

2022-2023 Fiscal Year Budget

Manson School District No. 19

What are the budgets for Manson School District?

The District has five separate funds that must be budgeted for:

- The **General Fund** contains all financial resources except for those required by Law to be accounted for in other funds. Revenues are primarily from state funds, special maintenance and operations levy funds, federal funds, and local fees. Expenditures include salaries and benefits costs, and non-labor costs such as supplies and instructional materials, utilities, fuel, insurance, and printing costs.
- The Capital Projects Fund provides for acquisition of land/buildings and, major upgrades of facilities, and construction of new facilities. This fund is generally financed from the sale of bonds, transfers from the General Fund, and special capital levies.
- The **Debt Service Fund** provides for the redemption and payment of interest on bonds. This fund is typically kept at a very low balance, except when a debt payment comes due.
- The Associated Student Body (ASB) Fund accounts for the student extracurricular activities in each school. Revenues are generated, in part, by fees from students and nonstudents attending any optional noncredit extracurricular event of the district. Although the ASB fund is under the control of the Board of Directors, the ASB prepares and submits a revenue and expenditure plan for Board approval.
- The Transportation Vehicle Fund accounts for the purchase of or major repair of pupil transportation equipment/buses. The
 Transportation Vehicle Fund is financed by state reimbursement to school districts for depreciation of approved pupil
 transportation equipment/buses.

Capital Projects Fund	Actual 2020-21	Budget 2021-22	Budget 2022-23
Beginning Fund Balance	162,027	210,000	1,439,253
1000 Local Taxes	542,121	501,000	500,000
2000 Local Non-Tax	2,486	1,525	1,525
3000 State, General Purpose	-	-	-
4000 State, Special Purpose	110,097	-	-
5000 Federal, General Purpose	-	-	-
6000 Federal, Special Purpose	-	-	-
7000 Revenus from Other Districts	-	-	-
8000 Revenues from Other Agencies	-	-	-
9000 Other Financing	550,000	-	-
Total Revenues	1,204,704	502,525	501,525
10 Sites	542,500	-	-
20 Buildings	45,073	200,000	1,255,000
30 Equipment	-	-	-
40 Energy	-	-	-
50 Sales & Lease Expenditures	-	-	-
60 Bond Issuance Expenditures	-	-	-
Total Expenditures	587,573	200,000	1,255,000
Operating Transfers In/(Out)	(372,818)	(44,770)	(152,000)
Ending Fund Balance	406,340	467,755	533,778

Debt Service Fund	Actual 2020-21	Budget 2021-22	Budget 2022-23
Beginning Fund Balance	4,949	100	98
1000 Local Taxes	-	-	-
2000 Local Non-Tax	51	50	10
3000 State, General Purpose	-	-	-
4000 State, Special Purpose	-	-	-
5000 Federal, General Purpose	-	-	-
8000 Revenues from Other Agencies	-	-	-
9000 Other Financing	375,897	44,770	233,732
Total Revenues	375,948	44,820	233,742
11 Matured Bonds	368,536	32,440	183,189
21 Interest on Bonds	7,426	11,331	48,543
61 Bond Transfer Fees	-	1,000	2,000
Total Expenditures	375,962	44,771	233,732
Operating Transfers In/(Out)	-	-	-
Ending Fund Balance	4,935	149	108

ASB Fund	Actual 2020-21	Budget 2021-22	Budget 2022-23
Beginning Fund Balance	78,340	88,673	107,829
1000 General Student Body	38,965	90,375	82,080
2000 Athletics	24,233	28,121	80,250
3000 Classes	3,946	13,325	11,000
4000 Clubs	4,772	12,000	15,320
6000 Private Monies	2,125	-	-
Total Revenues	74,041	143,821	188,650
1000 General Student Body	13,579	80,700	83,320
2000 Athletics	13,887	16,879	77,600
3000 Classes	2,046	3,100	14,300
4000 Clubs	3,778	10,523	14,480
6000 Private Monies	2,125	-	-
Total Expenditures	35,414	111,202	189,700
Operating Transfers In/(Out)	-	-	_
Ending Fund Balance	116,966	121,292	106,779

Transportation Vehicle Fund	Actual 2020-21	Budget 2021-22	Budget 2022-23
Beginning Fund Balance	150,720	200,000	173,215
1000 Local Taxes	-	-	-
2000 Local Nontax	1,685	1,750	2,000
3000 State, General Purpose	-	-	-
4000 State, Special Purpose	48,059	37,064	43,294
5000 Federal, General Purpose	-	-	-
6000 Federal, Special Purpose	-	-	-
8000 Other Agencies & Associates	-	-	-
9000 Other Financing Sources	-	-	-
Total Revenues	49,744	38,814	45,294
30 Equipment Purchase/Repair	-	190,000	218,509
Total Expenditures	-	190,000	218,509
Operating Transfers In/(Out)	-		-
Ending Fund Balance	200,464	48,814	-

What about the Scholarship Funds?

Manson School District has a **Trust & Agency Fund** that is made up of three separate scholarship funds:

- Freer
- Leffler
- Beresford

These funds are held in trust and are not considered property of the District. Because of this, we are not required to adopt a budget for this fund.

Trust & Agency Fund	Budget
Trust & Agency Fund	2022-23
Beginning Fund Balance	264,170
ADD: Investment Interest	10
LESS: Payment of Scholarships	(20,000)
Ending Fund Balance	244,180

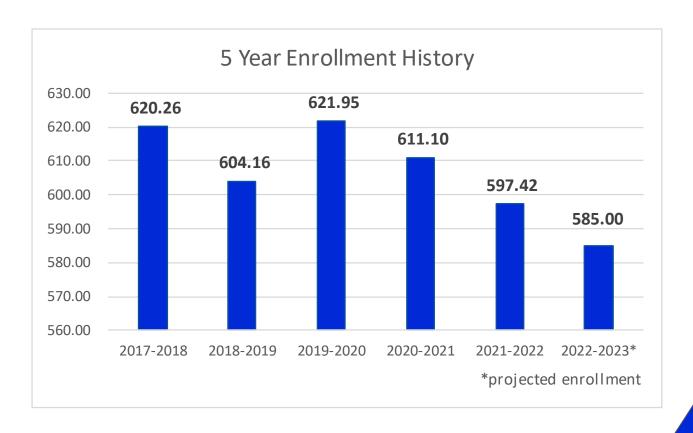
General Fund Overview Fiscal Year 2022-2023

General Fund Summary	Actual 2020-2021	Budget 2021-2022	Budget 2022-2023
Beginning Fund Balance	1,094,083	1,100,000	1,127,256
1000 Local Taxes	1,520,918	1,537,139	1,702,869
2000 Local Non-Tax	121,010	610,850	819,400
3000 State, General Purpose	5,498,254	5,371,935	5,816,778
4000 State, Special Purpose	2,469,414	2,543,780	2,669,137
5000 Federal, General Purpose	21,655	21,655	-
6000 Federal, Special Purpose	1,033,000	1,483,020	1,802,595
7000 Revenues from Other School Districts	76,239	63,000	46,800
8000 Revenues from Other Agencies	11,650	-	-
9000 Other Financing	-	-	-
Total Revenues	10,752,141	11,631,379	12,857,579
00 Regular Instruction	5,134,710	5,239,020	5,768,803
10 Federal Special Purpose Funding	221,272	615,333	622,544
20 Special Education Instruction	904,923	985,394	1,043,202
30 Vocational Instruction	357,072	490,291	371,444
40 Skills Center Instruction	-	-	-
50/60 Compensatory Education	1,194,210	1,158,778	1,292,580
70 Other Instructional Programs	31,942	533,580	767,624
80 Community Services	464,468	471,468	511,723
90 Support Services	2,501,653	2,412,296	2,364,517
Total Expenditures	10,810,249	11,906,160	12,742,437
Operating Transfers In/(Out)	(38,833)	-	(81,732)
Ending Fund Balance	997,142	825,219	1,160,666

How is our enrollment?

In Washington State, enrollment drives the amount of state-provided funding school districts receive. Manson has seen volatile enrollment numbers over the past several years, which were exacerbated by the effects of the COVID-19 pandemic.

We budgeted conservatively with **585 FTE** for the 2022-2023 year, however we hope to end the year higher than projected.



What is the status of our levies?

The District currently has two levies in effect.

Our **Educational Programs and Operations (EPO) Levy** was approved by voters on February 9, 2021 to continue to fund education programs and operations not funded by the State. The following collections were approved:

- 2022 \$1,671,774
- 2023 \$1,738,474

We will need to consider running another EPO levy in the 2022-2023 fiscal year to ensure seamless collections into the 2023-2024 fiscal year.

Our **Capital Projects Levy** was approved by voters on February 12, 2019 to build a new Early Learning Center, renovate existing facilities, and fund technology. The following collections were approved:

- 2020 \$499,000
- 2021 \$499,000
- 2022 \$499,000
- 2023 \$499,000
- 2024 \$499,000
- 2025 \$499,000



Where does the money come from?

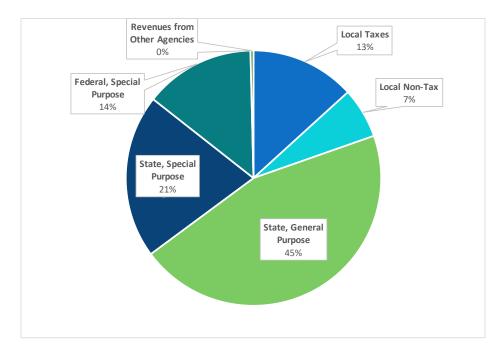
67%, or \$8,504,434, comes from the State, which consists of apportionment revenues based on actual enrollment and categorical programs.

14%, or \$1,802,595, comes from Federal grants and funding, such as the Every Child Succeeds Act (ECSA) and ESSER programs.

13%, or \$1,686,436, comes from Local taxes collected via our approved EPO levy. Because the District's fiscal year runs September 1st to August 31st, portions of two calendar years are used when determining the annual collection.

6%, or **\$819,400**, comes from Local non-tax revenues which include tuition, fees, food service revenues, interest revenues, and facility use fees. This is also where the District budgets capacity for new programs.

Less than 1%, or \$46,800, comes from the Discurren Foundation to support our post-secondary programs.



General Fund Revenues	Actual 2020-2021	Budget 2021-2022	Budget 2022-2023
1100 Local Property Tax	1,520,566	1,536,502	1,622,869
1400 Local In Lieu of Taxes	-	-	80,000
1500 Timber Excise Tax	352	-	-
1900 Other Local Taxes	352	637	-
Total Local Tax	1,521,271	1,537,139	1,702,869
2100 Tuition and Fees	300	4,750	10,000
2200 Sale of Goods & Services, Unassigned	7,506	4,900	2,400
2289 Community Services	2,960	-	-
2298 Food Services	1,685	_	2,000
2300 Investment Earnings	952	5,200	5,000
2500 Gifts and Donations	16,312	16,000	50,000
2600 Fines and Damages	760	10,000	50,000
2900 Local Support Non-Tax	90,535	580,000	750,000
Total Local Non-Tax	121,010	610,850	819,400
3100 State Apportionment	5,413,016	5,283,108	5,714,928
3121 State Apportionment	85,238	88,827	101,850
Total State, General Purpose	5,498,254		
4121 Special Education		5,371,935	5,816,778
•	716,218 446,249	679,641 432,042	743,684
4158 Charles Dilet Programs	•	•	459,832
4158 Special Pilot Programs	201,686	185,248	139,235
4165 Transitional Bilingual	342,538	394,888	337,704
4174 Highly Capable	17,150	16,925	17,483
4198 School Food Service	7,507	-	4,642
4199 Transportation	326,217	423,186	423,522
4388 Childcare - Other State Agencies (ECEAP)	411,850	411,850	543,035
Total State, Special Purpose	2,469,414	2,543,780	2,669,137
5500 Federal Forests	21,655	21,665	-
Total Federal, General Purpose	21,655	21,665	-
6100 Special Purpose, OSPI, Unassigned	80,055	-	50,000
6112 Federal Special Purpose - ESSER II	83,887	336,500	12,000
6113 Federal Special Purpose - ESSER III	-	278,833	565,000
6113 Federal Special Purpose - ESSER III Learning Loss	-	278,833	129,263
6124 Federal Special Education Grants	93,076	144,097	174,147
6138 Federal Vocational Education	2,929	3,734	3,434
6151 ESEA Disadvantaged, Fed Title I	157,229	108,164	183,565
6152 Other Title, ESEA Federal	54,395	23,097	35,37
6153 ESEA Migrant - Federal	33,948	51,895	65,200
6164 Title III LEP and Immigrant	20,288	30,200	30,297
6176 Targeted Assistance - ESSER I	38,865	-	-
6188 Childcare	-	32,000	-
6198 School Food Service	449,232	449,500	534,315
6998 USDA Commodities	19,097	25,000	20,000
Total Federal, Special Purpose	1,033,000	1,761,853	1,802,595
7100 Program Participation, Unassigned	6,239	23,000	-
7189 Other Community Services	70,000	40,000	46,800
Total Revenues from Other Districts	76,239	63,000	46,800
8500 Nonfederal, ESD	11,650	-	-
Total Other Agencies	11,650	-	-
Total of All Revenues	10,752,493	11,910,222	12,857,579

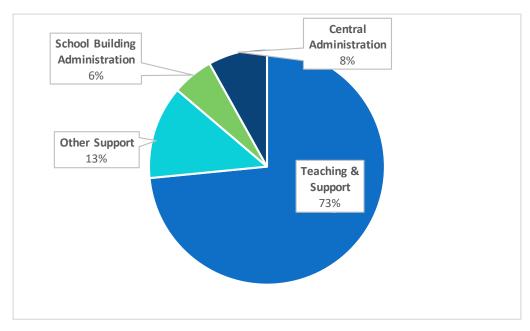
Where does the money go?

73%, or \$9,3589,860, is spent on teaching and teaching support. This includes funding for teachers, instructional assistants, teaching supplies, materials and textbooks, counselors and librarians, special education and related services, health services, and pupil management and safety.

13%, or \$1,630,204, is spent on other school support. This includes operation and maintenance of buildings and grounds, utilities, security, student transportation, nutritional services, insurance, and data processing.

6%, or \$723,369, is spent on school building management. This includes principals, assistant principals, secretarial and clerical support, and other expenses related to the management of the school building.

8%, or \$1,029,004, is spent on central administration. This includes the expenses of the School Board, Superintendent's Office, Human Resources, Business Office, and the supervision of the following activities: instruction, maintenance and operations, student transportation, and food services.



General Fund Expenditures	Actual 202	Actual 2020-2021 Budget 2021-2022		Budget 2021-2022		2-2023
by Activity	Amount	Percent	Amount	Percent	Amount	Percent
22 Learning Resources	65,300	0.60%	60,617	0.51%	74,894	0.59%
24 Guidance & Counseling	174,035	1.61%	186,917	1.57%	305,620	2.40%
25 Pupil Management & Safety	106,678	0.99%	107,530	0.90%	149,121	1.17%
26 Health Service	289,146	2.67%	289,966	2.44%	336,227	2.64%
27 Teaching	5,822,282	53.86%	7,053,652	59.24%	7,617,631	59.78%
28 Extracurricular	311,683	2.88%	365,783	3.07%	273,075	2.14%
29 Payments to School Districts	198,507	1.84%	180,969	1.52%	170,000	1.33%
31 Instructional Professional Develop	102,335	0.95%	134,506	1.13%	324,339	2.55%
32 Instructional Technology	145,462	1.35%	59,000	0.50%	21,943	0.17%
33 Curriculum	28,467	0.26%	19,310	0.16%	7,000	0.05%
34 Professional Learning - State	69,564	0.64%	71,146	0.60%	80,010	0.63%
Total Teaching & Support	7,313,458	67.65%	8,529,396	71.64%	9,359,860	73.45%
42 Food	210,068	1.94%	221,900	1.86%	198,500	1.56%
44 Nutrition Services - Operations	280,321	2.59%	319,123	2.68%	348,291	2.73%
49 Nutrition Services - Transfers	-	0.00%	(6,500)	-0.05%	-	0.00%
52 Operating Buses	323,746	2.99%	270,762	2.27%	268,575	2.11%
53 Maintenance of School Buses	100,189	0.93%	85,288	0.72%	66,370	0.52%
56 Insurance	17,143	0.16%	15,000	0.13%	15,000	0.12%
59 Transportation - Transfers	(93,971)	-0.87%	(59,555)	-0.50%	(60,000)	-0.47%
62 Grounds Care - Maintenance	56,654	0.52%	18,000	0.15%	5,263	0.04%
63 Operation of Buildings	417,978	3.87%	426,707	3.58%	362,478	2.84%
64 Maintenance of Bldgs./Equipment	101,378	0.94%	58,000	0.49%	17,000	0.13%
65 Utilities	155,804	1.44%	134,000	1.13%	118,000	0.93%
67 Building Security	2,268	0.02%	1,648	0.01%	-	0.00%
68 Insurance	90,944	0.84%	101,800	0.86%	80,000	0.63%
72 Information Systems	127,399	1.18%	124,205	1.04%	102,257	0.80%
73 Printing	37,915	0.35%	37,000	0.31%	37,000	0.29%
74 Warehouse	621	0.01%	642	0.01%	1,011	0.01%
75 Motor Pool	17,713	0.16%	19,027	0.16%	70,459	0.55%
Total Other Support	1,846,170	17.08%	1,767,047	14.84%	1,630,204	12.79%
23 Principal's Office	711,844	6.58%	714,076	6.00%	723,369	5.68%
Total School Building Administration	711,844	6.58%	714,076	6.00%	723,369	5.68%
11 Board of Directors	40,827	0.38%	45,000	0.38%	43,400	0.34%
12 Superintendent's Office	226,558	2.10%	202,394	1.70%	244,118	1.92%
13 Business Office	221,107	2.05%	199,401	1.67%	245,564	1.93%
14 Human Resources	77,875	0.72%	83,527	0.70%	78,214	0.61%
21 Supervision - Instruction	235,714	2.18%	223,490	1.88%	266,317	2.09%
41 Supervision - Food Services	24,003	0.22%	20,773	0.17%	22,291	0.17%
51 Supervision - Transport. & Main.	62,349	0.58%	68,209	0.57%	72,323	0.57%
61 Supervision - Building	50,345	0.47%	52,847	0.44%	56,777	0.45%
Total Central Administration	938,778	8.68%	895,641	7.52%	1,029,004	8.08%
Total Expenditures by Activity	10,810,249	100%	11,906,160	100%	12,742,437	100%

General Fund Expenditures	Actual 2020-2021		Budget 2021-2022		Budget 20:	22-2023
by Program	Amount	Percent	Amount	Percent	Amount	Percent
01 Basic Ed	5,134,622	47.50%	5,239,023	44.00%	5,768,803	45.27%
97 District-wide Support	1,614,834	14.94%	1,504,198	12.63%	1,461,541	11.47%
Total Core Basic Ed Activities	6,749,456	62.44%	6,743,221	56.64%	7,230,344	56.74%
11 GEER	80,055	0.74%	-	0.00%	-	0.00%
12 ESSER II	76,208	0.70%	336,500	2.83%	10,195	0.08%
13 ESSER III	16,506	0.15%	278,833	2.34%	509,948	4.00%
14 ESSER III Learning Loss	48,502	0.45%	-	0.00%	102,401	0.80%
21 Special Education	816,198	7.55%	841,008	7.06%	875,847	6.87%
24 Special Education - Federal	88,725	0.82%	144,385	1.21%	167,355	1.31%
31 Vocational Education	335,026	3.10%	471,556	3.96%	299,401	2.35%
34 Middle School Vocational Education	19,254	0.18%	15,176	0.13%	68,740	0.54%
38 Federal Vocational Education	2,792	0.03%	3,559	0.03%	3,303	0.03%
51 Title I, Disadvantaged	153,345	1.42%	113,688	0.95%	180,014	1.41%
52 School Improvement	49,895	0.46%	22,214	0.19%	37,428	0.29%
53 ESEA Migrant - Federal	32,356	0.30%	43,923	0.37%	62,712	0.49%
55 Learning Assistance Program	432,209	4.00%	427,306	3.59%	457,809	3.59%
58 Special & Pilot Programs	181,493	1.68%	179,325	1.51%	201,036	1.58%
64 Title III, Limited English Proficiency	19,336	0.18%	29,181	0.25%	30,109	0.24%
65 Transitional Bilingual	325,576	3.01%	343,140	2.88%	323,472	2.54%
74 High Capable	31,942	0.30%	33,579	0.28%	17,624	0.14%
79 Other Instructional Programs	-	0.00%	500,000	4.20%	750,000	5.89%
88 Childcare - Other State Agency	436,539	4.04%	431,445	3.62%	464,923	3.65%
89 Other Community Services	27,930	0.26%	40,023	0.34%	46,800	0.37%
98 Food Services	488,265	4.52%	528,394	4.44%	540,708	4.24%
99 Transportation	398,642	3.69%	379,704	3.19%	362,268	2.84%
Total CATEGORICAL	4,060,793	37.56%	5,162,939	43.36%	5,512,093	43.26%
Total Expenditures	10,810,249	100%	11,906,160	100%	12,742,437	100%

What else do I need to know?

In 2020-2021, the State of Washington Supplemental Budget placed a new requirement on district reporting regarding the use of Materials, Supplies, and Other Contracts (MSOC) funds. This requirement states that as part of the budget development, hearing, and review process required by chapter 28A.505 RCW, each school district must disclose:

- a) The amount of state funding to be received by the District;
- b) The amount the district proposes to spend for materials, supplies, and operating costs;
- c) If (a) exceeds (b): any proposed use of this difference, and how this use will improve student achievement.

Manson School District will receive, inclusive of CTE funding, \$1,233,776 in state MSOC funding. We expect to spend \$2,758,998 in MSOC, exceeding our state provided funding by \$1,525,222.

General Fund Expenditures	Actual 2020-2021		Budget 2021-2022		Budget 202	2-2023
by Activity	Amount	Percent	Amount	Percent	Amount	Percent
2 Certificated Salaries	4,215,322	38.99%	4,261,761	35.79%	4,765,203	37.40%
3 Classified Salaries	1,976,087	18.28%	2,150,392	18.06%	2,297,025	18.03%
4 Employee Benefits	2,665,424	24.66%	2,660,232	22.34%	2,921,211	22.93%
Total Salaries & Benefits	8,856,833	81.93%	9,072,385	76.20%	9,983,439	78.35%
5 Supplies & Instr. Resources	689,938	6.38%	1,180,810	9.92%	1,674,990	13.14%
7 Purchased Services	1,099,233	10.17%	1,519,555	12.76%	988,983	7.76%
8 Travel	2,409	0.02%	55,791	0.47%	60,582	0.48%
9 Capital Outlay	161,836	1.50%	77,619	0.65%	34,443	0.27%
0 Debit Transfers	93,971		66,055	0.55%	60,000	
1 Credit Transfers	(93,971)		(66,055)	-0.55%	(60,000)	
Total Operating Costs	1,953,416	18.07%	2,833,775	23.80%	2,758,998	21.65%
Expenditure by Object	10,810,249	100%	11,906,160	100%	12,742,437	100%

Four Year Budget Projections F-195F

Manson School District No. 19 General Fund F-195F	(1) 2022-2023	(2) 2023-2024	(3) 2024-2025	(4) 2025-2026
	Current	Forecast	Forecast	Forecast
Kindergarten	42	41	42	43
Grade 1	45	42	43	43
Grade 2	41	45	44	45
Grade 3	47	41	45	44
Grade 4	29	47	46	45
Grade 5	42	29	47	44
Grade 6	40	42	29	47
Grade 7	42	40	42	38
Grade 8	47	42	40	42
Grade 9	63	47	42	42
Grade 10	55	63	47	42
Grade 11 (excluding Running Start)	51	55	63	47
Grade 12 (excluding Running Start)	41	51	55	63
FTE ENROLLMENT COUNTS	585	585	585	585
Running Start	3	4	5	6
Dropout Reengagement Enrollment	-	-	-	-
ALE Enrollment	-	-	-	-
TOTAL K-12 ENROLLMENT	588	589	590	591
STAFF COUNTS				
General Fund FTE Certificated Employees	53.27	54.99	55.49	55.99
General Fund FTE Classified Employees	36.20	36.45	36.70	36.95

Manson School District No. 19 General Fund F-195F (cont.)	(1) 2022-2023	(2) 2023-2024	(3) 2024-2025	(4) 2025-2026
General Fund F-193F (Cont.)	Current	Forecast	Forecast	Forecast
1000 Local Taxes	1,702,869	1,736,926	1,771,665	1,807,098
2000 Local Support Nontax	819,400	835,788	852,504	869,554
3000 State, General Purpose	5,816,778	5,933,114	6,051,776	6,172,811
4000 State, Special Purpose	2,669,137	2,722,520	2,776,970	2,832,510
5000 Federal, General Purpose	-	-	-	-
6000 Federal, Special Purpose	1,802,595	1,838,647	1,875,420	1,912,928
7000 Revenues from Other School Districts	46,800	47,736	48,691	49,665
8000 Revenues from Other Entities	-	-	-	-
9000 Other Financing Sources	-	-	-	-
Total Revenues & Other Financing	12,857,579	13,114,731	13,377,025	13,644,566
00 Regular Instruction	5,768,803	5,855,335	5,943,165	6,032,313
10 Federal Stimulus	622,544	631,882	641,360	650,981
20 Special Education Instruction	1,043,202	1,058,850	1,074,733	1,090,854
30 Vocational Instruction	371,444	377,016	382,671	388,411
40 Skills Center Instruction	-	-	-	-
50&60 Compensatory Education	1,292,580	1,311,969	1,331,648	1,351,623
70 Other Instructional Programs	767,624	779,138	790,825	802,688
80 Community Services	511,723	519,399	527,190	535,098
90 Support Services	2,364,517	2,399,985	2,435,985	2,472,524
Total Expenditures	12,742,437	12,933,574	13,127,577	13,324,491
Other Financing Uses/Transfers Out	81,732	81,732	81,732	81,732
Excess of Revenues Over/(Under) Expenses	33,410	99,425	167,716	238,343

Manson School District No. 19 General Fund F-195F (cont.)	(1) 2022-2023 Current	(2) 2023-2024 Forecast	(3) 2024-2025 Forecast	(4) 2025-2026 Forecast
GL 821-Restricted for Carryover	20,000	20,000	20,000	20,000
GL 840-Nonspendable Fund Balance	1,362	1,362	1,362	1,362
Gl 890 - Unassigned Fund Balance	468,773	502,183	592,050	750,066
GL 891 -Unassigned to Minimum Fund Balance Pol.	637,121	637,121	646,679	656,379
Total Beginning Fund Balance	1,127,256	1,160,666	1,260,091	1,427,807
GL 821-Restricted for Carryover	20,000	20,000	20,000	20,000
GL 840-Nonspendable Fund Balance	1,362	1,362	1,362	1,362
Gl 890 - Unassigned Fund Balance	502,183	592,050	750,066	978,563
GL 891 -Unassigned to Minimum Fund Balance Pol.	637,121	646,679	656,379	666,225
Total Ending Fund Balance	1,160,666	1,260,091	1,427,807	1,666,150
Beginning Fund Balance	1,127,256	1,160,666	1,260,091	1,427,807
Total Revenues	12,857,579	13,114,731	13,377,025	13,644,566
Total Expenditures	(12,742,437)	(12,933,574)	(13,127,577)	(13,324,491)
Transfers In/(Out)	(81,732)	(81,732)	(81,732)	(81,732)

Manson School District No. 19 Capital Projects Fund F-195F	(1) 2022-2023 Current	(2) 2023-2024 Forecast	(3) 2024-2025 Forecast	(4) 2025-2026 Forecast
1000 Local Taxes	500,000	500,000	500,000	500,000
2000 Local Support Nontax	1,525	1,540	1,556	1,571
3000 State, General Purpose	-	-	-	=
4000 State, Special Purpose	-	-	-	-
5000 Federal, General Purpose	-	-	-	-
6000 Federal, Special Purpose	-	-	-	-
7000 Revenues from Other School Districts	-	-	-	-
8000 Revenues from Other Entities	-	-	-	-
9000 Other Financing Sources	-	-	-	-
Total Revenues & Other Financing	501,525	501,540	501,556	501,571
10 Sites	- 1 255 000	-	-	-
20 Buildings	1,255,000	-	-	-
30 Equipment	-	-	-	-
40 Energy 50 Sales and Lease Expenditures	-	-	-	-
60 Bond Issuance Expenditures	-	-	-	-
90 Debt Expenditures				
Total Expenditures	1,255,000			<u>-</u>
Other Financing Uses/Transfers Out	152,000	1,037,318	501,556	501,571
Excess of Revenues Over/(Under) Expenses	(905,475)	(535,778)	-	-
Beginning Fund Balance	1,439,253	535,778	-	-
Restricted from Bond Proceeds	1,208,510	476,242	-	-
Assigned to Fund Purposes	230,743	59,536	-	-
ENDING FUND BALANCE	535,778	-	-	-
Restricted from Bond Proceeds	476,242	-	-	-
Assigned to Fund Purposes	59,536	-	-	-

Manson School District No. 19 Debt Service Fund F-195F	(1) 2022-2023 Current	(2) 2023-2024 Forecast	(3) 2024-2025 Forecast	(4) 2025-2026 Forecast
1000 Local Taxes	-	-	-	-
2000 Local Support Nontax	10	10	10	10
3000 State, General Purpose	-	-	-	-
5000 Federal, General Purpose	-	-	-	-
9000 Other Financing Sources	233,732	1,119,050	583,288	583,303
Total Revenues & Other Financing	233,742	1,119,060	583,298	583,314
Matured Bond Expenditures	183,189	839,288	437,466	437,477
Interest on Bonds	48,543	277,762	143,822	143,826
Interfund Loan Interest	-	-	-	-
Bond Transfer Fees	2,000	2,000	2,000	2,000
Total Expenditures	233,732	1,119,050	583,288	583,303
Excess of Revenues Over/(Under) Expenses	10	10	10	10
Begining Fund Balance				
GL830-Restricted for Debt Service	98	108	118	128
Ending Fund Balance				
GL830-Restricted for Debt Service	108	118	128	139

Manson School District No. 19 Associated Student Body Fund F-195F	(1) 2022-2023 Current	(2) 2023-2024 Forecast	(3) 2024-2025 Forecast	(4) 2025-2026 Forecast
1000 General Student Body	82,080	85,363	87,070	88,811
2000 Athletics	80,250	81,855	83,492	85,162
3000 Classes	11,000	11,220	11,444	11,673
4000 Clubs	15,320	15,626	15,939	16,258
6000 Private Monies	-	-	-	=
Total Revenues	188,650	194,064	197,945	201,904
1000 General Student Body	83,320	84,986	86,686	88,420
2000 Athletics	77,600	79,152	80,735	82,350
3000 Classes	14,300	14,586	14,878	15,176
4000 Clubs	14,480	14,770	15,065	15,366
6000 Private Monies	-	-	-	-
Total Expenditures	189,700	193,494	197,364	201,312
Excess of Revenues Over/(Under) Expenses	(1,050)	570	581	592
Beginning Fund Balance				
GL819-Restricted for Fund Purposes	107,829	106,779	107,349	107,930
Ending Fund Balance				
GL819-Restricted Fund Purposes	106,779	107,349	107,930	108,522

Manson School District No. 19 Transportation Vehicle Fund F-195F	(1) 2022-2023 Current	(2) 2023-2024 Forecast	(3) 2024-2025 Forecast	(4) 2025-2026 Forecast
2300 - Investment Earnings	2,000	2,020	2,040	2,061
4499 - Transportation Reimbursement—Depreciation	43,294	44,160	45,043	45,944
Total Revenues & Other Financing	45,294	46,180	47,083	48,005
33 - Transportation Equipment Purchases	218,509	46,180	47,083	48,005
Total Expenditures	218,509	46,180	47,083	48,005
Excess of Revenues Over/(Under) Expenses	(173,215)	-	-	-
BEGINNING FUND BALANCE				
GL 819-Restricted for Fund Purposes	173,215	-	-	-
Ending Fund Balance				
GL 819-Restricted for Fund Purposes	-	-	-	-

Questions?