	261 FUNCTION TOTAL:		1,614,592		1,285,173	(329,419)
266	Security Services					
111-266-6000	Security Equipment	8,846		20,046		11,200
	266 FUNCTION TOTAL:		8,846		20,046	11,200
271	Pupil Transportation					
111-271-1000	Pupil Transportation Salaries	167,823		180,486		12,663
111-271-2000	Pupil Transportation Fringe Benefits	124,143		130,976		6,833
111-271-3000 & 4000	Pupil Transportation Purchased Services	35,010		39,084		4,074
111-271-5000	Pupil Transportation Supplies	135,135		131,135		(4,000)
111-271-6000	Pupil Transportation Equipment	6,000		252,207		246,207
111-271-7000	Pupil Transportation Miscellaneous	2,000		2,000		0
	271 FUNCTION TOTAL:		470,111		735,888	265,777
282	Communication Services					
111-282-3000	GSRP Advertising	300		300		0
	282 FUNCTION TOTAL:		300		300	0
284	Non-Instructional Technology Services					
111-284-3000	Management Information Purchased Services	18,000		22,000		4,000
111-284-5000	Technology Supplies	39,079		8,000		(31,079)
	284 FUNCTION TOTAL:		57,079		30,000	(27,079)
291	Pupil Activities					
111-291-1000	Pupil Activities Salaries	12,160		12,730		570
111-291-2000	Pupil Activities Fringe Benefits	6,216		6,711		495
111-291-3000	Pupil Activities Purchased Services	2,045		2,045		0
111-291-5000	Pupil Activities Supplies	250		250		0
111-291-7000	Pupil Activities Miscellaneous	450		450		0
	291 FUNCTION TOTAL:		21,121		22,186	1,065
	TOTAL OF ALL SUPPORT ACCOUNTS:		3,842,421		3,940,035	97,614

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300	COMMUNITY SERVICE					
311	Community Services Direction					
111-311-1000	Community Services Direction Salaries	17,336		19,995		2,659
111-311-2000	Community Services Direction Fringe Benefits	9,966		11,586		1,620
111-311-3000 & 4000	Community Services Direction Purchased Services	21,471		21,471		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:		52,073		56,352	4,279
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	0		0		0
	331 FUNCTION TOTAL:		0		0	0
351	Daycare					
111-351-3000	Daycare Purchased Services	59,286		53,995		(5,291)
111-351-5000	Daycare Supplies	1,627		250		(1,377)
111-351-7000	Daycare Miscellaneous	463		100		(363)
	351 FUNCTION TOTAL:		61,376		54,345	(7,031)
371	Non-Public School Pupils					
111-371-1000	Non-Public School Pupils Salaries	27,619		27,772		153
111-371-2000	Non-Public School Pupils Fringe Benefits	3,044		2,891		(153)
111-371-3000	Non-Public School Pupils Purchased Services	16,849		16,849		0
111-371-5000	Non-Public School Pupils Supplies	2,160		2,160		0
	371 FUNCTION TOTAL:		49,672		49,672	0
	TOTAL OF ALL COMMUNITY SERVICE:		163,121		160,369	(2,752)
450	Capital Outlay					
111-450-6400	GSRP Capital Outlay	0		0		0
	450 FUNCTION TOTAL:		0		0	0
490	Prior Period Adjustments					
111-492-8910	Adjustment to Prior Period	50,000		50,000		0
	490 FUNCTION TOTAL:		50,000		50,000	0
	TOTAL OF ALL ADJUSTMENTS & CAPITAL OUTLAY:		50,000		50,000	0
511	Debt Service					
111-511-7000	School Bus Loan	30,319		29,020		(1,299)
	490 FUNCTION TOTAL:		30,319		29,020	(1,299)
	TOTAL OF ALL DEBT SERVICE:		30,319		29,020	(1,299)
	TOTAL GENERAL FUND EXPENSES		9,887,494		10,839,168	951,674

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211-ATHLETIC FUND EXPENDITURE ACCOUNTS						
271	Transportation					
211-271-1000	Athletic Transportation Salaries	10,500		10,500		0
211-271-2000	Athletic Transportation Fringe Benefits	5,643		5,824		181
211-271-5000	Athletic Transportation Supplies	3,000		3,000		0
	271 FUNTION TOTAL:		19,143		19,324	181
293	Athletics					
211-293-1000	Athletic Salaries	65,882		48,562		(17,320)
211-293-2000	Athletic Fringe Benefits	34,112		26,130		(7,982)
211-293-3000 & 4000	Athletic Purchased Services	91,745		98,745		7,000
211-293-5000	Athletic Supplies	15,000		12,500		(2,500)
211-293-6000	Athletic Equipment	12,000		2,000		(10,000)
211-293-7000	Athletic Miscellaneous	5,750		5,750		0
	293 FUNCTION TOTAL:		224,489		193,687	(30,802)
	TOTAL ATHLETIC FUND EXPENSES		243,632		213,011	(30,621)
231-COMMUNITY SERVICE FUND EXPENDITURE ACCOUNTS						
341	Public Library					
231-341-1000	Public Library Salaries	61,425		56,855		(4,570)
231-341-2000	Public Library Fringe Benefits	40,949		36,604		(4,345)
231-341-3000 & 4000	Public Library Purchased Services	30,000		17,000		(13,000)
231-341-5000	Public Library Supplies	36,500		33,000		(3,500)
231-341-6000	Public Library Equipment	135,000		10,000		(125,000)
231-341-7000	Public Library Miscellaneous	18,750		18,750		0
	341 FUNCTION TOTAL:		322,624		172,209	(150,415)
	TOTAL COMM. SERVICE FUND EXPENSES		322,624		172,209	(150,415)
251-SCHOOL LUNCH FUND EXPENDITURE ACCOUNTS						
261	Operation and Maintenance					
251-261-3000	Food Service Purchased Services	617		635		18
251-261-5000	Food Service Supplies	1,600		1,600		0
	261 FUNTION TOTAL:		2,217		2,235	18
297	Food Service					
251-297-1000	Food Service Salaries	25,400		22,921		(2,479)
251-297-2000	Food Service Fringe Benefits	13,637		12,536		(1,101)
251-297-3000 & 4000	Food Service Purchased Services	113,939		122,307		8,368
251-297-5000	Food Service Supplies	256,000		228,300		(27,700)
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:		414,976		392,064	(22,912)
	TOTAL SCHOOL LUNCH FUND EXPENSES		417,193		394,299	(22,894)

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	SCHOOL SERVICE FUND EXPENSE TOTALS:		983,449		779,519	(203,930)
	GENERAL & SCHOOL SERVICE EXPENSE TOTALS:		10,870,943		11,618,687	747,744
			(71,264)		(621,740)	(550,476)

<u>SUMMARY</u>		
	<u>6/27/22 2021-2022</u>	<u>6/27/22 2022-2023</u>
BEGINNING BALANCE:	2,711,250	2,839,986
EXCESS REVENUE OVER (UNDER) EXPENDITURES:	(71,264)	(621,740)
PROJECTED YEAR-END BALANCE:	2,639,986	2,218,246
	+ <u>200,000</u>	+ <u>200,000</u>
	2,839,986	2,418,246