

BIG BAY DE NOC SCHOOL

**2015-2016
BUDGET**

REVISED 03/15/16

BIG BAY DE NOC SCHOOL
2015-2016 General Fund Budget

Acct. #	Description	6/24/15 2015-2016	2015-2016 Totals	Proposed 2015-2016	Proposed Totals	Difference
110--GENERAL FUND REVENUE ACCOUNTS						
110-100	LOCAL REVENUE					
110-111-0000	Property Tax - Prior Year	1,000		1,000		-
110-111-2108	Property Tax - Fairbanks Township	190,042		189,938		(104)
110-111-2110	Property Tax - Garden Township	497,432		504,785		7,353
110-111-2113	Property Tax - Nahma Township	428,962		438,029		9,067
110-111-7704	Property Tax - Inwood Township	425,454		429,320		3,866
110-128-0000	Payment in Lieu of Taxes	200		200		-
110-151-0000	Earnings on Investments	600		600		-
110-192-0000	Contributions	50		3,200		3,150
110-192-9001	Library Contributions	350		350		-
110-192-9002	Special Ed Donations	323		323		-
110-199-0000	Miscellaneous Local Income	3,000		3,000		-
	100 CLASS TOTAL:		1,547,413		1,570,745	23,332
110-200	INTERMEDIATE REVENUE					
110-212-1000	Indian Education 2% Funding	-		-		-
	200 CLASS TOTAL:		-		-	-
110-300	STATE REVENUE					
110-311-0010	State Aid Foundation	127,475		95,039		(32,436)
110-311-1000	State Aid Dual Enrollment Incentive	-		-		-
110-312-0000	State Aid Headlee Data & MPSERS Adj.	20,082		20,225		143
110-312-0020	State Aid At Risk	57,348		72,145		14,796
110-312-0070	State Aid First Robotics	4,500		4,500		-
110-312-0100	State Aid School Readiness	-		-		-
110-312-0120	State Aid Headlee Obligation	38,421		42,368		3,947
110-312-1000	State Aid Technology Infrastructure Grant	-		-		-
110-312-2000	State Aid MPSERS Health Prefunding	-		114,441		114,441
110-317-0000	Received from Public Schools - GSRP	-		108,855		108,855
	300 CLASS TOTAL:		247,826		457,573	209,747
110-400	FEDERAL REVENUE					
110-411-0090	Impact Aid	18,000		18,259		259
110-412-0240	Education Jobs Fund	-		-		-
110-413-4120	Small Rural School Grant	8,474		8,130		(344)
110-413-4130	Indian Education	13,436		12,287		(1,149)
110-414-0140	Title I - Part A	90,715		89,223		(1,492)
110-414-0140	Title I - Part A	-		3,000		3,000
110-414-0210	Title II - Part A	22,824		31,024		8,200
110-417-0060	Substance Abuse Grant	-		-		-
110-418-0000	ISD Medicaid Reimbursement	300		300		-
110-421-0000	Hiawatha National Forest	145,000		145,000		-
	400 CLASS TOTAL:		298,749		307,223	8,474
110-500	OTHER REVENUE					
110-518-0120	MiBLISI Grant	-		-		-
110-519-0100	ISD School Readiness	70,000		-		(70,000)
110-541-0000	Reimbursement for Insurance Claims	-		-		-
110-552-0000	Prior Period Adjustments	10,000		10,000		-
110-593-0000	Sale of School Property	1,000		1,000		-
	500 CLASS TOTAL:		81,000		11,000	(70,000)
	GENERAL FUND REVENUE TOTALS:		2,174,988		2,346,541	171,553

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210--ATHLETIC FUND REVENUE ACCOUNTS						
210-171-0000	Athletic Admissions	14,000		14,000		-
210-192-0000	Athletic Donations	5,000		5,000		-
210-611-0000	Transfer from General Fund	-		56,500		56,500
ATHLETIC FUND REVENUE TOTALS:			19,000		75,500	56,500

250--FOOD SERVICE FUND REVENUE ACCOUNTS						
250-161-0110	Food Service Sales to Pupils	26,000		26,000		-
250-312-0020	Food Service At Risk Funds	1,160		1,070		(90)
250-312-0110	Food Service State Aid	6,761		6,778		17
250-414-0110	Food Service Federal Reimbursement	80,000		80,000		-
250-481-0110	Food Service USDA Commodities	9,000		9,000		-
250-482-0110	Food Service USDA Bonus Commodities	500		500		-
250-552-0110	Food Service Refund of Prior Year	-		-		-
250-611-0000	Transfer from General Fund	-		36,850		36,850
FOOD SERVICE FUND REVENUE TOTALS:			123,421		160,198	36,777

GENERAL FUND & SCHOOL SERVICE FUND REVENUE TOTALS:			2,317,409		2,582,239	264,830
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111--GENERAL FUND EXPENDITURE ACCOUNTS						
100	INSTRUCTIONAL ACCOUNTS					
111	Elementary Instruction					
111-111-1240-000-0000-06166-00	Elem. Teacher Salaries	231,802		246,641		14,839
111-111-1630-000-0000-06166-00	Elem. Aide Salaries	5,051		8,083		3,032
111-111-1760-000-0000-06166-00	Elem. Severance Pay	-		-		-
111-111-1870-000-0000-06166-00	Elem. Sub Teacher Salaries	2,000		2,000		-
111-111-2130-000-0000-06166-00	Elem. Medical Insurance	61,692		43,795		(17,897)
111-111-2310-000-0000-06166-00	Elem. Tuition Reimbursement	5,800		5,800		-
111-111-2820-000-0000-06166-00	Elem. Retirement	47,449		80,819		33,370
111-111-2820-000-2080-06166-00	Elem. Retirement - MPSERS Adj.	14,128		14,169		41
111-111-2830-000-0000-06166-00	Elem. FICA	19,263		21,363		2,100
111-111-2840-000-0000-06166-00	Elem. Worker's Comp.	725		796		71
111-111-2850-000-0000-06166-00	Elem. Unemployment	7,240		7,240		-
111-111-2920-000-0000-06166-00	Elem. Cash Option	18,001		22,526		4,525
111-111-3110-000-0000-06166-00	Elem. Instructional Purchased Services	6,000		6,000		-
111-111-3220-000-0000-06166-00	Elem. Workshops	100		550		450
111-111-4120-000-0000-06166-00	Elem. Equipment Repair	8,000		8,000		-
111-111-4220-000-0000-06166-00	Elem. Equipment Rental	4,000		4,000		-
111-111-5110-000-0000-06166-00	Elem. Teaching Supplies	4,125		4,125		-
111-111-5110-000-7640-06166-00	Elem. Teaching Supplies - Title II-A	2,349		6,625		4,276
111-111-5110-000-0000-06166-01	Elem. Teaching Supplies - LaLonde	150		150		-

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111-111-5110-000-0000-06166-02	Elem. Teaching Supplies - Novak	166		166		-
111-111-5110-000-0000-06166-03	Elem. Teaching Supplies - Dougherty	150		150		-
111-111-5110-000-0000-06166-04	Elem. Teaching Supplies - Nieuwenkamp	170		170		-
111-111-5110-000-0000-06166-05	Elem. Teaching Supplies - Kuehl	150		150		-
111-111-5110-000-0000-06166-06	Elem. Teaching Supplies - Jackson	350		350		-
111-111-5210-000-0000-06166-00	Elem. Textbooks	1,000		1,000		-
111-111-6410-000-0000-06166-00	Elem Capital Outlay	2,000		2,000		-
111-111-7410-000-0000-06166-00	Elem. Dues & Fees	500		500		-
111-111-7910-000-0000-06166-00	Elem. Misc. Expense	300		300		-
111 FUNCTION TOTAL:			442,661		487,468	44,807
112	Middle School					
111-112-1240-000-0000-06166-00	M.S. Teacher Salaries	77,836		88,965		11,129
111-112-1870-000-0000-06166-00	M.S. Sub. Teacher Salaries	500		500		-
111-112-2130-000-0000-06166-00	M.S. Medical Insurance	27,565		14,139		(13,426)
111-112-2210-000-0000-06166-00	M.S. Early Retirement Incentive	-		-		-
111-112-2310-000-0000-06166-00	M.S. Tuition Reimbursement	10,000		10,000		-
111-112-2820-000-0000-06166-00	M.S. Retirement	21,163		35,409		14,246
111-112-2830-000-0000-06166-00	M.S. FICA	7,045		8,086		1,041
111-112-2840-000-0000-06166-00	M.S. Worker's Comp.	243		278		35
111-112-2920-000-0000-06166-00	M.S. Cash Option	3,751		6,234		2,483
111-112-3110-000-0000-06166-00	M.S. Instructional Purchased Services	2,000		2,000		-
111-112-5110-000-0000-06166-00	M.S. Teaching Supplies	1,500		1,500		-
111-112-5110-000-0000-06166-01	M.S. Teaching Supplies - Barron	250		250		-
111-112-5110-000-0000-06166-02	M.S. Teaching Supplies - Eagle	155		155		-
111-112-5110-000-7640-06166-00	M.S. Teaching Supplies - Title II-A	-		528		528
111-112-5210-000-0000-06166-00	M.S. Textbooks	-		-		-
111-112-6410-000-0000-06166-00	M.S. Capital Outlay	-		-		-
111-112-7910-000-0000-06166-00	M.S. Misc. Expense	-		-		-
112 FUNCTION TOTAL:			152,008		168,044	16,036
113	High School					
111-113-1240-000-0000-06166-00	H.S. Teacher Salaries	153,249		151,685		(1,564)
111-113-1870-000-0000-06166-00	H.S. Sub Teacher Salaries	8,000		8,000		-
111-113-2130-000-0000-06166-00	H.S. Medical Insurance	22,048		13,508		(8,540)
111-113-2210-000-0000-06166-00	H.S. Early Retirement Incentive	-		-		-
111-113-2310-000-0000-06166-00	H.S. Tuition Reimbursement	2,000		2,000		-
111-113-2820-000-0000-06166-00	H.S. Retirement	41,570		59,084		17,514
111-113-2830-000-0000-06166-00	H.S. FICA	13,254		13,558		304
111-113-2840-000-0000-06166-00	H.S. Worker's Comp.	500		496		(4)
111-113-2850-000-0000-06166-00	H.S. Unemployment	-		-		-
111-113-2920-000-0000-06166-00	H.S. Cash Option	10,001		15,538		5,537
111-113-3110-000-0000-06166-00	H.S. Instructional Purchased Services	5,000		5,000		-
111-113-3220-000-0000-06166-00	H.S. Workshops	500		1,500		1,000
111-113-3710-000-0000-06166-00	H.S. Tuition	15,000		15,000		-
111-113-4120-000-0000-06166-00	H.S. Equipment Repair	8,000		7,000		(1,000)
111-113-4220-000-0000-06166-00	H.S. Equipment Rental	5,000		4,000		(1,000)
111-113-5110-000-0000-06166-00	H.S. Teaching Supplies	3,000		3,000		-
111-113-5110-000-0000-06166-01	H.S. Teaching Supplies - Thill	-		-		-
111-113-5110-000-0000-06166-02	H.S. Teaching Supplies - Nord	150		150		-
111-113-5110-000-0000-06166-03	H.S. Teaching Supplies - Moore	150		150		-
111-113-5110-000-0000-06166-04	H.S. Teaching Supplies - Kurpier	150		150		-
111-113-5110-000-0000-06166-05	H.S. Teaching Supplies - Maltby	150		3,300		3,150
111-113-5110-000-7640-06166-00	H.S. Teaching Supplies - Title II-A	-		1,958		1,958
111-113-5210-000-0000-06166-00	H.S. Textbooks	1,000		500		(500)
111-113-6410-000-0000-06166-00	H.S. Capital Outlay	1,000		500		(500)
111-113-7910-000-0000-06166-00	H.S. Misc. Expense	1,000		500		(500)

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111-113-8210-000-0000-06166-00	H.S. Voc. Ed Tuition to I.S.D.	17,825		16,100		(1,725)
111-113-8220-000-0000-06166-00	H.S. General Ed Tuition to I.S.D.	9,934		8,650		(1,284)
113 FUNCTION TOTAL:			318,481		331,327	12,846
118	Early Childhood					
111-118-1240-000-0000-06166-00	E.C. Teacher Salary	40,647		-		(40,647)
111-118-1630-000-0000-06166-00	E.C. Assoc. Teacher Salary	24,255		-		(24,255)
111-118-2820-000-0000-06166-00	E.C. Retirement	16,732		-		(16,732)
111-118-2830-000-0000-06166-00	E.C. FICA	5,092		-		(5,092)
111-118-2840-000-0000-06166-00	E.C. Worker's Comp.	202		-		(202)
111-118-2920-000-0000-06166-00	E.C. Cash Option	1,651		-		(1,651)
111-118-3210-000-0000-06166-00	E.C. Local Travel	200		-		(200)
111-118-3220-000-0000-06166-00	E.C. Workshops	250		-		(250)
111-118-5110-000-0000-06166-00	E.C. Teaching Supplies	500		-		(500)
111-118-7910-000-0000-06166-00	E.C. Misc. Expense	75		-		(75)
111-118-1240-000-3400-06166-00	E.C. Teacher Salary	-		16,895		16,895
111-118-1630-000-3400-06166-00	E.C. Assoc. Teacher Salary	-		14,046		14,046
111-118-2130-000-3400-06166-00	E.C. Medical Insurance	-		21,930		21,930
111-118-2820-000-3400-06166-00	E.C. Retirement	-		11,613		11,613
111-118-2830-000-3400-06166-00	E.C. FICA	-		2,366		2,366
111-118-2840-000-3400-06166-00	E.C. Worker's Comp.	-		96		96
111-118-2990-000-3400-06166-00	E.C. Cash Option	-		-		-
111-118-3210-000-3400-06166-00	E.C. Local Travel	-		1,350		1,350
111-118-3220-000-3400-06166-00	E.C. Workshops	-		-		-
111-118-5110-000-3400-06166-00	E.C. Teaching Supplies	-		6,150		6,150
111-118-7910-000-3400-06166-00	E.C. Misc. Expense	-		75		75
118 FUNCTION TOTAL:			89,604		74,521	(15,083)
122	Special Education					
111-122-1240-194-0000-06166-00	Spec. Ed. Teacher Salaries	53,867		58,190		4,323
111-122-1630-194-0000-06166-00	Spec. Ed. Aide Salaries	2,464		-		(2,464)
111-122-1870-194-0000-06166-00	Spec. Ed. Sub Teacher Salaries	500		500		-
111-122-2130-194-0000-06166-00	Spec. Ed. Medical Insurance	28,529		21,361		(7,168)
111-122-2210-194-0000-06166-00	Spec. Ed. Early Retirement Incentive	-		-		-
111-122-2310-194-0000-06166-00	Spec. Ed. Tuition Reimbursement	1,000		1,000		-
111-122-2820-194-0000-06166-00	Spec. Ed. Retirement	14,652		21,716		7,064
111-122-2830-194-0000-06166-00	Spec. Ed. FICA	4,478		4,567		89
111-122-2840-194-0000-06166-00	Spec. Ed. Worker's Comp	177		182		5
111-122-2920-194-0000-06166-07	Spec. Ed. Cash Option	701		-		(701)
111-122-3110-194-0000-06166-00	Spec. Ed. Instructional Purchased Services	1,500		1,500		-
111-122-3110-194-0000-06166-01	Spec. Ed. ISD Services	-		-		-
111-122-3130-194-0000-06166-00	Soec. Ed. Aide Purchased Services	-		-		-
111-122-3220-194-0000-06166-00	Spec. Ed. Workshops	500		500		-
111-122-5110-194-0000-06166-00	Spec. Ed. Teaching Supplies	500		500		-
111-122-7910-194-0000-06166-00	Spec. Ed. Misc. Expense	200		200		-
122 FUNCTION TOTAL:			109,068		110,216	1,148
125	Compensatory Education					
111-125-1220-000-6010-06166-00	Title I Director Salary	-		-		-
111-125-1240-000-3060-06166-00	At Risk Teacher Salary	20,373		-		(20,373)
111-125-1240-000-6010-06166-00	Title I Teacher Salary	23,500		17,825		(5,675)
111-125-1240-000-7700-06166-00	Indian Ed Tutoring Salary	9,220		8,000		(1,220)
111-125-1630-000-3060-06166-00	At Risk Aide Salary	17,116		11,992		(5,124)
111-125-1630-000-6010-06166-00	Title I Aide Salary	26,360		28,206		1,846
111-125-1870-000-6010-06166-00	Title I Sub Teacher Salaries	-		-		-
111-125-2130-000-3060-06166-00	At Risk Medical Insurance	-		2,414		2,414
111-125-2130-000-6010-06166-00	Title I Medical Insurance	6,567		14,578		8,011

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111-125-2820-000-3060-06166-00	At Risk Retirement	12,949		4,438		(8,511)
111-125-2820-000-6010-06166-00	Title I Retirement	17,222		18,083		861
111-125-2820-000-7700-06166-00	Indian Ed Retirement	3,185		2,960		(225)
111-125-2820-000-7700-06166-00	Indian Ed Retirement	-		(100)		(100)
111-125-2830-000-3060-06166-00	At Risk FICA	3,377		1,022		(2,355)
111-125-2830-000-6010-06166-00	Title I FICA	4,138		3,521		(617)
111-125-2830-000-7700-06166-00	Indian Ed FICA	706		612		(94)
111-125-2840-000-3060-06166-00	At Risk Worker's Comp.	117		38		(79)
111-125-2840-000-6010-06166-00	Title I Worker's Comp.	155		143		(12)
111-125-2840-000-7700-06166-00	Indian Ed Worker's Comp.	29		25		(4)
111-125-2920-000-3060-06166-00	At-Risk Cash Option	6,651		1,365		(5,286)
111-125-2920-000-6010-06166-00	Title I Cash Option	4,231		6,904		2,673
111-125-3110-000-3060-06166-00	At-Risk Purchased Services	500		5,020		4,520
111-125-3110-000-3490-06166-00	First Robotics Purchased Services	4,500		4,500		-
111-125-3110-000-6010-06166-00	Title I Purchased Services	-		-		-
111-125-3130-000-3060-06166-00	At-Risk Purchased Services	500		1,340		840
111-125-3130-000-6010-06166-00	Title I Purchased Services	-		-		-
111-125-3130-000-7700-06166-00	Indian Ed Aide Services	-		-		-
111-125-3220-000-3060-06166-00	At Risk Workshops	435		-		(435)
111-125-3220-000-7700-06166-28	Indian Ed Workshops	175		380		205
111-125-5110-000-3060-06166-00	At Risk Teaching Supplies	100		-		(100)
111-125-5110-000-6010-06166-00	Title I Teaching Supplies	540		120		(420)
111-125-5110-000-7640-06166-00	Title II-A Teaching Supplies	-		3,909		3,909
111-125-5110-000-7700-06166-00	Indian Ed Teaching Supplies	121		170		49
111-125-5110-000-7700-06166-00	Indian Ed Teaching Supplies	-		240		240
111-125-5110-000-8210-06166-00	Small Rural School Grant Supplies	8,474		8,130		(344)
111-125-7410-000-3060-06166-00	At Risk Dues & Fees	50		-		(50)
111-125-8290-000-3060-06166-00	At Risk Breakfast Funds	-		-		-
125 FUNCTION TOTAL:			171,291		145,835	(25,456)
TOTAL OF INSTRUCTIONAL ACCOUNTS:			1,283,113		1,317,411	34,298
200 SUPPORT ACCOUNTS						
213 Health						
111-213-3130-000-0000-06166-00	Health Nurse Services	500		3,250		2,750
213 FUNCTION TOTAL:			500		3,250	2,750
215 Speech						
111-215-3130-000-0000-06166-00	Speech Services	16,386		20,266		3,880
215 FUNCTION TOTAL:			16,386		20,266	3,880
221 Improvement of Instruction						
111-221-1870-000-7640-06166-00	Title II-A Sub Teacher Salaries	-		-		-
111-221-2820-000-7640-06166-00	Title II-A Retirement	-		-		-
111-221-2830-000-7640-06166-00	Title II-A FICA	-		-		-
111-221-3110-000-7640-00000-00	Title II-A Instructional Purchased Services	1,855		-		(1,855)
111-221-3220-000-3400-06166-00	GSRP - Workshops	-		2,000		2,000
111-221-3220-000-6010-06166-00	Title I - Workshops	1,090		2,572		1,482
111-221-3220-000-7640-06166-00	Title II-A Workshops	9,500		7,732		(1,768)
111-221-3220-000-8100-06166-00	MiBLISI Workshops	-		-		-
111-221-5990-000-8100-06166-00	MiBLISI Supplies	-		-		-
221 FUNCTION TOTAL:			12,445		12,304	(141)

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222	Educational Media Services					
111-222-4120-000-0000-06166-00	School Library Equipment Repair	200		200		-
111-222-5310-000-0000-06166-00	School Library Books	3,500		3,500		-
111-222-5410-000-0000-06166-00	School Library Periodicals	100		100		-
111-222-5990-000-0000-06166-00	School Library Supplies	500		500		-
111-222-7910-000-0000-06166-00	School Library Misc. Expense	200		200		-
	222 FUNCTION TOTAL:		4,500		4,500	-
225	Instruction Related Technology					
111-225-5110-000-2100-06166-00	TRIG Incentive Fund Supplies	-		-		-
111-225-5110-000-7640-06166-00	Computer Supplies	4,649		-		(4,649)
	225 FUNCTION TOTAL:		4,649		-	(4,649)
226	Supervision of Instructional Staff					
111-226-1170-000-6010-06066-00	Title I Director Salary	2,500		-		(2,500)
111-226-2820-000-6010-06066-00	Title I Director Retirement	864		-		(864)
111-226-2830-000-6010-06066-00	Title I Director FICA	192		-		(192)
111-226-2840-000-6010-06066-00	Title I Director Worker's Comp.	8		-		(8)
111-226-3190-001-6010-06066-00	Title I Workshops	-		3,000		3,000
111-226-3190-000-3400-06166-00	GSRP - EC Specialist	-		2,500		2,500
	226 FUNCTION TOTAL:		3,564		5,500	1,936
231	Board of Education					
111-231-1140-000-0000-00000-00	Board Salaries	2,000		2,000		-
111-231-3170-000-0000-00000-00	Board Legal Services	10,000		10,000		-
111-231-3180-000-0000-00000-00	Board Audit Services	7,800		7,800		-
111-231-3220-000-0000-00000-00	Board Workshops	2,000		500		(1,500)
111-231-4910-000-0000-00000-00	Board Election Costs	-		-		-
111-231-5990-000-0000-00000-00	Board Supplies	500		500		-
111-231-7410-000-0000-00000-00	Board Dues & Fees	3,000		2,500		(500)
111-231-7910-000-0000-00000-00	Board Misc. Expense	100		100		-
	231 FUNCTION TOTAL:		25,400		23,400	(2,000)
232	Executive Administration					
111-232-1110-000-0000-00000-00	Adm. Superintendent Salary	35,378		-		(35,378)
111-232-1620-000-0000-00000-00	Adm. Clerical Salary	34,235		35,235		1,000
111-232-1980-000-0000-00000-00	Adm. Clerical Overtime	200		200		-
111-232-2130-000-0000-00000-00	Adm. Medical Insurance	6,968		6,986		18
111-232-2820-000-0000-00000-00	Adm. Retirement	17,998		13,111		(4,887)
111-232-2830-000-0000-00000-00	Adm. FICA	5,341		2,711		(2,630)
111-232-2840-000-0000-00000-00	Adm. Worker's Comp.	252		146		(106)
111-232-2920-000-0000-00000-00	Adm. School Paid Annuity	13,500		-		(13,500)
111-232-3150-000-0000-00000-00	Adm. School Paid Annuity	-		13,500		13,500
111-232-3220-000-0000-00000-00	Adm. Workshops	1,000		1,000		-
111-232-5910-000-0000-00000-00	Adm. Office Supplies	300		750		450
111-232-7410-000-0000-00000-00	Adm. Dues & Fees	1,500		1,050		(450)
111-232-7910-000-0000-00000-00	Adm. Misc. Expense	-		-		-
111-232-8220-000-0000-00000-00	Adm. Payments to Other Districts	-		47,675		47,675
	232 FUNCTION TOTAL:		116,672		122,364	5,692
233	Grant Procurement					
111-233-3190-000-0000-00000-00	Contracted Grant Writer	-		-		-
	233 FUNCTION TOTAL:		-		-	-
241	School Administration					
111-241-1150-000-0000-06166-00	Sch. Adm. Principal Salaries	70,175		64,875		(5,300)

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Acct. #	Description	6/24/15 2015-2016	2015-2016 Totals	Proposed 2015-2016	Proposed Totals	Difference
111-241-1620-000-06166-00	Sch. Adm. Clerical Salaries	23,748		23,748		-
111-241-1620-000-2060-06166-00	Sch. Adm. Clerical - CEPI Datalink	-		-		-
111-241-1620-000-3700-06166-00	Sch. Adm. Clerical - Headlee Obligation	4,208		4,208		-
111-241-2130-000-0000-06166-00	Sch. Adm. Medical Insurance	33,004		33,082		78
111-241-2310-000-0000-06166-00	Sch. Adm. Tuition Reimbursement	1,000		1,000		-
111-241-2820-000-0000-06166-00	Sch. Adm. Retirement	25,299		34,348		9,049
111-241-2830-000-0000-06166-00	Sch. Adm. FICA	7,584		7,179		(405)
111-241-2840-000-0000-06166-00	Sch. Adm. Worker's Comp.	333		317		(16)
111-241-3220-000-0000-06166-00	Sch. Adm. Workshops	1,500		1,500		-
111-241-4120-000-0000-06166-00	Sch. Adm. Equipment Repair	5,000		1,000		(4,000)
111-241-5910-000-0000-06166-00	Sch. Adm. Office Supplies	5,000		4,000		(1,000)
111-241-6410-000-0000-06166-00	Sch. Adm. Capital Outlay	1,000		1,600		600
111-241-7410-000-0000-06166-00	Sch. Adm. Dues & Fees	1,500		1,500		-
111-241-7910-000-0000-06166-00	Sch. Adm. Misc. Expense	200		200		-
241 FUNCTION TOTAL:			179,551		178,557	(994)
252	Fiscal Services					
111-252-3150-000-0000-00000-00	Gen. Bus. Contracted Services	36,197		28,800		(7,397)
111-252-3220-000-0000-00000-00	Gen. Bus. Workshops	300		300		-
111-252-4140-000-0000-00000-00	Gen. Bus. Software Maintenance	8,500		11,000		2,500
111-252-5910-000-0000-00000-00	Gen. Bus. Office Supplies	500		3,397		2,897
111-252-6420-000-0000-00000-00	Gen. Bus. Capital Outlay	1,000		13,000		12,000
111-252-7410-000-0000-00000-00	Gen. Bus. Dues & Fees	500		500		-
252 FUNCTION TOTAL:			46,997		56,997	10,000
259	Other Business Services					
111-259-3920-000-0000-00000-00	Bus. Errors & Omissions Insurance	2,973		3,055		82
111-259-3990-000-0000-00000-00	Bus. Liability Insurance	3,006		3,015		9
111-259-7210-000-0000-00000-00	Bus. Interest on Loans	1,300		1,070		(230)
259 FUNCTION TOTAL:			7,279		7,140	(139)
261	Operation and Maintenance					
111-261-1170-000-0000-00000-00	Oper./Maint. Supervisor Salary	20,187		20,187		-
111-261-1640-000-0000-00000-00	Oper./Maint. Custodian Salaries	-		-		-
111-261-1860-000-0000-00000-00	Oper./Maint. Sub. Custodian Salaries	1,000		1,000		-
111-261-1960-000-0000-00000-00	Oper./Maint. Custodian Overtime	-		-		-
111-261-2130-000-0000-00000-00	Oper./Maint. Medical Insurance	3,484		3,493		9
111-261-2820-000-0000-00000-00	Oper./Maint. Retirement	5,463		7,840		2,377
111-261-2830-000-0000-00000-00	Oper./Maint. FICA	1,621		1,621		-
111-261-2840-000-0000-00000-00	Oper./Maint. Worker's Comp.	698		698		-
111-261-2850-000-0000-00000-00	Oper./Maint. Unemployment	-		-		-
111-261-3190-000-0000-00000-00	Oper./Maint. Contracted Services	-		4,200		4,200
111-261-3220-000-0000-00000-00	Oper./Maint. Workshops	2,500		1,000		(1,500)
111-261-3410-000-0000-00000-00	Oper./Maint. Telephone	9,000		9,000		-
111-261-3840-000-0000-00000-00	Oper./Maint. Trash Disposal	5,000		5,000		-
111-261-3910-000-0000-00000-00	Oper./Maint. Property/Building Insurance	16,709		15,516		(1,193)
111-261-3910-000-3400-00000-00	GSRP Oper./Maint. Property/Building Insura	-		1,193		1,193
111-261-4110-000-0000-00000-00	Oper./Maint. Building Maintenance	25,000		20,000		(5,000)
111-261-4110-000-0000-06166-00	Oper./Maint. Cleaning Service	40,576		40,576		-
111-261-4120-000-0000-00000-00	Oper./Maint. Equipment Repair	3,500		3,000		(500)
111-261-4130-000-0000-00000-00	Oper./Maint. Vehicle Repair	1,500		1,000		(500)
111-261-5520-000-0000-00000-00	Oper./Maint. Electric	120,000		112,000		(8,000)
111-261-5530-000-0000-00000-00	Oper./Maint. Bottled Gas	5,000		5,000		-
111-261-5990-000-0000-00000-00	Oper./Maint. Supplies	20,000		17,500		(2,500)
111-261-6410-000-0000-00000-00	Oper./Maint. Capital Outlay	-		-		-
111-261-7910-000-0000-00000-00	Oper./Maint. Misc. Expense	900		900		-
261 FUNCTION TOTAL:			282,138		270,724	(11,414)

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Acct. #	Description	6/24/15 2015-2016	2015-2016 Totals	Proposed 2015-2016	Proposed Totals	Difference
271	Pupil Transportation					
111-271-1170-000-0000-00000-00	Trans. Supervisor Salary	20,187		20,187		-
111-271-1610-000-3400-00000-00	GSRP Trans. Bus Driver Salaries	-		6,395		6,395
111-271-1610-000-0000-00000-00	Trans. Bus Driver Salaries	-		(6,395)		(6,395)
111-271-1610-000-0000-00000-00	Trans. Bus Driver Salaries	60,055		50,073		(9,982)
111-271-1610-000-0000-00000-19	Trans. Bus Driver - Extra Curricular	2,000		2,000		-
111-271-1760-000-0000-00000-00	Trans. Bus Driver Severance Pay	-		-		-
111-271-1860-000-0000-00000-00	Trans. Sub Bus Driver Salaries	7,000		14,500		7,500
111-271-1960-000-0000-00000-00	Trans. Bus Driver Overtime	2,500		3,000		500
111-271-2130-000-0000-00000-00	Trans. Medical Insurance	22,137		17,574		(4,563)
111-271-2130-000-3400-00000-00	GSRP Trans. Medical Insurance	-		1,956		1,956
111-271-2130-000-0000-00000-00	Trans. Medical Insurance	-		(1,956)		(1,956)
111-271-2410-000-0000-00000-00	Trans. Medical Services	1,500		1,500		-
111-271-2820-000-0000-00000-00	Trans. Retirement	23,652		33,212		9,560
111-271-2820-000-3400-00000-00	GSRP Trans. Retirement	-		2,318		2,318
111-271-2820-000-0000-00000-00	Trans. Retirement	-		(2,318)		(2,318)
111-271-2830-000-0000-00000-00	Trans. FICA	7,401		7,116		(285)
111-271-2830-000-3400-00000-00	GSRP Trans. FICA	-		515		515
111-271-2830-000-0000-00000-00	Trans. FICA	-		(515)		(515)
111-271-2840-000-0000-00000-00	Trans. Worker's Comp.	3,092		3,025		(67)
111-271-2840-000-3400-00000-00	GSRP Trans. Worker's Comp.	-		52		52
111-271-2840-000-0000-00000-00	Trans. Worker's Comp.	-		(52)		(52)
111-271-2920-000-0000-00000-00	Trans. Cash Option	5,001		3,250		(1,751)
111-271-2920-000-3400-00000-00	GSRP Trans. Cash Option	-		309		309
111-271-2920-000-0000-00000-00	Trans. Cash Option	-		(309)		(309)
111-271-3220-000-0000-00000-00	Trans. Workshops	2,000		2,000		-
111-271-3310-099-0000-00000-00	Trans. Pupil Transport - Special Education	-		-		-
111-271-3410-000-0000-00000-00	Trans. Telephone	-		-		-
111-271-3490-000-0000-00000-00	Trans. Radio Contract	3,200		3,200		-
111-271-3930-000-0000-00000-00	Trans. Vehicle Insurance	4,155		4,155		-
111-271-4110-000-0000-00000-00	Trans. Building Repair	1,000		500		(500)
111-271-4190-000-0000-00000-00	Trans. Other Repairs & Maintenance	5,000		7,500		2,500
111-271-5710-000-0000-00000-00	Trans. Motor Fuel & Oil	40,000		35,000		(5,000)
111-271-5710-000-3400-00000-00	GSRP Trans. Motor Fuel & Oil	-		3,600		3,600
111-271-5710-000-0000-00000-00	Trans. Motor Fuel & Oil	-		(3,600)		(3,600)
111-271-5720-000-0000-00000-00	Trans. Tires & Batteries	2,000		2,000		-
111-271-5730-000-0000-00000-00	Trans. Vehicle Repair Parts	10,000		10,000		-
111-271-5790-000-0000-00000-00	Trans. Garage Supplies	3,000		3,000		-
111-271-6420-000-0000-00000-00	Trans. Capital Outlay	2,000		2,000		-
111-271-6650-000-0000-00000-00	Trans. Bus Purchase	8,000		8,000		-
111-271-7410-000-0000-00000-00	Trans. Dues & Fees	500		500		-
111-271-7910-000-0000-00000-00	Trans. Misc. Expense	100		100		-
	271 FUNCTION TOTAL:		235,480		233,392	(2,088)
282	Communication Services					
111-282-3430-000-0000-06166-00	Comm. Service Postage	3,600		3,600		-
111-282-3510-000-0000-06166-00	Comm. Service Advertising	5,000		7,250		2,250
	282 FUNCTION TOTAL:		8,600		10,850	2,250
283	Staff/Personnel Services					
111-283-3220-000-7640-06166-00	Title II-A Workshops	3,644		2,100		(1,544)
111-283-7410-000-0000-00000-00	Staff Dues & Fees	1,000		1,000		-
	283 FUNCTION TOTAL:		4,644		3,100	(1,544)
284	Technology					
111-284-3150-000-0000-00000-00	Technology - USF	2,000		2,000		-
111-284-3150-000-0000-06166-00	Technology Contracted Service	33,000		33,000		-

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Acct. #	Description	6/24/15 2015-2016	2015-2016 Totals	Proposed 2015-2016	Proposed Totals	Difference
111-284-4140-000-0000-00000-00	Technology Software Maintenance	12,000		12,000		-
111-284-5990-000-0000-00000-00	Technology Supplies	15,000		15,000		-
111-284-6420-000-0000-00000-00	Technology Equipment	10,000		10,000		-
111-284-7910-000-0000-00000-00	Technology Misc. Expense	600		600		-
284 FUNCTION TOTAL:			72,600		72,600	-
291	Pupil Activities					
111-291-1170-000-0000-00000-00	Pupil Activities Director Salary	3,000		-		(3,000)
111-291-1490-000-0000-00000-00	Pupil Activities Salaries	8,925		6,500		(2,425)
111-291-2820-000-0000-00000-00	Pupil Activities Retirement	3,075		2,405		(670)
111-291-2830-000-0000-00000-00	Pupil Activities FICA	913		498		(415)
111-291-2840-000-0000-00000-00	Pupil Activities Worker's Comp.	37		21		(16)
291 FUNCTION TOTAL:			15,950		9,424	(6,526)
299	School Improvement					
111-299-7910-000-0000-06166-00	School Improvement Misc. Expense	1,500		1,500		-
299 FUNCTION TOTAL:			1,500		1,500	-
TOTAL OF ALL SUPPORT ACCOUNTS:			1,038,855		1,035,868	(2,987)
490	Prior Period Adjustments					
111-492-8910-000-0000-00000-00	Prior Period Adjustments	10,000		10,000		-
490 FUNCTION TOTAL:			10,000		10,000	-
TOTAL OF ALL ADJUSTMENTS			10,000		10,000	-
6XX	Transfers					
111-611-9990-000-0000-00000-00	Indirect Cost Rate Recovery	(4,175)		(9,439)		(5,264)
111-621-8110-000-0000-00000-00	Transfer to Athletics	-		56,500		56,500
111-625-8110-000-0000-00000-00	Transfer to Food Service	-		36,850		36,850
111-611-9990-000-3400-00000-00	GSRP Indirect Cost	-		3,996		3,996
111-611-9990-000-6010-00000-00	Title I-A Indirect Cost	3,348		4,806		1,458
111-611-9990-000-7640-00000-00	Title II-A Indirect Cost	827		637		(190)
6XX FUNCTION TOTAL:			-		93,350	93,350
TOTAL OF ALL TRANSFERS:			-		93,350	93,350
TOTAL GENERAL FUND EXPENSES			2,331,968		2,456,629	124,661

211-ATHLETIC FUND EXPENDITURE ACCOUNTS

271	Transportation					
211-271-1610-000-0000-06166-00	Athletic Bus Driver Salaries	6,500		6,500		-
211-271-2820-000-0000-06166-00	Athletic Bus Driver Retirement	1,676		2,405		729
211-271-2830-000-0000-06166-00	Athletic Bus Driver FICA	498		498		-
211-271-2840-000-0000-06166-00	Athletic Bus Driver Worker's Comp.	220		220		-
211-271-5710-000-0000-06166-00	Athletic Gas & Oil	-		-		-

**BIG BAY DE NOC SCHOOL
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Acct. #	Description	6/24/15 2015-2016	2015-2016 Totals	Proposed 2015-2016	Proposed Totals	Difference
271 FUNCTION TOTAL:			8,894		9,623	729
293	Athletics					
211-293-1170-000-0000-06166-00	Athletic Director Salary	4,000		6,000		2,000
211-293-1560-000-0000-06166-00	Athletic Coaches Salaries	9,796		11,421		1,625
211-293-1690-000-0000-06166-00	Athletic Misc. Salaries	1,500		1,500		-
211-293-2820-000-0000-06166-00	Athletic Retirement	3,944		7,001		3,057
211-293-2830-000-0000-06166-00	Athletic FICA	1,171		1,448		277
211-293-2840-000-0000-06166-00	Athletic Worker's Comp.	48		59		11
211-293-3130-000-0000-06166-00	Athletic Contracted Coaches	20,158		17,509		(2,649)
211-293-3190-000-0000-06166-00	Athletic Officials	10,000		9,439		(561)
211-293-3220-000-0000-06166-00	Athletic Workshops	1,000		500		(500)
211-293-4120-000-0000-06166-00	Athletic Equipment Repair	-		-		-
211-293-4910-000-0000-06166-00	Athletic Games Management	2,000		2,000		-
211-293-5990-000-0000-06166-00	Athletic Supplies	6,000		6,000		-
211-293-7410-000-0000-06166-00	Athletic Dues & Fees	2,500		2,500		-
211-293-7910-000-0000-06166-00	Athletic Misc. Expense	500		500		-
293 FUNCTION TOTAL:			62,617		65,877	3,260
TOTAL ATHLETIC FUND EXPENSES			71,511		75,500	3,989
251 - SCHOOL LUNCH FUND EXPENDITURE ACCOUNTS						
297	Food Service					
251-297-1160-000-8510-06166-00	Food Service Supervisor Salary	19,195		19,195		-
251-297-1650-000-8500-06166-00	Food Service Breakfast Salaries	2,500		2,500		-
251-297-1650-000-8510-06166-00	Food Service Lunch Salaries	21,891		23,122		1,231
251-297-1860-000-8510-06166-00	Food Service Lunch Sub Salaries	1,000		1,000		-
251-297-2130-000-8510-06166-00	Food Service Medical Insurance	15,304		15,002		(302)
251-297-2210-000-8510-06166-00	Food Service Retirement Incentive	-		-		-
251-297-2820-000-8500-06166-00	Food Service Breakfast Retirement	645		925		280
251-297-2820-000-8510-06166-00	Food Service Lunch Retirement	10,850		16,028		5,178
251-297-2830-000-8500-06166-00	Food Service Breakfast FICA	192		192		-
251-297-2830-000-8510-06166-00	Food Service Lunch FICA	3,660		3,751		91
251-297-2840-000-8500-06166-00	Food Service Breakfast Worker's Comp.	83		83		-
251-297-2840-000-8510-06166-00	Food Service Lunch Worker's Comp.	1,352		1,393		41
251-297-2990-000-8510-06166-00	Food Service Cash Option	5,751		5,707		(44)
251-297-3190-000-8510-06166-00	Food Service Purchased Services	2,000		2,500		500
251-297-3190-000-3400-06166-00	GSRP Food Service Purchased Services	-		9,500		9,500
251-297-3190-000-0000-06166-00	Food Service Purchased Services	-		(9,500)		(9,500)
251-297-3220-000-8510-06166-00	Food Service Workshops	500		500		-
251-297-4120-000-8510-06166-00	Food Service Equipment Repair	500		500		-
251-297-5610-000-8500-06166-00	Food Service Breakfast Food	14,000		14,000		-
251-297-5610-000-8510-06166-00	Food Service Lunch Food	35,000		35,000		-
251-297-5620-000-8510-06166-00	Food Service USDA Commodities Delivery	500		500		-
251-297-5640-000-8500-06166-00	Food Service Breakfast Non-Food Items	300		300		-
251-297-5640-000-8510-06166-00	Food Service Lunch Non-Food Items	5,000		5,000		-
251-297-5650-000-7810-06166-00	Food Service Commodities Usage	9,000		9,000		-
251-297-5650-000-7820-06166-00	Food Service Bonus Commodities	1,000		500		(500)
251-297-6450-000-8510-06166-00	Food Service Equipment Replacement	2,000		500		(1,500)
251-297-7910-000-8510-06166-00	Food Service Misc. Expense	3,000		3,000		-
297 FUNCTION TOTAL:			155,223		160,198	4,975

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Acct. #	Description	6/24/15 2015-2016	2015-2016 Totals	Proposed 2015-2016	Proposed Totals	Difference
	TOTAL SCHOOL LUNCH FUND EXPENSES		155,223		160,198	4,975
	SCHOOL SERVICE FUND EXPENSE TOTALS:		226,734		235,698	8,964
	GENERAL & SCHOOL SERVICE EXPENSE TOTALS:		2,558,702		2,692,327	133,625
	NET CHANGE IN FUND BALANCE		(241,293)		(110,088)	131,205

			SUMMARY	
			<u>2015-2016 6/24/15</u>	<u>2015-2016 Proposed</u>
	BEGINNING BALANCE:		394,429	448,715
	NET CHANGE IN FUND BALANCE:		(241,293)	(110,088)
	PROJECTED YEAR-END BALANCE:		<u>153,136</u>	<u>338,627</u>
	PROJECTED GENERAL FUND/ATHLETICS/FOOD SERVICE REVENUES:		2,317,409	2,488,889
	FUND BALANCE AS PERCENTAGE OF CURRENT YEAR REVENUES:		6.61%	13.61%