

REPORT F196

Manson School District No. 019

RUN DATE: 10/25/2022

E.S.D. 171

F-196 Annual Financial Statements

RUN TIME: 10:16:07 AM

COUNTY: 04 Chelan

Fiscal Year 2021-2022

ANNUAL FINANCIAL STATEMENTS

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Edit/Error Report

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
Assets							
Cash and Cash Equivalents	516,887.55	7,030.21	0.00	241,292.93	66,812.94	0.00	832,023.63
Minus Warrants Outstanding	-422,097.80	-793.57	0.00	-236,702.22	0.00	0.00	-659,593.59
Taxes Receivable	736,537.30		229.03	220,320.35	0.00		957,086.68
Due From Other Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Due From Other Governmental Units	17,377.53	0.00	0.00	0.00	0.00	0.00	17,377.53
Accounts Receivable	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interfund Loans Receivable	0.00			0.00			0.00
Accrued Interest Receivable	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Inventory	7,208.94	0.00		0.00			7,208.94
Prepaid Items	46,167.08	385.00			0.00	0.00	46,552.08
Investments	904,446.95	87,459.48	68.92	893,419.82	106,898.36	0.00	1,992,293.53
Investments/Cash With Trustee	0.00		0.00	0.00	0.00	0.00	0.00
Investments-Deferred Compensation	0.00			0.00			0.00
Self-Insurance Security Deposit	0.00						0.00
TOTAL ASSETS	1,806,527.55	94,081.12	297.95	1,118,330.88	173,711.30	0.00	3,192,948.80
DEFERRED OUTFLOWS OF RESOURCES:							
Deferred Outflows of Resources - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DEFERRED OUTFLOWS OF RESOURCES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	1,806,527.55	94,081.12	297.95	1,118,330.88	173,711.30	0.00	3,192,948.80
LIABILITIES							
Accounts Payable	21,757.73	0.00	0.00	0.00	0.00	0.00	21,757.73
Contracts Payable Current	0.00	0.00		0.00	0.00	0.00	0.00
Accrued Interest Payable			0.00				0.00

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
Accrued Salaries	0.00	0.00		0.00			0.00
Anticipation Notes Payable	0.00		0.00	0.00	0.00		0.00
LIABILITIES:							
Payroll Deductions and Taxes Payable	0.00	0.00		0.00			0.00
Due To Other Governmental Units	14,911.18	0.00		0.00	0.00	0.00	14,911.18
Deferred Compensation Payable	0.00			0.00			0.00
Estimated Employee Benefits Payable	0.00						0.00
Due To Other Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interfund Loans Payable	0.00		0.00	0.00	0.00		0.00
Deposits	0.00	0.00		0.00			0.00
Unearned Revenue	0.00	0.00	0.00	0.00	0.00		0.00
Matured Bonds Payable			0.00				0.00
Matured Bond Interest Payable			0.00				0.00
Arbitrage Rebate Payable	0.00		0.00	0.00	0.00		0.00
TOTAL LIABILITIES	36,668.91	0.00	0.00	0.00	0.00	0.00	36,668.91
DEFERRED INFLOWS OF RESOURCES							
Unavailable Revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unavailable Revenue - Taxes Receivable	736,537.30		229.03	220,320.35	0.00		957,086.68
TOTAL DEFERRED INFLOWS OF RESOURCES	736,537.30	0.00	229.03	220,320.35	0.00	0.00	957,086.68
FUND BALANCE:							
Nonspendable Fund Balance	53,376.02	385.00	0.00	0.00	0.00	0.00	53,761.02
Restricted Fund Balance	76,902.18	93,696.12	68.92	655,567.14	173,711.30	0.00	999,945.66
Committed Fund Balance	0.00	0.00	0.00	29,717.84	0.00	0.00	29,717.84
Assigned Fund Balance	0.00	0.00	0.00	212,725.55	0.00	0.00	212,725.55

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Manson School District No. 019

RUN DATE: 10/25/2022

E.S.D. 171

Balance Sheet - Governmental Funds

RUN TIME: 10:16:07 AM

COUNTY: 04 Chelan

August 31, 2022

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
Unassigned Fund Balance	903,043.14	0.00	0.00	0.00	0.00	0.00	903,043.14
TOTAL FUND BALANCE	1,033,321.34	94,081.12	68.92	898,010.53	173,711.30	0.00	2,199,193.21
TOTAL LIABILITIES, DEFERRED INFLOW OF RESOURCES, AND FUND BALANCE	1,806,527.55	94,081.12	297.95	1,118,330.88	173,711.30	0.00	3,192,948.80

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
REVENUES:							
Local	1,786,571.54	55,368.29	1.19	508,797.82	592.61		2,351,331.45
State	8,142,110.82		0.00	389,199.00	65,812.94		8,597,122.76
Federal	1,943,460.58		0.00	0.00	0.00		1,943,460.58
Other	61,766.27			0.00	0.00	0.00	61,766.27
TOTAL REVENUES	11,933,909.21	55,368.29	1.19	897,996.82	66,405.55	0.00	12,953,681.06
EXPENDITURES:							
CURRENT:							
Regular Instruction	5,201,886.54						5,201,886.54
Special Education	988,116.32						988,116.32
Vocational Education	373,939.88						373,939.88
Skill Center	0.00						0.00
Compensatory Programs	1,144,388.13						1,144,388.13
Other Instructional Programs	32,311.92						32,311.92
Federal Stimulus COVID-19	908,204.93						908,204.93
Community Services	523,659.73						523,659.73
Support Services	2,053,882.63						2,053,882.63
Student Activities/Other		52,476.33				0.00	52,476.33
CAPITAL OUTLAY:							
Sites				6,358.00			6,358.00
Building				2,618,952.51			2,618,952.51
Equipment				0.00			0.00
Instructional Technology				0.00			0.00
Energy				0.00			0.00
Transportation Equipment					0.00		0.00
Sales and Lease				0.00			0.00
Other	127,599.41						127,599.41
DEBT SERVICE:							
Principal	0.00		32,438.62	0.00	0.00		32,438.62

	General Fund	ASB Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund	Permanent Fund	Total
Interest and Other Charges	0.00		11,331.38	0.00	0.00		11,331.38
Bond/Levy Issuance				0.00	0.00		0.00
TOTAL EXPENDITURES	11,353,989.49	52,476.33	43,770.00	2,625,310.51	0.00	0.00	14,075,546.33
REVENUES OVER (UNDER) EXPENDITURES	579,919.72	2,891.96	-43,768.81	-1,727,313.69	66,405.55	0.00	-1,121,865.27
OTHER FINANCING SOURCES (USES):							
Bond Sales & Refunding Bond Sales	0.00		0.00	1,440,000.00	0.00		1,440,000.00
Long-Term Financing	0.00			0.00	0.00		0.00
Transfers In	0.00		43,740.00	500,000.00	0.00		543,740.00
Transfers Out (GL 536)	-543,740.00		0.00	0.00	0.00	0.00	-543,740.00
Other Financing Uses (GL 535)	0.00		0.00	0.00	0.00		0.00
Other	0.00		0.00	0.00	0.00		0.00
TOTAL OTHER FINANCING SOURCES (USES)	-543,740.00		43,740.00	1,940,000.00	0.00	0.00	1,440,000.00
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	36,179.72	2,891.96	-28.81	212,686.31	66,405.55	0.00	318,134.73
BEGINNING TOTAL FUND BALANCE	997,141.62	91,189.16	97.73	685,324.22	107,305.75	0.00	1,881,058.48
Prior Year(s) Corrections or Restatements	0.00	0.00	0.00	0.00	0.00	0.00	0.00
ENDING TOTAL FUND BALANCE	1,033,321.34	94,081.12	68.92	898,010.53	173,711.30	0.00	2,199,193.21

	Sub-Fund 10	Sub-Fund 11	General Fund
REVENUES:			
Local	1,255.30	1,785,316.24	1,786,571.54
State	7,633,649.76	508,461.06	8,142,110.82
Federal	1,916,649.24	26,811.34	1,943,460.58
Other	31,766.27	30,000.00	61,766.27
TOTAL REVENUES	9,583,320.57	2,350,588.64	11,933,909.21
EXPENDITURES:			
CURRENT: (excluding Object 9)			
Regular Instruction	3,803,721.84	1,398,164.70	5,201,886.54
Special Education	964,457.35	23,658.97	988,116.32
Vocational Education	351,939.25	22,000.63	373,939.88
Skills Center	0.00	0.00	0.00
Compensatory Programs	1,144,388.13	0.00	1,144,388.13
Other Instructional Programs	32,311.92	0.00	32,311.92
Federal Stimulus COVID-19	908,204.93	0.00	908,204.93
Community Services	51,680.57	471,979.16	523,659.73
Support Services	1,734,023.74	319,858.89	2,053,882.63
CAPITAL OUTLAY:			
Other	75,763.40	51,836.01	127,599.41
DEBT SERVICE:			
Principal	0.00	0.00	0.00
Interest and Other Charges	0.00	0.00	0.00
TOTAL EXPENDITURES	9,066,491.13	2,287,498.36	11,353,989.49
REVENUES OVER (UNDER) EXPENDITURES:	516,829.44	63,090.28	579,919.72
OTHER FINANCING SOURCES (USES):			
Bond Sales & Refunding Bond Sales		0.00	0.00
Long-Term Financing		0.00	0.00
Transfers In	0.00	0.00	0.00
Transfers Out (GL 536)	543,740.00	0.00	543,740.00
Other Financing Uses (GL 535)	0.00	0.00	0.00
Other		0.00	0.00

	Sub-Fund 10	Sub-Fund 11	General Fund
TOTAL OTHER FINANCING SOURCES (USES):	-543,740.00	0.00	-543,740.00
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	-26,910.56	63,090.28	36,179.72
BEGINNING TOTAL FUND BALANCE	523,799.02	473,342.60	997,141.62
Prior Year(s) Corrections or Restatements	0.00	0.00	0.00
ENDING TOTAL FUND BALANCE	496,888.46	536,432.88	1,033,321.34

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES:			
Local	2,147,989.00	1,786,571.54	-361,417.46
State	7,915,715.00	8,142,110.82	226,395.82
Federal	1,504,685.00	1,943,460.58	-176,557.42
Other	63,000.00	61,766.27	-1,233.73
TOTAL REVENUES	11,631,389.00	11,933,909.21	302,520.21
EXPENDITURES			
CURRENT:			
Regular Instruction	5,175,033.00	5,201,886.54	-26,853.54
Special Education	983,193.00	988,116.32	-4,923.32
Vocational Education	488,462.00	373,939.88	114,522.12
Skill Center	0.00	0.00	0.00
Compensatory Programs	1,156,527.00	1,144,388.13	12,138.87
Other Instructional Programs	533,579.00	32,311.92	501,267.08
Federal Stimulus COVID-19	615,333.00	908,204.93	-292,871.93
Community Services	470,518.00	523,659.73	-53,141.73
Support Services	9,636,384.00	2,053,882.63	7,582,501.37
Student Activities/Other			
CAPITAL OUTLAY:			
Sites			
Building			
Equipment			
Energy			
Transportation Equipment			
Other	77,619.00	127,599.41	-49,980.41
DEBT SERVICE:			
Principal	0.00	0.00	0.00
Interest and Other Charges	0.00	0.00	0.00
TOTAL EXPENDITURES	11,906,160.00	11,353,989.49	552,170.51

REPORT F196

Manson School District No. 019

RUN DATE: 10/25/2022

E.S.D. 171

Budgetary Comparison Schedule - General Fund

RUN TIME: 10:16:07 AM

COUNTY: 04 Chelan

For the Year Ended August 31, 2022

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES OVER (UNDER) EXPENDITURES	-274,771.00	579,919.72	854,690.72
OTHER FINANCING SOURCES (USES):			
Bond Sales and Refunding Bond Sales	0.00	0.00	0.00
Long-Term Financing	0.00	0.00	0.00
Transfers In	0.00	0.00	0.00
Transfers Out (GL 536)	0.00	-543,740.00	543,740.00
Other Financing Uses (GL 535)	0.00	0.00	0.00
Other	0.00	0.00	0.00
TOTAL OTHER FINANCING SOURCES (USES)	0.00	-543,740.00	-543,740.00
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER)	-274,770.00	36,179.72	310,949.72
EXPENDITURES AND OTHER FINANCING USES			
BEGINNING TOTAL FUND BALANCE	1,100,000.00	997,141.62	-102,858.38
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	825,229.00	1,033,321.34	208,092.34

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES:			
Local	143,821.00	55,368.29	-88,452.71
State			
Federal			
Other			
TOTAL REVENUES	143,821.00	55,368.29	-88,452.71
EXPENDITURES			
CURRENT:			
Regular Instruction			
Special Education			
Vocational Education			
Skill Center			
Compensatory Programs			
Other Instructional Programs			
Community Services			
Support Services			
Student Activities/Other	111,202.00	52,476.33	58,725.67
CAPITAL OUTLAY:			
Sites			
Building			
Equipment			
Energy			
Transportation Equipment			
Other			
DEBT SERVICE:			
Principal			
Interest and Other Charges			
TOTAL EXPENDITURES	111,202.00	52,476.33	58,725.67
REVENUES OVER (UNDER) EXPENDITURES	32,619.00	2,891.96	-29,727.04

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
OTHER FINANCING SOURCES(USES):			
Bond Sales and Refunding Bond Sales			
Long-Term Financing			
Transfers In			
Transfers Out (GL 536)			
Other Financing Uses (GL 535)			
Other			
TOTAL OTHER FINANCING SOURCES (USES)			
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER)	32,619.00	2,891.96	-29,727.04
EXPENDITURES AND OTHER FINANCING USES			
BEGINNING TOTAL FUND BALANCE	88,673.00	91,189.16	2,516.16
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	121,292.00	94,081.12	-27,210.88

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES:			
Local	50.00	1.19	-48.81
State	0.00	0.00	0.00
Federal	0.00	0.00	0.00
Other			
TOTAL REVENUES	50.00	1.19	-48.81
EXPENDITURES			
CURRENT:			
Regular Instruction			
Special Education			
Vocational Education			
Skill Center			
Compensatory Programs			
Other Instructional Programs			
Community Services			
Support Services			
Student Activities/Other			
CAPITAL OUTLAY:			
Sites			
Building			
Equipment			
Energy			
Transportation Equipment			
Other			
DEBT SERVICE:			
Principal	32,440.00	32,438.62	1.38
Interest and Other Charges	12,331.00	11,331.38	999.62
TOTAL EXPENDITURES	44,771.00	43,770.00	1,001.00
REVENUES OVER (UNDER) EXPENDITURES	-44,721.00	-43,768.81	952.19

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
OTHER FINANCING SOURCES(USES):			
Bond Sales and Refunding Bond Sales	0.00	0.00	0.00
Long-Term Financing			
Transfers In	44,770.00	43,740.00	-1,030.00
Transfers Out (GL 536)	0.00	0.00	0.00
Other Financing Uses (GL 535)	0.00	0.00	0.00
Other	0.00	0.00	0.00
TOTAL OTHER FINANCING SOURCES (USES)	0.00	43,740.00	43,740.00
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER)	49.00	-28.81	-77.81
EXPENDITURES AND OTHER FINANCING USES			
BEGINNING TOTAL FUND BALANCE	100.00	97.73	-2.27
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	149.00	68.92	-80.08

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES:			
Local	502,525.00	508,797.82	6,272.82
State	0.00	389,199.00	389,199.00
Federal	0.00	0.00	0.00
Other	0.00	0.00	0.00
TOTAL REVENUES	502,525.00	897,996.82	395,471.82
EXPENDITURES			
CURRENT:			
Regular Instruction			
Special Education			
Vocational Education			
Skill Center			
Compensatory Programs			
Other Instructional Programs			
Community Services			
Support Services			
Student Activities/Other			
CAPITAL OUTLAY:			
Sites	0.00	6,358.00	-6,358.00
Building	200,000.00	2,618,952.51	-2,418,952.51
Equipment	0.00	0.00	0.00
Instructional Technology	0.00	0.00	0.00
Energy	0.00	0.00	0.00
Sales and Lease	0.00	0.00	0.00
Transportation Equipment			
Other			
DEBT SERVICE:			
Bond/Levy Issuance and/or Election	0.00	0.00	0.00
Principal	0.00	0.00	0.00

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
Interest and Other Charges	0.00	0.00	0.00
TOTAL EXPENDITURES	200,000.00	2,625,310.51	-2,425,310.51
REVENUES OVER (UNDER) EXPENDITURES	302,525.00	-1,727,313.69	-2,029,838.69
OTHER FINANCING SOURCES(USES):			
Bond Sales and Refunding Bond Sales	0.00	1,440,000.00	1,440,000.00
Long-Term Financing	0.00	0.00	0.00
Transfers In	0.00	500,000.00	500,000.00
Transfers Out (GL 536)	-44,770.00	0.00	44,770.00
Other Financing Uses (GL 535)	0.00	0.00	0.00
Other	0.00	0.00	0.00
TOTAL OTHER FINANCING SOURCES (USES)	-44,770.00	1,940,000.00	1,984,770.00
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	257,755.00	212,686.31	-45,068.69
BEGINNING TOTAL FUND BALANCE	210,000.00	685,324.22	475,324.22
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	467,755.00	898,010.53	430,255.53

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES:			
Local	1,750.00	592.61	-1,157.39
State	37,064.00	65,812.94	28,748.94
Federal	0.00	0.00	0.00
Other	0.00	0.00	0.00
TOTAL REVENUES	38,814.00	66,405.55	27,591.55
EXPENDITURES			
CURRENT:			
Regular Instruction			
Special Education			
Vocational Education			
Skill Center			
Compensatory Programs			
Other Instructional Programs			
Community Services			
Support Services			
Student Activities/Other			
CAPITAL OUTLAY:			
Sites			
Building			
Equipment			
Energy			
Transportation Equipment	190,000.00	0.00	190,000.00
Other			
DEBT SERVICE:			
Bond/Levy Issuance and/or Election	0.00	0.00	0.00
Principal	0.00	0.00	0.00
Interest and Other Charges	0.00	0.00	0.00
TOTAL EXPENDITURES	190,000.00	0.00	190,000.00

	FINAL BUDGET	ACTUAL	Variance with Final Budget POSITIVE (NEGATIVE)
REVENUES OVER (UNDER) EXPENDITURES	-151,186.00	66,405.55	217,591.55
OTHER FINANCING SOURCES (USES)			
Bond Sales and Refunding Bond Sales	0.00	0.00	0.00
Long-Term Financing	0.00	0.00	0.00
Transfers In	0.00	0.00	0.00
Transfers Out (GL 536)	0.00	0.00	0.00
Other Financing Uses (GL 535)	0.00	0.00	0.00
Other	0.00	0.00	0.00
TOTAL OTHER FINANCING SOURCES (USES)	0.00	0.00	0.00
EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER)	-151,186.00	66,405.55	217,591.55
EXPENDITURES AND OTHER FINANCING USES			
BEGINNING TOTAL FUND BALANCE	200,000.00	107,305.75	-92,694.25
Prior Year(s) Corrections or Restatements		0.00	0.00
ENDING TOTAL FUND BALANCE	48,814.00	173,711.30	124,897.30

REPORT F196

Manson School District No. 019

RUN DATE: 10/25/2022

E.S.D. 171

Statement of Fiduciary Net Position

RUN TIME: 10:16:07 AM

COUNTY: 04 Chelan

August 31, 2022

	Custodial Funds	Private Purpose Trust
ASSETS:		
Imprest Cash	0.00	0.00
Cash On Hand	0.00	0.00
Cash On Deposit with Cty Treas	2,000.00	0.00
Minus Warrants Outstanding	-6,000.00	0.00
Due From Other Governmental Units	0.00	0.00
Accounts Receivable	0.00	0.00
Accrued Interest Receivable	0.00	0.00
Investments	263,234.00	0.00
Investments/Cash With Trustee	0.00	0.00
Other Assets	0.00	0.00
Capital Assets, Land	0.00	0.00
Capital Assets, Buildings	0.00	0.00
Capital Assets, Equipment	0.00	0.00
Accum Depreciation, Buildings	0.00	0.00
Accum Depreciation, Equipment	0.00	0.00
TOTAL ASSETS	259,234.00	0.00
LIABILITIES:		
Accounts Payable	0.00	0.00
Due To Other Governmental Units	0.00	0.00
TOTAL LIABILITIES	0.00	0.00
NET POSITION:		
Restricted for:		
Restricted For Intact Trust Principal	0.00	0.00
Restricted for Individuals, Organizations, and Other Governments - CF	259,234.00	
Restricted for Individuals, Organizations, and Other Governments - PPT		0.00
Restricted For Other Purposes	0.00	0.00
TOTAL NET POSITION	259,234.00	0.00

	Custodial Funds	Private Purpose Trust
ADDITIONS:		
Contributions:		
Private Donations	10,000.00	0.00
Employer		0.00
Members		0.00
Other	0.00	0.00
TOTAL CONTRIBUTIONS	10,000.00	0.00
Investment Income:		
Net Appreciation (Depreciation) in Fair Value	0.00	0.00
Interest and Dividends	1,470.20	0.00
Less Investment Expenses	0.00	0.00
Net Investment Income	1,470.20	0.00
Other Additions:		
Rent or Lease Revenue	0.00	0.00
Total Other Additions	0.00	0.00
TOTAL ADDITIONS	11,470.20	0.00
DEDUCTIONS:		
Benefits		0.00
Refund of Contributions	0.00	0.00
Administrative Expenses	0.00	0.00
Scholarships	9,000.00	
Other	0.00	0.00
TOTAL DEDUCTIONS	9,000.00	0.00
Net Increase (Decrease)	2,470.20	0.00
Net Position - Beginning Balance	256,763.80	0.00
Prior Year(s) Corrections or Restatements	0.00	0.00
NET POSITION--ENDING	259,234.00	0.00

Description	Beginning Outstanding Debt September 1, 2021	Amount Issued / Increased	Amount Redeemed / Decreased	Ending Outstanding Debt August 31, 2022	Amount Due Within One Year
Voted Debt					
Voted Bonds	0.00	0.00	0.00	0.00	0.00
LOCAL Program Proceeds Issued in Lieu of Bonds	0.00	0.00	0.00	0.00	0.00
Non-Voted Debt and Liabilities					
Non-Voted Bonds	500,731.75	1,440,000.00	32,438.62	1,908,293.13	183,189.00
LOCAL Program Proceeds	0.00	0.00	0.00	0.00	0.00
Leases	0.00	0.00	0.00	0.00	0.00
Contracts Payable	0.00	0.00	0.00	0.00	0.00
Claims & Judgements	0.00	0.00	0.00	0.00	0.00
Compensated Absences	153,993.88	203,643.33	0.00	357,637.21	188,252.56
Long-Term Notes	0.00	0.00	0.00	0.00	0.00
Anticipation Notes Payable	0.00	0.00	0.00	0.00	0.00
Lines of Credit	0.00	0.00	0.00	0.00	0.00
Other Non-Voted Debt	0.00	0.00	0.00	0.00	0.00
Other Liabilities					
Non-Voted Notes Not Recorded as Debt	0.00	0.00	0.00	0.00	0.00
Net Pension Liabilities:					
Net Pension Liabilities TRS 1	375,084.00	666,392.00	0.00	1,041,476.00	
Net Pension Liabilities TRS 2/3	0.00	0.00	0.00	0.00	
Net Pension Liabilities SERS 2/3	0.00	0.00	0.00	0.00	
Net Pension Liabilities PERS 1	140,164.00	212,481.00	0.00	352,645.00	
Total Long-Term Liabilities	1,169,973.63	2,522,516.33	32,438.62	3,660,051.34	371,441.56

Other postemployment benefits other than pensions (OPEB) liabilities are not presented in the Schedule of Long Term Liabilities.

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
LOCAL TAXES				
1100 Local Property Tax	1,635,604.12	0.00	506,072.49	0.00
1300 Sale of Tax Title Property	0.00	0.00	0.00	0.00
1400 Local in Lieu of Taxes	0.00	0.00	0.00	0.00
1500 Timber Excise Tax	120.90	0.00	70.87	0.00
1600 County-Administered Forests	0.00	0.00	0.00	0.00
1900 Other Local Taxes	0.00	0.00	0.00	0.00
1000 TOTAL LOCAL TAXES	1,635,725.02	0.00	506,143.36	0.00
LOCAL SUPPORT NONTAX				
2100 Tuition and Fees, Unassigned	11,850.00			
2122 Special Ed. - Infants and Toddlers - Tuition and Fees	0.00			
2131 Secondary Vocational Education - Tuition	0.00			
2145 Skill Center Tuitions and Fees	0.00			
2171 Traffic Safety Education Fees	0.00			
2173 Summer School Tuitions and Fees	0.00			
2186 Community School Tuitions and Fees	0.00			
2188 Child Care Tuitions and Fees	0.00			
2200 Sales of Goods, Supplies and Services, Unassigned	15,308.86		0.00	0.00
2231 Secondary Voc. Ed., Sales of Goods, Supplies and Services	0.00			
2245 Skill Center, Sales of Goods, Supplies and Services	0.00			
2288 Child Care Sales of Goods, Supplies, and Services	0.00			
2289 Other Community Services? Sales of Goods, Supplies, and Services	0.00			
2298 School Food Services--Sales of Goods, Supplies, and Services	1,255.30			
2300 Investment Earnings	6,202.61	1.19	2,654.46	592.61
2400 Interfund Loan Interest Earnings	0.00		0.00	
2450 Other Interest Earnings	0.00	0.00	0.00	0.00
2500 Gifts and Donations	40,146.65		0.00	0.00

REPORT F196

Manson School District No. 019

RUN DATE: 10/25/2022

E.S.D. 171

Report of Revenues and Other Financing Sources

RUN TIME: 10:16:07 AM

COUNTY: 04 Chelan

For the Year Ended August 31, 2022

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
LOCAL SUPPORT NONTAX				
2600 Fines and Damages	596.40		0.00	0.00
2700 Rentals and Leases	0.00	0.00	0.00	0.00
2800 Insurance Recoveries	0.00		0.00	0.00
2900 Local Support Nontax, Unassigned	75,486.70	0.00	0.00	0.00
2998 Local School Food Service (only for non NSLP LEA)	0.00			
2910 E-Rate	0.00		0.00	
2000 TOTAL LOCAL SUPPORT NONTAX	150,846.52	1.19	2,654.46	592.61
STATE, GENERAL PURPOSE				
3100 Apportionment	5,427,032.26			
3121 Special Education - General Apportionment	83,410.27			
3300 Local Effort Assistance	0.00			
3600 State Forests	0.00	0.00	0.00	0.00
3900 Other State General Purpose, Unassigned	0.00	0.00	0.00	
3000 TOTAL STATE, GENERAL PURPOSE	5,510,442.53	0.00	0.00	0.00
STATE, SPECIAL PURPOSE				
4100 Special Purpose, Unassigned	6,217.00		389,199.00	0.00
4121 Special Education	689,312.65			
4122 Special Education - Infants and Toddlers - State	0.00			
4126 State Institutions, Special Education	0.00			
4130 State Funding Assistance-Paid Direct to District			0.00	
4139 Career Launch	0.00			
4155 Learning Assistance	432,527.58			
4156 State Institutions, Centers and Homes, Delinquent	0.00			
4158 Special and Pilot Programs	206,448.12			
4159 Juveniles in Adult Jails	0.00	0.00		

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
STATE, SPECIAL PURPOSE				
4165 Transitional Bilingual	337,321.90			
4174 Highly Capable	16,827.57			
4188 Child Care	0.00			
4198 School Food Service	11,000.14			
4199 Transportation - Operations	423,552.27			
4230 State Funding Assistance-Paid Direct to Contractor			0.00	
4300 Other State Agencies, Unassigned	0.00		0.00	0.00
4321 Special Education - Other State Agencies	0.00			
4322 Special Education - Infants and Toddlers - State	0.00			
4326 State Institutions - Special Education - Other State Agencies	0.00			
4330 State Funding Assistance-Other			0.00	
4356 State Institutions, Centers and Homes, Delinquent - Other State Agencies	0.00			
4358 Special and Pilot Programs - Other State Agencies	0.00			
4365 Transitional Bilingual - Other State Agencies	0.00			
4388 Child Care - Other State Agencies	508,461.06			
4398 School Food Service - Other State Agencies	0.00			
4399 Transportation Operations - Other State Agencies	0.00			
4499 Transportation Reimbursement - Depreciation				65,812.94
4000 TOTAL STATE, SPECIAL PURPOSE	2,631,668.29		389,199.00	65,812.94
FEDERAL, GENERAL PURPOSE				
5200 General Purpose Direct Federal Grants, Unassigned	0.00	0.00	0.00	0.00
5300 Impact Aid, Maintenance and Operation	0.00	0.00	0.00	0.00
5329 Impact Aid, Special Education Funding	0.00			
5400 Federal in Lieu of Taxes	0.00	0.00	0.00	0.00
5500 Federal Forests	26,811.34	0.00	0.00	

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
FEDERAL, GENERAL PURPOSE				
5600 Qualified Bond Interest Credit	0.00	0.00	0.00	0.00
5000 TOTAL FEDERAL, GENERAL PURPOSE	26,811.34	0.00	0.00	0.00
FEDERAL, SPECIAL PURPOSE				
6100 Special Purpose, OSPI, Unassigned	45,756.54			0.00
6111 Federal Special Purpose-GEER	157,407.36		0.00	
6112 Federal Special Purpose-ESSER II	329,669.03		0.00	
6113 Federal Special Purpose-ESSER III	462,625.13		0.00	
6114 Federal Special Purpose-ESSER III (Learning Loss)	71,963.39		0.00	
6118 Federal Special Purpose-Reserved Reserved	0.00		0.00	
6119 Federal Special Purpose-Reserved Reserved	59,038.00		0.00	
6121 Special Education, Medicaid Reimbursement	0.00			
6122 Special Education - Infants and Toddlers - Medicaid Reimbursements	0.00			
6123 Special Education - ARP, IDEA, Federal	30,311.18			
6124 Special Education, Supplemental	83,826.67			
6125 Special Education - Infants and Toddlers - Federal	0.00			
6138 Secondary Vocational Education	3,326.00			
6140 Impact Aid-Construction			0.00	
6146 Skill Center	0.00			
6151 ESEA Disadvantaged, Fed	108,161.00			
6152 Other Title, ESEA Fed	6,276.59			
6153 ESEA Migrant, Federal	27,143.20			
6154 Reading First, Federal	0.00			
6157 Institutions, Neglected and Delinquent	0.00			
6161 Head Start	0.00			
6162 Math and Science - Professional Development	0.00			
6164 Limited English Proficiency	21,527.52			

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
FEDERAL, SPECIAL PURPOSE				
6167 Indian Education, JOM	0.00			
6168 Indian Education, ED	0.00			
6176 Targeted Assistance - ESSER I	0.00			
6178 Youth Training Programs	0.00			
6188 Child Care	0.00			
6189 Other Community Services	0.00			
6198 School Food Services	490,589.57			
6199 Transportation - Operations	0.00			
6200 Direct Special Purpose Grants	0.00		0.00	0.00
6211 Federal Special Purpose-GEER	0.00		0.00	
6212 Federal Special Purpose-ESSER II	0.00		0.00	
6213 Federal Special Purpose-ESSER III	0.00		0.00	
6214 Federal Special Purpose-ESSER III (Learning Loss)	0.00		0.00	
6218 Federal Special Purpose-Reserved Reserved	0.00		0.00	
6219 Federal Special Purpose-Reserved Reserved	0.00		0.00	
6221 Special Education - Medicaid Reimbursement	0.00			
6222 Special Education - Infants and Toddlers - Medicaid Reimbursements	0.00			
6223 Special Education - ARP, IDEA, Federal	0.00			
6224 Special Education - Supplemental	0.00			
6225 Special Education - Infants and Toddlers - Federal	0.00			
6238 Secondary Vocational Education	0.00			
6240 Impact Aid			0.00	
6246 Skill Center	0.00			
6251 ESEA Disadvantaged, Fed	0.00			
6252 Other Title, ESEA Fed	0.00			
6253 ESEA Migrant, Federal	0.00			
6254 Reading First, Federal	0.00			

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
FEDERAL, SPECIAL PURPOSE				
6257 Institutions, Neglected and Delinquent	0.00			
6261 Head Start	0.00			
6262 Math and Science - Professional Development	0.00			
6264 Limited English Proficiency	0.00			
6267 Indian Education - JOM	0.00			
6268 Indian Education - ED	0.00			
6276 Targeted Assistance - ESSER I	0.00			
6278 Youth Training, Direct Grants	0.00			
6288 Child Care	0.00			
6289 Other Community Services	0.00			
6298 School Food Services	0.00			
6299 Transportation - Operations	0.00			
6300 Federal Grants Through Other Agencies, Unassigned	0.00		0.00	0.00
6311 Federal Special Purpose-GEER	0.00		0.00	
6312 Federal Special Purpose-ESSER II	0.00		0.00	
6313 Federal Special Purpose-ESSER III	0.00		0.00	
6314 Federal Special Purpose-ESSER III (Learning Loss)	0.00		0.00	
6318 Federal Special Purpose-Reserved Reserved	0.00		0.00	
6319 Federal Special Purpose-Reserved Reserved	0.00		0.00	
6310 Medicaid Administrative Match	0.00			
6321 Special Education - Medicaid Reimbursement	0.00			
6322 Special Education - Infants and Toddlers - Medicaid Reimbursements	0.00			
6323 Special Education - ARP, IDEA, Federal	0.00			
6324 Special Education - Supplemental	0.00			
6325 Special Education - Infants and Toddlers - Federal	0.00			
6338 Secondary Vocational Education	0.00			
6340 Impact Aid Construction			0.00	

REPORT F196

Manson School District No. 019

RUN DATE: 10/25/2022

E.S.D. 171

Report of Revenues and Other Financing Sources

RUN TIME: 10:16:07 AM

COUNTY: 04 Chelan

For the Year Ended August 31, 2022

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
FEDERAL, SPECIAL PURPOSE				
6346 Skill Center	0.00			
6351 ESEA Disadvantaged, Fed	0.00			
6352 Other Title, ESEA Fed	0.00			
6353 ESEA Migrant, Federal	0.00			
6354 Reading First, Federal	0.00			
6357 Institutions, Neglected and Delinquent	0.00			
6361 Head Start	0.00			
6362 Math and Science - Professional Development	0.00			
6364 Limited English Proficiency	0.00			
6367 Indian Education - JOM	0.00			
6368 Indian Education - ED	0.00			
6376 Targeted Assistance - ESSER I	0.00		0.00	
6378 Youth Training	0.00			
6388 Child Care	0.00			
6389 Other Community Services	0.00			
6398 School Food Services	0.00			
6399 Transportation - Operations	0.00			
6998 USDA Commodities	19,028.06			
6000 TOTAL FEDERAL, SPECIAL PURPOSE	1,916,649.24		0.00	0.00
REVENUES FROM OTHER SCHOOL DISTRICTS				
7100 Program Participation, Unassigned	5,700.41		0.00	
7121 Special Education	0.00			
7122 Special Education - Infants and Toddlers	0.00			
7131 Vocational Education	0.00			
7145 Skill Center	0.00			
7147 Skill Center - Facility Upgrades	0.00			

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
REVENUES FROM OTHER SCHOOL DISTRICTS				
7189 Other Community Services	30,000.00			
7197 Support Services	0.00			
7198 School Food Services	0.00			
7199 Transportation	0.00			
7301 Nonhigh Participation	0.00			
7000 TOTAL REVENUES FROM OTHER SCHOOL DISTRICTS	35,700.41		0.00	
REVENUES FROM OTHER ENTITIES				
8100 Governmental Entities	26,065.86		0.00	0.00
8101 Governmental Entities (GF local sub-fund)	0.00		0.00	0.00
8188 Child Care	0.00			
8189 Community Services	0.00			
8198 School Food Services	0.00			
8199 Transportation	0.00			
8200 Private Foundations	0.00			
8500 Nonfederal, ESD	0.00		0.00	0.00
8521 Educational Service Districts - Special Education	0.00			
8522 Educational Service Districts - Special Education - Infants and Toddlers	0.00			
8000 TOTAL REVENUES FROM OTHER ENTITIES	26,065.86		0.00	0.00
OTHER FINANCING SOURCES				
9100 Sale of Bonds	0.00	0.00	1,440,000.00	0.00
9200 Sale of Real Property	0.00	0.00	0.00	
9300 Sale of Equipment	0.00			0.00
9400 Compensated Loss of Fixed Assets	0.00		0.00	0.00
9500 Long-Term Financing	0.00		0.00	0.00

REPORT F196

Manson School District No. 019

RUN DATE: 10/25/2022

E.S.D. 171

Report of Revenues and Other Financing Sources

RUN TIME: 10:16:07 AM

COUNTY: 04 Chelan

For the Year Ended August 31, 2022

	General Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
OTHER FINANCING SOURCES				
9600 Sale of Refunding Bonds		0.00		
9900 Transfers - Redirection of Apportionment	0.00	0.00	0.00	0.00
9901 Transfers - Other Resources	0.00	43,740.00	500,000.00	0.00
9000 TOTAL OTHER FINANCING SOURCES	0.00	43,740.00	1,940,000.00	0.00
 TOTAL REVENUES AND OTHER FINANCING SOURCES	 11,933,909.21	 43,741.19	 2,837,996.82	 66,405.55

PROGRAM EXPENDITURE SUMMARY		ACTIVITY EXPENDITURE SUMMARY		OBJECT EXPENDITURE SUMMARY	
NO. PROGRAM TITLE	AMOUNT	NO. ACTIVITY TITLE	AMOUNT	NO. OBJECT TITLE	AMOUNT
01 Basic Education	5,261,080.00	11 Bd of Dir	72,507.80	0 Debit Transfer	189,610.08
02 ALE	0.00	12 Supt Off	228,488.60	1 Credit Transfer	-189,610.08
03 Basic Education - Dropout Reengagement	0.00	13 Busns Off	228,657.38	2 Cert. Salaries	4,325,251.90
11 Stim, Title, GEER	153,634.10	14 HR	85,282.02	3 Class. Salaries	2,231,816.14
12 Stim, ESSER II	284,482.78	15 Pblc Rltn	0.00	4 Employee Benefits	2,660,668.04
13 Stim, ESSER III	404,737.44	21 Supv Inst	183,877.54	5 Supplies / Materials	809,256.86
14 Federal Stimulus, ESSER III (Learning Loss)	76,036.36	22 Lrn Resrc	83,137.34	7 Purchased Services	1,161,921.21
18 Stim, RSVD N/A 20-21	0.00	23 Princ Off	721,453.97	8 Travel	37,475.93
19 Federal Special Purpose - Other	0.00	24 Guid/Coun	183,642.53	9 Capital Outlay	127,599.41
21 Sp Ed, Sup, St	831,739.35	25 Pupil M/S	147,801.68	TOTAL ALL OBJECTS	11,353,989.49
22 Sp Ed, Infants and Toddlers, State	0.00	26 Health	302,125.23		
23 Sp Ed, Sup, IDEA, Fed	33,450.46	27 Teaching	6,036,890.85		
24 Sp Ed, Sup, Fed	130,729.61	28 Extracur	475,851.25		
25 Sp Ed, Infants and Toddlers, Federal	0.00	29 Pmt to SD	211,003.50		
26 Sp Ed, Inst, St	0.00	31 InstProDev	140,525.67		
29 Sp Ed, Oth, Fed	0.00	32 Inst Tech	145,017.12		
31 Voc, Basic, St	309,816.10	33 Curriculum	63,135.38		
34 MidSchCar/Tec	60,608.65	34 Pro Learn	67,219.77		
38 Voc, Fed	3,515.13	41 Supervisn	20,645.53		
39 Voc, Other	0.00	42 Food	223,599.50		
45 Skil Cnt, Bas, St	0.00	44 Operation	371,514.00		
46 Skill Cntr, Fed	0.00	49 Transfers	0.00		
47 Skil Cnt, Fac Upgrade	0.00	51 Supervisn	74,913.39		
51 ESEA Disadvantaged, Fed	129,637.90	52 Operation	331,682.27		
52 Other Title, ESEA, Fed	24,549.32	53 Maintnce	84,665.62		
53 ESEA Migrant, Federal	28,571.72	56 Insurance	9,058.49		
54 Read First, Fed	0.00	58 Rem. Learn OP.	0.00		

REPORT F196

Manson School District No. 019

RUN DATE: 10/25/2022

E.S.D. 171

Program/Activity/Object Report

RUN TIME: 10:16:07 AM

COUNTY: 04 Chelan

For the Year Ended August 31, 2022

PROGRAM EXPENDITURE SUMMARY		ACTIVITY EXPENDITURE SUMMARY		OBJECT EXPENDITURE SUMMARY	
NO. PROGRAM TITLE	AMOUNT	NO. ACTIVITY TITLE	AMOUNT	NO. OBJECT TITLE	AMOUNT
55 LAP	423,259.51	59 Transfers	-189,610.08		
56 St In, Ctr/Hm, D	0.00	61 Supv Bldg	53,189.40		
57 St In, N/D, Fed	0.00	62 Grnd Mnt	60,912.29		
58 Sp/Plt Pgm, St	244,354.56	63 Oper Bldg	393,779.99		
59 Inst. JAJ	0.00	64 Maintnce	72,674.48		
61 Head Start, Fed	0.00	65 Utilities	178,283.60		
62 MS, Pro Dv, Fed	0.00	67 Bldg Secu	0.00		
64 LEP, Fed	24,625.91	68 Insurance	101,812.11		
65 Tran Biling, St	298,532.74	72 Info Sys	118,940.50		
67 Ind Ed, Fd, JOM	0.00	73 Printing	41,539.59		
68 Ind Ed, Fd, ED	0.00	74 Warehouse	954.54		
69 Comp, Othr	0.00	75 Mtr Pool	28,816.64		
71 Traffic Safety	0.00	83 Interest	0.00		
73 Summer School	0.00	84 Principal	0.00		
74 Highly Capable	32,311.92	85 Debt Expn	0.00		
76 Target Asst, Fed	0.00	91 Publ Actv	0.00		
78 Yth Trg Pm, Fed	0.00	TOTAL ALL ACTIVITIES	11,353,989.49		
79 Inst Pgm, Othr	0.00				
81 Public Radio/TV	0.00				
86 Comm Schools	0.00				
88 Child Care	485,176.99				
89 Othr Comm Srv	38,482.74				
97 Distwide Suppt	1,177,497.01				
98 Schl Food Serv	586,933.72				
99 Pupil Transp	310,225.47				
TOTAL ALL PROGRAMS	11,353,989.49				

	Certificated Salaries	Amount
2110	Salaries of Regular Employee	3,773,951.02
2120	Salaries of Temporary EEs & Subs	102,280.17
2130	Non contracted Salaries	24,149.21
2140	Sabbatical Leave	0.00
2150	Supplemental Contracts	261,692.91
2160	Other Salaries	46,668.59
2170	Other Salaries NBCT	116,510.00

	Classified Salaries	Amount
3110	Salaries of Regular Employee	2,000,876.73
3120	Salaries of Temporary EEs & Subs	75,678.21
3130	Extra Time	92,437.98
3140	Sabbatical Leave	0.00
3150	Supplemental Contracts	41,767.50
3160	Other Salaries	21,055.72

	Employee Bene & P/R Taxes	Amount
4212	Group Insurance-Certificate	0.00
4213	Group Insurance-Classified	0.00
4222	Federally Mandated Insurance-Certificate	321,980.38
4223	Federally Mandated Insurance-Classified	181,091.05
4232	Retirement Contribution - Certificated	604,672.28
4233	Retirement Contribution - Classified	231,843.98
4242	On-Behalf Payments - Certificate	0.00
4243	On-Behalf Payments - Classified	0.00
4252	Tuition Reimbursement - Certificated	0.00
4253	Tuition Reimbursement - Classified	0.00
4262	Unemployment Compensation - Certificated	2,741.52
4263	Unemployment Compensation - Classified	2,051.54

	Employee Bene & P/R Taxes	Amount
4272	Worker's Compensation - Certificated	21,190.40
4273	Worker's Compensation - Classified	48,724.30
4282	Health Benefits - Certificated	601,081.23
4283	Health Benefits - Classified	635,072.77
4292	Other Employee Benefits - Certificated	6,736.82
4293	Other Employee Benefits - Classified	3,481.77

	Supplies, Non-Capital	Amount
5610	General Supplies	430,057.96
5626	Motor Vehicle Fuel	43,462.00
5630	Food	223,599.50
5640	Books and Periodicals	50,748.34
5650	Supplies - Technology Related	61,389.06

	Purchased Services	Amount
7310	Office and Administrative Services	75,112.36
7311	Election Fees	11,715.00
7320	Professional Educational Services	2,399.89
7321	Contracted Teachers	0.00
7322	Contracted Educational Staff Associates	0.00
7330	Employee Training and Development Services	59,194.50
7340	Other Professional Purchased Services	420,310.58
7341	Legal Services for District support	23,851.46
7342	Audit Services	16,764.84
7343	Other Legal Services	0.00
7350	Technical Services	0.00
7351	Data Processing and Coding Services	0.00
7352	Other Technical Services	0.00
7410	Utility Services	88,452.29

	Purchased Services	Amount
7420	Cleaning Services	0.00
7431	Non-Technology-Related Repair and Maintenance	54,066.59
7432	Technology-Related Repair and Maintenance	4,374.67
7441	Rentals of Land and Buildings	0.00
7442	Rentals of Equipment and Vehicles	45,511.39
7443	Rentals of Computers and Related Equipment	0.00
7450	Contractor Services (renovating, remodeling)	0.00
7490	Other Purchased Property Services	0.00
7511	Student Trans Purchased from Another School District or ESD	0.00
7512	Student Transportation Purchased from another LEA or SEA Out of State	0.00
7519	Student Transportation Svcs purchased from another source	0.00
7520	Insurance (Other Than Employee Benefits) (Property, Liability, Vehicle, etc.)	110,870.60
7530	Communications	46,804.95
7540	Advertising	0.00
7550	Printing and Binding	0.00
7565	Tuition Paid to Postsecondary Schools (Dual Credit)	62,417.68
7569	Tuition - Other	0.00
7570	Food Service Management (FSMC)	1,169.64
7580	Travel - Registration and Entrance	23,814.51
7591	Services Purchased from another School District or ESD Within the State	41,081.44
7592	Services Purchased from another School District or ESD Outside the State	0.00
7621	Natural Gas	0.00
7622	Electricity	55,245.34
7623	Bottled Gas	0.00
7624	Oil	0.00
7625	Coal	0.00
7629	Other Energy	0.00
7810	Dues and Fees	18,763.48
7820	Settlements and Judgements Against the School District	0.00

	Purchased Services	Amount
7831	Redemption of Principal	0.00
7832	Interest on Long-Term Debt	0.00
7833	Bond Issuance and Other Debt-Related Costs	0.00
7835	Interest on Short-Term Debt	0.00
7950	Special Items	0.00
7960	Extraordinary Items	0.00

	Travel	Amount
8580	Travel, Meals and Lodging	37,475.93

	Capital Outlay	Amount
9710	Land and Improvements	0.00
9720	Buildings	10,685.75
9731	Machinery	0.00
9732	Vehicles	0.00
9733	Furniture and Fixtures	3,328.09
9734	Technology-Related Hardware	55,420.33
9735	Technology-Related Software	23,203.49
9739	Other Equipment	34,961.75
9950	Special Items - Capital Outlay	0.00
9960	Extraordinary Items - Capital Outlay	0.00

TOTAL ALL NCES OBJECT OF EXPENDITURE	11,353,989.49
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<u>Instructional Location</u>	<u>Amount</u>
Manson Elementary	3,877,248.92
Manson High School	2,475,518.96
Manson Middle School	1,735,911.67
TOTAL INSTRUCTIONAL LOCATIONS	8,088,679.55
TOTAL NON-INSTRUCTIONAL LOCATIONS	3,265,309.94
TOTAL DISTRICT EXPENDITURES	11,353,989.49

REPORT F196

Manson School District No. 019

RUN DATE: 10/25/2022

E.S.D. 171

F-196 Annual Financial Statements

RUN TIME: 10:16:07 AM

COUNTY: 04 Chelan

Fiscal Year 2021-2022

SUPPLEMENTAL REPORTS AND SCHEDULES

Program Matrix

Data Requirements for Supplemental Reports

Data Requirements for End of Year Reporting to Apportionment and State Recovery Rate

Data Requirements for Calculating Federal Indirect Cost Rate Including Fixed With Carry-Forward Distorting Items

Data Requirements for Calculating Federal Indirect Cost Rate Including Fixed With Carry-Forward Indirect Expenditures

Schedule for Determining School District Federal Restricted and Unrestricted Indirect Cost Rate Including Fixed With Carry-Forward Calculation

Resource to Program Expenditure Report

Preliminary Special Education Maintenance of Effort

Preliminary Federal Cross-Cutting Maintenance of Effort

Preliminary Vocational Education Maintenance of Effort

Edit/Error Report

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
22 Lrn Resrc	82,080.68	0.00		0.00	50,297.24	27,302.59	2,335.25	2,145.60	0.00	0.00
23 Princ Off	566,175.38	0.00		224,758.01	145,913.14	144,836.26	40,784.48	8,757.20	0.00	1,126.29
24 Guid/Coun	175,820.72	0.00		125,065.63	0.00	46,376.74	2,051.58	2,326.77	0.00	0.00
25 Pupil M/S	147,605.01	0.00		0.00	66,677.01	40,666.20	0.00	40,261.80	0.00	0.00
26 Health	98,229.86	0.00		0.00	61,515.96	36,058.15	655.75	0.00	0.00	0.00
27 Teaching	3,510,433.41	47,402.52		2,361,559.47	38,516.56	949,634.40	24,450.87	81,143.62	0.00	7,725.97
28 Extracur	458,897.72	142,207.56		0.00	197,038.11	46,870.59	21,628.50	26,658.98	15,829.97	8,664.01
29 Pmt to SD	0.00							0.00		
31 InstProDev	43,378.55	0.00		33,239.61	0.00	7,470.98	0.00	1,468.05	1,199.91	0.00
32 Inst Tech	72,313.92	0.00			0.00	0.00	33,136.73	-2,500.00	0.00	41,677.19
33 Curriculum	54,463.91	0.00		0.00	0.00	0.00	54,463.91	0.00	0.00	0.00
34 Pro Learn	51,680.84	0.00		39,245.69		8,880.45	0.00	3,554.70	0.00	0.00
01 Total	5,261,080.00	189,610.08		2,783,868.41	559,958.02	1,308,096.36	179,507.07	163,816.72	17,029.88	59,193.46

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
11 Bd of Dir	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
12 Supt Off	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
13 Busns Off	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
14 HR	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
15 Pblc Rltn	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
21 Supv Inst	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
22 Lrn Resrc	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
23 Princ Off	153,634.10	0.00		116,183.84	0.00	37,450.26	0.00	0.00	0.00	0.00
24 Guid/Coun	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
25 Pupil M/S	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
26 Health	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
27 Teaching	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
28 Extracur	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
32 Inst Tech	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
41 Supervisn	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
42 Food	0.00	0.00					0.00	0.00		
44 Operation	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
51 Supervisn	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
52 Operation	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
53 Maintnce	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
56 Insurance	0.00							0.00		
58 Rem. Learn OP.	0.00	0.00			0.00	0.00	0.00	0.00		
61 Supv Bldg	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
62 Grnd Mnt	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
63 Oper Bldg	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
64 Maintnce	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
65 Utilities	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00
67 Bldg Secu	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
68 Insurance	0.00	0.00					0.00	0.00		0.00
72 Info Sys	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
73 Printing	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
74 Warehouse	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
75 Mtr Pool	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
91 Publ Actv	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
11 Total	153,634.10	0.00	0.00	116,183.84	0.00	37,450.26	0.00	0.00	0.00	0.00

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
11 Bd of Dir	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
12 Supt Off	99,895.48	0.00		57,060.00	17,869.10	24,966.38	0.00	0.00	0.00	0.00
13 Busns Off	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
14 HR	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
15 Pblc Rltn	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
21 Supv Inst	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
22 Lrn Resrc	1,056.66	0.00		0.00	938.15	118.51	0.00	0.00	0.00	0.00
23 Princ Off	1,592.07	0.00		1,170.40	131.02	290.65	0.00	0.00	0.00	0.00
24 Guid/Coun	1,762.60	0.00		1,434.92	0.00	327.68	0.00	0.00	0.00	0.00
25 Pupil M/S	137.59	0.00		0.00	114.43	23.16	0.00	0.00	0.00	0.00
26 Health	6,816.97	0.00		0.00	23.04	4.58	2,066.36	4,722.99	0.00	0.00
27 Teaching	70,366.79	0.00		36,914.15	15,815.06	13,002.83	4,634.75	0.00	0.00	0.00
28 Extracur	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
32 Inst Tech	23,050.73	0.00			0.00	0.00	23,050.73	0.00	0.00	0.00
33 Curriculum	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
41 Supervisn	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
42 Food	0.00	0.00					0.00	0.00		
44 Operation	2,214.42	0.00			1,781.58	432.84	0.00	0.00	0.00	0.00
51 Supervisn	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
52 Operation	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
53 Maintnce	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
56 Insurance	0.00							0.00		
58 Rem. Learn OP.	0.00	0.00			0.00	0.00	0.00	0.00		
61 Supv Bldg	26,241.73	0.00		0.00	19,996.02	6,245.71	0.00	0.00	0.00	0.00
62 Grnd Mnt	456.33	0.00			400.00	56.33	0.00	0.00	0.00	0.00
63 Oper Bldg	619.93	0.00			0.00	0.00	619.93	0.00	0.00	0.00
64 Maintnce	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
65 Utilities	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00
67 Bldg Secu	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
68 Insurance	0.00	0.00					0.00	0.00		0.00
72 Info Sys	44,838.16	0.00	0.00	0.00	27,503.92	17,334.24	0.00	0.00	0.00	0.00
73 Printing	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
74 Warehouse	481.65	0.00	0.00	0.00	311.46	170.19	0.00	0.00	0.00	0.00
75 Mtr Pool	4,951.67	0.00	0.00	0.00	3,118.35	1,833.32	0.00	0.00	0.00	0.00
91 Publ Actv	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
12 Total	284,482.78	0.00	0.00	96,579.47	88,002.13	64,806.42	30,371.77	4,722.99	0.00	0.00

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
11 Bd of Dir	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
12 Supt Off	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
13 Busns Off	88,665.01	0.00		0.00	63,685.25	24,979.76	0.00	0.00	0.00	0.00
14 HR	36,763.16	0.00		0.00	25,765.21	10,997.95	0.00	0.00	0.00	0.00
15 Pblc Rltn	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
21 Supv Inst	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
22 Lrn Resrc	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
23 Princ Off	52.42	0.00		0.00	43.67	8.75	0.00	0.00	0.00	0.00
24 Guid/Coun	4,029.60	0.00		2,624.00	0.00	784.00	621.60	0.00	0.00	0.00
25 Pupil M/S	59.08	0.00		0.00	49.20	9.88	0.00	0.00	0.00	0.00
26 Health	1,473.24	0.00		0.00	472.50	108.69	892.05	0.00	0.00	0.00
27 Teaching	32,826.74	0.00		12,299.51	5,380.73	3,600.91	11,545.59	0.00	0.00	0.00
28 Extracur	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	54,875.76	0.00		0.00	153.64	35.19	0.00	51,025.00	3,661.93	0.00
32 Inst Tech	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
41 Supervisn	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
42 Food	0.00	0.00					0.00	0.00		
44 Operation	79.40	0.00			66.17	13.23	0.00	0.00	0.00	0.00
51 Supervisn	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
52 Operation	484.22	0.00			389.22	95.00	0.00	0.00	0.00	0.00
53 Maintnce	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
56 Insurance	0.00							0.00		
58 Rem. Learn OP.	0.00	0.00			0.00	0.00	0.00	0.00		
61 Supv Bldg	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
62 Grnd Mnt	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
63 Oper Bldg	174,743.06	0.00			119,192.58	55,550.48	0.00	0.00	0.00	0.00
64 Maintnce	10,685.75	0.00	0.00		0.00	0.00	0.00	0.00	0.00	10,685.75

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
65 Utilities	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00
67 Bldg Secu	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
68 Insurance	0.00	0.00					0.00	0.00		0.00
72 Info Sys	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
73 Printing	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
74 Warehouse	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
75 Mtr Pool	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
91 Publ Actv	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
13 Total	404,737.44	0.00	0.00	14,923.51	215,198.17	96,183.84	13,059.24	51,025.00	3,661.93	10,685.75

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
22 Lrn Resrc	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
23 Princ Off	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
24 Guid/Coun	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
25 Pupil M/S	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
26 Health	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
27 Teaching	76,036.36	0.00		24,000.00	30,000.00	19,124.44	2,849.45	62.47	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
32 Inst Tech	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
14 Total	76,036.36	0.00		24,000.00	30,000.00	19,124.44	2,849.45	62.47	0.00	0.00

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	65,787.11	0.00		35,525.59	10,223.78	19,384.98	615.05	37.71	0.00	0.00
22 Lrn Resrc	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
23 Princ Off	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
24 Guid/Coun	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
25 Pupil M/S	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
26 Health	195,605.16	0.00		85,890.06	0.00	30,813.15	0.00	78,901.95	0.00	0.00
27 Teaching	549,719.94	0.00		222,995.05	152,367.84	172,377.73	1,681.49	297.83	0.00	0.00
28 Extracur	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	6,707.75	0.00		5,465.28	0.00	1,242.47	0.00	0.00	0.00	0.00
32 Inst Tech	7,803.10	0.00			0.00	0.00	0.00	0.00	0.00	7,803.10
33 Curriculum	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
34 Pro Learn	6,116.29	0.00		4,992.53		1,123.76	0.00	0.00	0.00	0.00
21 Total	831,739.35	0.00		354,868.51	162,591.62	224,942.09	2,296.54	79,237.49	0.00	7,803.10

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
22 Lrn Resrc	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
23 Princ Off	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
24 Guid/Coun	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
25 Pupil M/S	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
26 Health	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
27 Teaching	33,450.46	0.00		0.00	20,648.55	12,801.91	0.00	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
32 Inst Tech	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
23 Total	33,450.46	0.00		0.00	20,648.55	12,801.91	0.00	0.00	0.00	0.00

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	11,439.78	0.00		11,439.78	0.00	0.00	0.00	0.00	0.00	0.00
22 Lrn Resrc	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
24 Guid/Coun	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
25 Pupil M/S	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
26 Health	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
27 Teaching	119,289.83	0.00		0.00	78,570.47	38,593.73	2,125.63	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
32 Inst Tech	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
24 Total	130,729.61	0.00		11,439.78	78,570.47	38,593.73	2,125.63	0.00	0.00	0.00

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	21,879.17	0.00		8,142.86	10,026.54	3,709.77	0.00	0.00	0.00	0.00
22 Lrn Resrc	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
24 Guid/Coun	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
25 Pupil M/S	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
27 Teaching	253,996.78	0.00		157,885.93	0.00	63,730.93	29,395.56	2,842.36	142.00	0.00
28 Extracur	16,953.53	0.00		12,833.39	450.00	3,670.14	0.00	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	4,510.54	0.00		3,007.10	0.00	686.13	0.00	817.31	0.00	0.00
32 Inst Tech	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	8,122.50	0.00		0.00	0.00	0.00	0.00	8,122.50	0.00	0.00
34 Pro Learn	4,353.58	0.00		3,545.28		808.30	0.00	0.00	0.00	0.00
31 Total	309,816.10	0.00		185,414.56	10,476.54	72,605.27	29,395.56	11,782.17	142.00	0.00

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	3,780.84	0.00		904.80	1,736.15	1,139.89	0.00	0.00	0.00	0.00
22 Lrn Resrc	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
24 Guid/Coun	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
25 Pupil M/S	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
27 Teaching	55,190.80	0.00		38,341.68	0.00	15,142.45	1,706.67	0.00	0.00	0.00
28 Extracur	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	818.01	0.00		665.82	0.00	152.19	0.00	0.00	0.00	0.00
32 Inst Tech	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
34 Pro Learn	819.00	0.00		665.82		153.18	0.00	0.00	0.00	0.00
34 Total	60,608.65	0.00		40,578.12	1,736.15	16,587.71	1,706.67	0.00	0.00	0.00

REPORT F196

Manson School District No. 019

RUN DATE: 10/25/2022

E.S.D. 171

PROGRAM 38 - Vocational, Federal

RUN TIME: 10:16:07 AM

COUNTY: 04 Chelan

For the Year Ended August 31, 2022

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
22 Lrn Resrc	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
24 Guid/Coun	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
25 Pupil M/S	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
27 Teaching	3,515.13	0.00		0.00	0.00	0.00	3,515.13	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
32 Inst Tech	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
63 Oper Bldg	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
38 Total	3,515.13	0.00		0.00	0.00	0.00	3,515.13	0.00	0.00	0.00

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
15 Pblc Rltn	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
21 Supv Inst	1,438.20	0.00		0.00	0.00	0.00	0.00	1,438.20	0.00	0.00
22 Lrn Resrc	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
24 Guid/Coun	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
25 Pupil M/S	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
26 Health	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
27 Teaching	128,199.70	0.00		91,247.20	0.00	36,952.50	0.00	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
32 Inst Tech	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
63 Oper Bldg	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
64 Maintnce	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
65 Utilities	0.00	0.00					0.00	0.00		0.00
51 Total	129,637.90	0.00		91,247.20	0.00	36,952.50	0.00	1,438.20	0.00	0.00

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
15 Pblc Rltn	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
21 Supv Inst	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
22 Lrn Resrc	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
23 Princ Off	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
24 Guid/Coun	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
25 Pupil M/S	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
26 Health	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
27 Teaching	11,325.38	0.00		0.00	7,095.86	4,229.52	0.00	0.00	0.00	0.00
28 Extracur	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	13,223.94	0.00		9,044.21	0.00	1,924.12	2,255.61	0.00	0.00	0.00
32 Inst Tech	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
63 Oper Bldg	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
64 Maintnce	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
65 Utilities	0.00	0.00					0.00	0.00		0.00
91 Publ Actv	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
52 Total	24,549.32	0.00	0.00	9,044.21	7,095.86	6,153.64	2,255.61	0.00	0.00	0.00

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	7,248.55	0.00		0.00	4,482.99	2,655.38	0.00	0.00	110.18	0.00
22 Lrn Resrc	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
24 Guid/Coun	2,029.61	0.00		0.00	1,587.84	441.77	0.00	0.00	0.00	0.00
25 Pupil M/S	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
26 Health	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
27 Teaching	19,293.56	0.00		0.00	12,926.35	6,098.37	268.84	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
32 Inst Tech	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
63 Oper Bldg	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
64 Maintnce	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
65 Utilities	0.00	0.00					0.00	0.00		0.00
68 Insurance	0.00	0.00						0.00		
53 Total	28,571.72	0.00		0.00	18,997.18	9,195.52	268.84	0.00	110.18	0.00

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	31,868.19	0.00		19,042.98	4,491.95	8,333.26	0.00	0.00	0.00	0.00
22 Lrn Resrc	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
24 Guid/Coun	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
25 Pupil M/S	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
26 Health	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
27 Teaching	380,157.49	0.00		172,640.50	50,100.34	89,416.65	68,000.00	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	7,987.23	0.00		6,525.17	0.00	1,462.06	0.00	0.00	0.00	0.00
32 Inst Tech	861.80	0.00			0.00	0.00	861.80	0.00	0.00	0.00
33 Curriculum	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
34 Pro Learn	2,384.80	0.00		1,945.70		439.10	0.00	0.00	0.00	0.00
55 Total	423,259.51	0.00		200,154.35	54,592.29	99,651.07	68,861.80	0.00	0.00	0.00

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	555.02	0.00		0.00	0.00	0.00	0.00	0.00	555.02	0.00
22 Lrn Resrc	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
23 Princ Off	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
24 Guid/Coun	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
25 Pupil M/S	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
26 Health	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
27 Teaching	198,697.36	0.00		141,792.65	12,095.71	39,012.55	5,401.81	0.00	394.64	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	6,700.00	0.00		0.00	0.00	0.00	0.00	2,500.00	4,200.00	0.00
32 Inst Tech	38,402.18	0.00			6,000.00	1,189.70	2,068.95	0.00	0.00	29,143.53
33 Curriculum	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
58 Total	244,354.56	0.00		141,792.65	18,095.71	40,202.25	7,470.76	2,500.00	5,149.66	29,143.53

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
22 Lrn Resrc	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
24 Guid/Coun	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
25 Pupil M/S	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
26 Health	0.00							0.00		
27 Teaching	20,930.04	0.00		13,102.17	0.00	5,181.22	546.65	2,100.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	1,029.30	0.00		0.00	0.00	0.00	0.00	1,029.30	0.00	0.00
32 Inst Tech	2,585.39	0.00			0.00	0.00	2,585.39	0.00	0.00	0.00
33 Curriculum	81.18	0.00		0.00	0.00	0.00	81.18	0.00	0.00	0.00
64 Total	24,625.91	0.00		13,102.17	0.00	5,181.22	3,213.22	3,129.30	0.00	0.00

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	32,023.21	0.00		19,042.98	4,491.95	8,333.26	155.02	0.00	0.00	0.00
22 Lrn Resrc	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
24 Guid/Coun	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
25 Pupil M/S	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
26 Health	0.00							0.00		
27 Teaching	262,881.89	0.00		134,529.89	64,002.75	59,285.95	5,063.30	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	1,294.59	0.00		0.00	0.00	0.00	0.00	1,200.00	94.59	0.00
32 Inst Tech	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	467.79	0.00		0.00	0.00	0.00	467.79	0.00	0.00	0.00
34 Pro Learn	1,865.26	0.00		1,523.01		342.25	0.00	0.00	0.00	0.00
65 Total	298,532.74	0.00		155,095.88	68,494.70	67,961.46	5,686.11	1,200.00	94.59	0.00

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
22 Lrn Resrc	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
24 Guid/Coun	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
25 Pupil M/S	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
26 Health	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
27 Teaching	32,311.92	0.00		25,415.00	0.00	6,896.92	0.00	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
32 Inst Tech	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
34 Pro Learn	0.00	0.00		0.00		0.00	0.00	0.00	0.00	0.00
74 Total	32,311.92	0.00		25,415.00	0.00	6,896.92	0.00	0.00	0.00	0.00

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	7,857.47	0.00		0.00	5,257.07	2,450.63	149.77	0.00	0.00	0.00
25 Pupil M/S	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
26 Health	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
27 Teaching	239,784.53	0.00		0.00	148,656.36	86,484.70	2,063.58	2,579.89	0.00	0.00
29 Pmt to SD	211,003.50							211,003.50		
31 InstProDev	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
32 Inst Tech	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
42 Food	0.00	0.00					0.00	0.00		
44 Operation	26,531.49	0.00			16,869.12	9,662.37	0.00	0.00	0.00	0.00
63 Oper Bldg	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
65 Utilities	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
68 Insurance	0.00	0.00						0.00		
91 Publ Actv	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
88 Total	485,176.99	0.00		0.00	170,782.55	98,597.70	2,213.35	213,583.39	0.00	0.00

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
21 Supv Inst	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
27 Teaching	38,482.74	0.00		0.00	9,739.15	3,460.29	25,283.30	0.00	0.00	0.00
28 Extracur	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
31 InstProDev	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
32 Inst Tech	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
33 Curriculum	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
42 Food	0.00	0.00					0.00	0.00		
44 Operation	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
63 Oper Bldg	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
65 Utilities	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
68 Insurance	0.00	0.00						0.00		
75 Mtr Pool	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
91 Publ Actv	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
89 Total	38,482.74	0.00	0.00	0.00	9,739.15	3,460.29	25,283.30	0.00	0.00	0.00

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
11 Bd of Dir	72,507.80	0.00			0.00	0.00	1,890.68	68,552.99	2,064.13	0.00
12 Supt Off	128,593.12	0.00		61,544.24	18,933.62	26,882.15	8,483.18	5,637.51	7,112.42	0.00
13 Busns Off	139,992.37	0.00		0.00	58,743.04	26,175.50	4,484.17	50,156.47	0.00	433.19
14 HR	48,518.86	0.00		0.00	24,688.66	10,426.94	1,152.32	12,250.94	0.00	0.00
15 Pblc Rltn	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
25 Pupil M/S	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
61 Supv Bldg	26,947.67	0.00		0.00	20,538.32	6,409.35	0.00	0.00	0.00	0.00
62 Grnd Mnt	60,455.96	0.00			0.00	0.00	9,915.19	50,540.77	0.00	0.00
63 Oper Bldg	218,417.00	0.00			115,374.14	53,228.05	49,814.81	0.00	0.00	0.00
64 Maintnce	61,988.73	0.00	0.00		0.00	0.00	12,293.18	49,695.55	0.00	0.00
65 Utilities	178,283.60	0.00	0.00		0.00	0.00	0.00	178,283.60	0.00	0.00
67 Bldg Secu	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00
68 Insurance	101,812.11	0.00					0.00	101,812.11		0.00
72 Info Sys	74,102.34	0.00	0.00	0.00	26,284.34	16,831.27	0.00	30,986.73	0.00	0.00
73 Printing	41,539.59	0.00	0.00	0.00	0.00	0.00	0.00	41,539.59	0.00	0.00
74 Warehouse	472.89	0.00	0.00	0.00	311.46	161.43	0.00	0.00	0.00	0.00
75 Mtr Pool	23,864.97	0.00	0.00	0.00	3,061.51	1,769.17	0.00	19,034.29	0.00	0.00
83 Interest	0.00							0.00		
84 Principal	0.00							0.00		
85 Debt Expn	0.00		0.00					0.00		0.00
97 Total	1,177,497.01	0.00	0.00	61,544.24	267,935.09	141,883.86	88,033.53	608,490.55	9,176.55	433.19

REPORT F196

Manson School District No. 019

RUN DATE: 10/25/2022

E.S.D. 171

PROGRAM 98 - School Food Services

RUN TIME: 10:16:07 AM

COUNTY: 04 Chelan

For the Year Ended August 31, 2022

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
25 Pupil M/S	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
41 Supervisn	20,645.53	0.00		0.00	15,200.37	4,745.64	674.62	24.90	0.00	0.00
42 Food	223,599.50	0.00					223,599.50	0.00		
44 Operation	342,688.69	0.00			180,577.13	107,549.18	33,753.00	1,319.64	0.00	19,489.74
49 Transfers	0.00		0.00							
98 Total	586,933.72	0.00	0.00	0.00	195,777.50	112,294.82	258,027.12	1,344.54	0.00	19,489.74

Activity	Total	(0) Debit Transfer	(1) Credit Transfer	(2) Cert. Salaries	(3) Class. Salaries	(4) Employee Benefits	(5) Supplies / Materials	(7) Purchased Services	(8) Travel	(9) Capital Outlay
25 Pupil M/S	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
29 Pmt to SD	0.00							0.00		
51 Supervisn	74,913.39	0.00		0.00	52,056.94	22,387.05	144.40	325.00	0.00	0.00
52 Operation	331,198.05	0.00			161,989.12	97,041.78	67,091.33	2,964.68	2,111.14	0.00
53 Maintnce	84,665.62	0.00			39,078.40	21,615.93	15,880.43	7,240.22	0.00	850.64
56 Insurance	9,058.49							9,058.49		
58 Rem. Learn OP.	0.00	0.00			0.00	0.00	0.00	0.00		
59 Transfers	-189,610.08		- 189,610.08							
99 Total	310,225.47	0.00	- 189,610.08	0.00	253,124.46	141,044.76	83,116.16	19,588.39	2,111.14	850.64

Other Data Requirements and Certifications

A.	Enter the amount of E-Rate received by the school district either as the total discount or as a reimbursement amount which was coded in Revenue 2910. This amount may be a combination of both and should be displayed on the award by utility.	0.00
B.	Enter the amount of revenue received this year of Growth Management Act impact fees imposed under the authority of RCW 82.02.050 through 82.02.090.	0.00
C.	Enter the amount of revenue received this year of State Environmental Policy Act mitigation fees imposed under the authority of RCW 43.21C.060.	0.00
D.	Under RCW 28A.400.205 the district must certify "that it has spent the funds provided for Inflationary Adjustment Index increases on salaries and salary-related benefits."	Yes
E.	Enter the total amount of Program 55 - Learning Assistance Program Regular Expenditures	250,724.15
F.	Enter the total amount of Program 55 - Learning Assistance-High Poverty Expenditures	172,535.36
G.	Enter the total amount of Program 55 - Learning Assistance Program Expenditures	423,259.51

1. Fire District Payment RCW 52.30.020		
Total expenditures paid to fire protection districts for fire protection services. Eligible school districts received reimbursement in the July apportionment payment (Revenue Account 3100) for fire protection services purchased during the calendar year (see Report 1191, line C.7. for the amount of payment). Fire district reimbursement is provided solely for the purpose of paying for fire protection services. Therefore, any such reimbursement not used to pay for fire protection services must be recovered by OSPI. School districts that did not receive payment are not required to make an entry in this item number.	735.31	
2. Indirect Rate for State Revenue Recoveries (b/c) (SYSTEM CALCULATED)	0.1157	
a) Total All Programs (SYSTEM CALCULATED)		11,353,989.49
b) Total Program 97 Districtwide Support (SYSTEM CALCULATED)		1,177,497.01
c) Total All Programs less Program 97 Districtwide Support (a-b) (SYSTEM CALCULATED)		10,176,492.48

DISTORTING ITEMS

1. Flow-through funds for program 01-89, 98, and 99

0.00

2. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Activity 11, Board of Directors.

0.00

3. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Activity 12, Superintendents Office.

0.00

4. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Activity 13, Business Office.

0.00

5. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Activity 14, Human Resources.

0.00

6. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Program 97, Activity 25, Pupil Management & Safety.

0.00

7. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Program 97, Activity 61, Supervision.

0.00

8. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Program 97, Activity 62, Grounds Maintenance.

0.00

9. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Program 97, Activity 63, Operation of Buildings.

0.00

10. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Program 97, Activity 64, Maintenance.

0.00

11. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Program 97, Activity 65, Utilities.

0.00

12. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Program 97, Activity 67, Buildings and Property Security.

0.00

DISTORTING ITEMS

13. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Program 97, Activity 68, Insurance.

0.00

14. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Activity 72, Information Systems.

0.00

15. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Activity 73, Printing.

0.00

16. Flow-through funds or contingencies or election expenses or alterations or renovations or fines and penalties charged in Activity 74, Warehousing.

0.00

INDIRECT EXPENDITURES

17. Audit costs recorded in Program 97, Activity 11, Board of Directors, and not directly charged to another program.

16,764.84

18. Legal costs, associated with interpretation of laws and regulations, recorded in Program 97, Activity 11, Board of Directors but not specifically associated with the Board of Directors.

23,851.46

19. Costs recorded in Program 97, Activity 12, for the Superintendent, Deputy Superintendent, or Assistant Superintendent, and their secretary whose responsibilities are allocable to indirect cost Activities 13, 14 and 72 thru 75. These positions are required to maintain supporting documentation if a portion of their responsibilities are allocable to these indirect cost activities. Include the salary and benefits, supplies, travel, printing, warehousing, motor pool, and information systems as related to the above mentioned staff if allocable to Activities 13, 14, and 72 thru 75. DO NOT INCLUDE CAPITAL OUTLAY (Object 9).

0.00

20. The cost of Public Relations activities recorded in Program 97, Activity 15, excluding capital outlay (Object 9), and not directly charged to another program for the following: Cost for liaison with the news media and government relations officers as a means of informing the general public on matters of public concern, such as notice of Federal awards, financial matters, etc. DO NOT INCLUDE COSTS DESIGNED SOLEY TO PROMOTE THE GOVERNMENTAL UNIT. *Expenditures in this Activity will not be included in the indirect pool if this manual input item is blank.

0.00

21. Termination Leave costs for federally supported staff which have been charged to a state or local program. Do not include Termination Leave costs for federally supported staff charged to Program 97, Activity 13 or 14, as they are already included in the indirect calculation. These costs should not be charged directly to the federal award, but may be considered an indirect expenditure, and added to the federal unrestricted indirect expenditure pool.

0.00

22. Costs recorded in Program 97, Activity 72, for districtwide Information Systems Activities. Do not include expenditures for any student records, such as student records fees, software, or student records staff. DO NOT INCLUDE CAPITAL OUTLAY (Object 9). *Expenditures in this Activity will not be included in the indirect pool if this manual input item is blank.

74,102.34

23. General administration (organization-wide) expenditures charged in Program 97, Activity 25, Pupil Management & Safety, which is allocable to Activities 13 or 14, if a cost allocation plan supports the allocation. DO NOT INCLUDE CAPITAL OUTLAY (Object 9).

0.00

24. Space and occupancy costs for general administration (organization-wide) charged in Program 97, Activity 61, Supervision, which is allocable to Activities 13, 14, and Activity 12 if applicable, if a space plan supports the allocation. DO NOT INCLUDE CAPITAL OUTLAY (Object 9).

0.00

25. Space and occupancy costs for general administration (organization-wide) charged in Program 97, Activity 62, Grounds Maintenance, which is allocable to Activities 13, 14, and Activity 12 if applicable, if a space plan supports the allocation. DO NOT INCLUDE CAPITAL OUTLAY (Object 9).

0.00

INDIRECT EXPENDITURES

26. Space and occupancy costs for general administration (organization-wide) charged in Program 97, Activity 63, Operation of Buildings, which is allocable to Activities 13, 14, and Activity 12 if applicable, if a space plan supports the allocation. DO NOT INCLUDE CAPITAL OUTLAY (Object 9).

218,417.00

27. Space and occupancy costs for general administration (organization-wide) charged in Program 97, Activity 64, Maintenance, which is allocable to Activities 13, 14, and Activity 12 if applicable, if a space plan supports the allocation. DO NOT INCLUDE CAPITAL OUTLAY (Object 9).

61,988.73

28. Space and occupancy costs for general administration (organization-wide) charged in Program 97, Activity 65, Utilities, which is allocable to Activities 13, 14, and Activity 12 if applicable, if a space plan supports the allocation. DO NOT INCLUDE CAPITAL OUTLAY (Object 9).

178,283.60

29. Space and occupancy costs for general administration (organization-wide) charged in Program 97, Activity 67, Building and Property Security, which is allocable to Activities 13, 14, and Activity 12 if applicable, if a space plan supports the allocation. DO NOT INCLUDE CAPITAL OUTLAY (Object 9).

0.00

30. Space and occupancy costs for general administration (organization-wide) charged in Program 97, Activity 68, Insurance, which is allocable to Activities 13, 14, and Activity 12 if applicable, if a space plan supports the allocation. DO NOT INCLUDE CAPITAL OUTLAY (Object 9).

101,812.11

Schedule for Determining School District Federal Restricted Indirect Cost Rate Including Fixed
With Carry-Forward Calculation for Fiscal Year 2023-2024

COUNTY: 04 Chelan

Fiscal Year 2021-2022

PROGRAM AND ACTIVITY TITLES	TOTAL PROGRAM EXPENDITURES	--- EXCLUDED ---			(ADDED TO BASE) UNALLOWABLE	(POOL) INDIRECT EXPENDITURES	(BASE) DIRECT EXPENDITURES
		CAPITAL OUTLAY	DEBT SERVICE	DISTORTING ITEMS			
TOTAL PROGRAMS 01-89, 98, 99	10,176,492.48	127,166.22		223,599.50			9,825,726.76
PROGRAM 97 ACTIVITIES							
11 Board of Directors	72,507.80	0.00		0.00	31,891.50	40,616.30	
12 Superintendent's Office	128,593.12	0.00		0.00	128,593.12	0.00	
13 Business Office	139,992.37	433.19		0.00		139,559.18	
14 Human Resources	48,518.86	0.00		0.00		48,518.86	
15 Public Relations	0.00	0.00			0.00	0.00	
25 Pupil Management and Safety	0.00	0.00		0.00	0.00	0.00	
61 Supervision	26,947.67	0.00		0.00	26,947.67	0.00	
62 Grounds Maintenance	60,455.96	0.00		0.00	60,455.96	0.00	
63 Operation of Buildings	218,417.00	0.00		0.00	0.00	218,417.00	
64 Maintenance	61,988.73	0.00		0.00	0.00	61,988.73	
65 Utilities	178,283.60	0.00		0.00	0.00	178,283.60	
67 Building and Property Security	0.00	0.00		0.00	0.00	0.00	
68 Insurance	101,812.11	0.00		0.00	0.00	101,812.11	
72 Information Systems	74,102.34	0.00		0.00	0.00	74,102.34	
73 Printing	41,539.59	0.00		0.00		41,539.59	
74 Warehousing	472.89	0.00		0.00		472.89	
75 Motor Pool	23,864.97	0.00		0.00		23,864.97	
83 Interest	0.00		0.00				
84 Principal	0.00		0.00				
85 Debt-Related Expenditures	0.00		0.00				
Total Program 97	1,177,497.01	433.19	0.00	0.00	247,888.25	929,175.57	

Schedule for Determining School District Federal Restricted Indirect Cost Rate Including Fixed
With Carry-Forward Calculation for Fiscal Year 2023-2024

COUNTY: 04 Chelan

Fiscal Year 2021-2022

	--- EXCLUDED ---						
	TOTAL PROGRAM EXPENDITURES	CAPITAL OUTLAY	DEBT SERVICE	DISTORTING ITEMS	(ADDED TO BASE) UNALLOWABLE	(POOL) INDIRECT EXPENDITURES	(BASE) DIRECT EXPENDITURES
Sub-Total All Programs	11,353,989.49	127,599.41	0.00	223,599.50		929,175.57	9,825,726.76
Unallowable Costs					-247,888.25		247,888.25
TOTALS	11,353,989.49	127,599.41	0.00	223,599.50		929,175.57	10,073,615.01

*** FIXED WITH CARRY-FORWARD RESTRICTED INDIRECT RATE CALCULATION ***

FY 19-20

1. FY 19-20 INDIRECT EXPENDITURES	929,175.57
2. FY 19-20 DIRECT EXPENDITURES	10,073,615.01
3. FY 19-20 OVER/UNDER RECOVERY (CALCULATED)	512,703.69
4. FY 19-20 TOTAL POOL (LINE 1 + LINE 3)	1,441,879.26
5. CALCULATED FY 19-20 RESTRICTED INDIRECT RATE TO BE USED IN FY 21-22	0.1431

FY 21-22

6. FY 21-22 INDIRECT EXPENDITURES FROM COLUMN 6	929,175.57
7. FY 19-20 OVER/UNDER RECOVERY (LINE 3)	512,703.69
8. FY 21-22 ADJUSTED IND POOL (LINE 6 + LINE 7)	1,441,879.26
9. FY 21-22 DIRECT EXPENDITURES FROM COLUMN 7	10,073,615.01
10. FY 21-22 RESTRICTED INDIRECT RATE (LINE 5)	0.1431
11. FY 21-22 AMOUNT RECOVERED (LINE 9 * LINE 10)	1,441,534.30
12. FY 21-22 OVER/UNDER RECOVER (LINE 8 - LINE 11)	344.95
13. FY 21-22 TOTAL POOL (LINE 6 + LINE 12)	929,520.52
14. CALCULATED FY 21-22 RESTRICTED INDIRECT RATE TO BE USED IN FY 23-24 (LINE 13 / LINE 9)	0.0923

Fiscal Year 2021-2022

Page 74 of 85

Schedule for Determining School District Federal Unrestricted Indirect Cost Rate Including Fixed
With Carry-Forward Calculation for Fiscal Year 2023-2024

COUNTY: 04 Chelan

Fiscal Year 2021-2022

		--- EXCLUDED ---					
	TOTAL PROGRAM EXPENDITURES	CAPITAL OUTLAY	DEBT SERVICE	DISTORTING ITEMS	(ADDED TO BASE) UNALLOWABLE	(POOL) INDIRECT EXPENDITURES	(BASE) DIRECT EXPENDITURES
Sub-Total All Programs	11,353,989.49	127,599.41	0.00	223,599.50		1,145,172.32	9,825,726.76
Unallowable Costs					-31,891.50		31,891.50
Totals	11,353,989.49	127,599.41	0.00	223,599.50		1,145,172.32	9,857,618.26

*** FIXED WITH CARRY-FORWARD UNRESTRICTED INDIRECT RATE CALCULATION ***

FY 19-20

1. FY 19-20 INDIRECT EXPENDITURES	1,145,172.32
2. FY 19-20 DIRECT EXPENDITURES	9,857,618.26
3. FY 19-20 OVER (UNDER) RECOVERY	-550,740.26
4. FY 19-20 TOTAL POOL (LINE 1 + LINE 3)	594,432.05
5. CALCULATED FY 19-20 UNRESTRICTED INDIRECT RATE TO BE USED IN FY 21-22	0.0603

FY 21-22

6. FY 21-22 INDIRECT EXPENDITURES FROM COLUMN 6	1,145,172.32
7. FY 19-20 OVER (UNDER) RECOVERY (LINE 3)	-550,740.26
8. FY 21-22 ADJUSTED INDIRECT POOL (LINE 6 + LINE 7)	594,432.05
9. FY 21-22 DIRECT EXPENDITURES FROM COLUMN 7	9,857,618.26
10. FY 21-22 UNRESTRICTED INDIRECT RATE (LINE 5)	0.0603
11. FY 21-22 AMOUNT RECOVERED (LINE 9 * LINE 10)	594,414.38
12. FY 21-22 OVER (UNDER) RECOVER (LINE 8 - LINE 11)	17.67
13. FY 21-22 TOTAL POOL (LINE 6 + LINE 12)	1,145,189.99
14. CALCULATED FY 21-22 UNRESTRICTED INDIRECT RATE TO BE USED IN FY 23-24 (LINE 13 / LINE 9)	0.1162

	Program Expenditures	State Resources	Federal Resources	Other Resources
BASIC EDUCATION PROGRAMS				
01 Basic Education	5,261,080.00	4,257,492.73	29,893.17	973,694.10
02 Alternative Learning Experience (ALE)	0.00	0.00	0.00	0.00
03 Dropout Reengagement	0.00	0.00	0.00	0.00
31 Vocational-Basic, State	309,816.10	309,816.10	0.00	0.00
34 Middle School Career and Tech. Ed., State	60,608.65	60,608.65	0.00	0.00
45 Skill Center-Basic, State	0.00	0.00	0.00	0.00
97 Districtwide Support	1,177,497.01	1,035,756.42	141,740.59	0.00
TOTAL BASIC EDUCATIONAL PROGRAMS	6,809,001.76	5,663,673.90	171,633.76	973,694.10
OTHER INSTRUCTIONAL PROGRAMS				
11 Federal Stimulus-GEER	153,634.10	0.00	153,634.10	0.00
12 Federal Stimulus-ESSER II	284,482.78	0.00	284,482.78	0.00
13 Federal Stimulus-ESSER III	404,737.44	0.00	404,737.44	0.00
14 Federal Stimulus-ESSER III (Learning Loss)	76,036.36	0.00	71,963.39	4,072.97
18 Federal Stimulus-Reserved	0.00	0.00	0.00	0.00
19 Federal Stimulus-Reserved	0.00	0.00	0.00	0.00
21 Special Education-Supplemental, State	831,739.35	772,722.92	0.00	59,016.43
22 Special Education - Infants and Toddlers - State	0.00	0.00	0.00	0.00
23 Special Education - ARP, IDEA, Federal	33,450.46	0.00	30,311.18	3,139.28
24 Special Education-Supplemental, Federal	130,729.61	0.00	83,826.67	46,902.94
25 Special Education - Infants and Toddlers - Federal	0.00	0.00	0.00	0.00
26 Special Education-Institutions, State	0.00	0.00	0.00	0.00
29 Special Education-Other, Federal	0.00	0.00	0.00	0.00
38 Vocational, Federal	3,515.13	0.00	3,326.00	189.13
39 Vocational, Other Categorical	0.00	0.00	0.00	0.00
46 Skill Center, Federal	0.00	0.00	0.00	0.00
47 Skill Center-Facility Upgrades	0.00	0.00	0.00	0.00
51 ESEA Disadvantaged, Federal	129,637.90	0.00	108,161.00	21,476.90
52 Other Title Grants Under ESEA, Federal	24,549.32	0.00	24,549.32	0.00
53 ESEA Migrant, Federal	28,571.72	0.00	27,143.20	1,428.52
54 Reading First, Federal	0.00	0.00	0.00	0.00

	Program Expenditures	State Resources	Federal Resources	Other Resources
55 Learning Assistance, State	423,259.51	423,259.51	0.00	0.00
56 State Inst, Centers and Homes	0.00	0.00	0.00	0.00
57 State Inst, Neglected and Delinquent, Federal	0.00	0.00	0.00	0.00
58 Special and Pilot Programs, State	244,354.56	206,448.12	0.00	37,906.44
59 Institutions - Juveniles in Adult Jails	0.00	0.00	0.00	0.00
61 Head Start, Federal	0.00	0.00	0.00	0.00
62 Math & Science, Professional Dev., Federal	0.00	0.00	0.00	0.00
64 Limited English Proficiency, Federal	24,625.91	0.00	24,167.57	458.34
65 Transitional Bilingual, State	298,532.74	298,532.74	0.00	0.00
67 Indian Education, Federal, JOM	0.00	0.00	0.00	0.00
68 Indian Education, Federal, ED	0.00	0.00	0.00	0.00
69 Compensatory, Other	0.00	0.00	0.00	0.00
71 Traffic Safety	0.00	0.00	0.00	0.00
73 Summer School	0.00	0.00	0.00	0.00
74 Highly Capable	32,311.92	16,827.57	0.00	15,484.35
76 Targeted Assistance, Federal	0.00	0.00	0.00	0.00
78 Youth Training Programs, Federal	0.00	0.00	0.00	0.00
79 Instructional Programs, Other	0.00	0.00	0.00	0.00
TOTAL OTHER INSTRUCTIONAL PROGRAMS	3,124,168.81	1,717,790.86	1,216,302.65	190,075.30
OTHER PROGRAMS				
81 Public Radio/Television	0.00	0.00	0.00	0.00
86 Community Schools	0.00	0.00	0.00	0.00
88 Child Care	485,176.99	439,420.45	45,756.54	0.00
89 Other Community Services	38,482.74	0.00	38,482.74	0.00
98 School Food Services	586,933.72	11,000.14	509,617.63	66,315.95
99 Pupil Transportation	310,225.47	310,225.47	0.00	0.00
TOTAL OTHER PROGRAMS	1,420,818.92	760,646.06	593,856.91	66,315.95
TOTALS	11,353,989.49	8,142,110.82	1,981,793.32	1,230,085.35

This Special Education MOE test is preliminary and does not incorporate any provisions for reducing local effort pursuant to IDEA regulations. Adjustments may be made to the data below through December following the fiscal year end. Therefore, this may change the results to the final test completed after the December adjustments.

	FY 20 - 21 Actual (A)	FY 21 - 22 Actual (B)
Preliminary FY 2021-2022 to FY 2020-2021 Aggregate Maintenance of Effort Test		
1. Program 21 direct expenditures: Program 21 expenditures must include expenditure amounts related to Revenue Account 4121 and 3121 redirected through the apportionment process to another school district or ESD.	816,198.20	831,739.35
2. Minus Revenue 7121 Payments From Other Districts.	0.00	0.00
3. Minus Revenue 6321 Special Education-Medicaid Reimbursements.	0.00	0.00
4. Equals aggregate special education expenditures for resident special education students.	816,198.20	831,739.35
5. Preliminary Aggregate Maintenance of Effort Test (4B minus 4A). (A positive amount means the test was passed and a negative amount indicates non-compliance.)	0.00	15,541.15
Preliminary FY 2021-2022 to FY 2020-2021 Per Pupil Maintenance of Effort Test		
6. Resident special education students (updated by OSPI).	82.89	0.00
7. Expenditures per pupil (line 4/line 6).	9,846.76	0.00
8. Preliminary Per Pupil Maintenance of Effort Test (7B minus 7A). (A positive amount means the test was passed and a negative amount indicates non-compliance.)	0.00	-9,846.76
Preliminary Year-End Special Education Maintenance of Effort Test FY 2021-2022 to FY 2020-2021 Aggregate Maintenance of Effort Test		
9. Resource to program expenditure report Other Resources for Program 21 for the current year is compared to Other Resources for Program 21 for the prior year.	14,741.86	59,016.43
10. Preliminary Local Aggregate Maintenance of Effort Test (9B minus 9A). (A positive amount means the test was passed and a negative amount indicates non-compliance.)	0.00	44,274.57
11. Expenditures per pupil (line 9/line 6).	177.85	0.00
12. Preliminary Local Per Pupil Maintenance of Effort Test (11B minus 11A). (A positive amount means the test was passed and a negative amount indicates non-compliance.)	0.00	-177.85

Notes:

A. Actual revenue and expenditure data are obtained from F-196 data.

B. Resident special education student data as shown on line 6 are obtained from 1220 Reports and include students in age 3-PreK, and K-21.

C. Based on the information to date, the school district has passed the preliminary year-end Maintenance of Effort Test if *ONE* of the values on line 5, 8, 10, *OR* 12 is a zero or positive.

D. In accordance with WAC 392-172A-06015, districts relying on the local aggregate to pass MOE must look back to the last fiscal year the district relied on the local aggregate test.

If *ALL* values on lines 5, 8, 10 *AND* 12 are negative, the district is non-compliant for the preliminary year-end Maintenance of Effort Test.

This is the preliminary Federal Cross-Cutting Maintenance of Effort. Adjustments may be made to the data below through December following the fiscal year end. Therefore, this may change the results to the final test completed after the December adjustments.

Data Items Used in the Federal Cross-Cutting Maintenance of Effort Test

Description	Operation			<u>Food Services Deficit Calculation</u>			
		FY 2021 - 22	FY 2020 - 21		FY 2021 - 22	FY 2020 - 21	
Total Expenditures	+ (plus)	11,353,989.49	10,810,249.04	Total Program 98	+ 586,933.72	488,264.80	
Public Radio/Television	- (minus)	0.00	0.00	Revenue 2298 (Local)	- 1,255.30	1,685.45	
Community Schools	- (minus)	0.00	0.00	Revenue 2998 (Local)	- 0.00	0.00	
Child Care	- (minus)	485,176.99	436,538.70	Revenue 4198 (State)	- 11,000.14	7,507.46	
Other Community Services	- (minus)	38,482.74	27,929.73	Revenue 4398 (State)	- 0.00	0.00	
School Food Services	- (minus)	586,933.72	488,264.80	Revenue 6198 (Fed)	- 490,589.57	449,231.74	
Debt Service, Interest	- (minus)	0.00	0.00	Revenue 6298 (Fed)	- 0.00	0.00	
Debt Service, Principal	- (minus)	0.00	0.00	Revenue 6398 (Fed)	- 0.00	0.00	
Debt Service, Debt Related Expenditures	- (minus)	0.00	0.00	Revenue 6998 (Fed)	- 19,028.06	19,097.08	
Capital Outlay, All Object 9	- (minus)	127,599.41	161,835.95	Revenue 7198 (Other)	- 0.00	0.00	
Federal, General Purpose Revenue	- (minus)	26,811.34	21,655.10	Revenue 8198 (Other)	- 0.00	0.00	
Federal, Special Purpose Revenue	- (minus)	1,916,649.24	1,032,999.82	TOTAL FOOD SERVICES DEFICIT	65,060.65	10,743.07	
Food Service Deficit	+ (plus)	65,060.65	10,743.07	If Total Food Service Deficit is			
Food Services Revenue, Federal	+ (plus)	490,589.57	449,231.74	a positive amount, it is added to			
Food Services Revenue, Federal	+ (plus)	0.00	0.00	the total aggregate expenditures.			
Food Services Revenue, Federal	+ (plus)	0.00	0.00	If Total Food Service Deficit is			
Food Services Revenue, USDA Commodities	+ (plus)	19,028.06	19,097.08	a negative amount, zero dollars			
Capital Outlay, Stim, Title, GEER	+ (plus)	0.00	80,055.36				
Capital Outlay, Stim, ESSER II	+ (plus)	0.00	0.00				
Capital Outlay, Stim, ESSER III	+ (plus)	10,685.75	0.00				
Capital Outlay, Stim, ESSER III	+ (plus)	0.00	0.00				
Capital Outlay, Stim, RSVD N/A 20-21	+ (plus)	0.00	0.00				

Description	Operation	FY 2021 - 22	FY 2020 - 21	
Capital Outlay, Stim, RSVD N/A 20-21	+	(plus)	0.00	0.00
Capital Outlay, Sp Ed, Sup, Fed	+	(plus)	0.00	0.00 are displayed.
Capital Outlay, Sp Ed, Inst, St	+	(plus)	0.00	0.00
Capital Outlay, Sp Ed, Oth, Fed	+	(plus)	0.00	0.00
Capital Outlay, Voc, Fed	+	(plus)	0.00	0.00
Capital Outlay, Voc, Other	+	(plus)	0.00	0.00
Capital Outlay, Skill Cntr, Fed	+	(plus)	0.00	0.00
Capital Outlay, ESEA Disadvantaged-Federal	+	(plus)	0.00	0.00
Capital Outlay, Other Title Grants Under ESEA-Federal	+	(plus)	0.00	0.00
Capital Outlay, ESEA Migrant-Federal	+	(plus)	0.00	517.68
Capital Outlay, Read First, Fed	+	(plus)	0.00	0.00
Capital Outlay, St In, Ctr/Hm, D	+	(plus)	0.00	0.00
Capital Outlay, St In, N/D, Fed	+	(plus)	0.00	0.00
Capital Outlay, In, Juveniles in Adult Jails	+	(plus)	0.00	0.00
Capital Outlay, Head Start, Fed	+	(plus)	0.00	0.00
Capital Outlay, MS, Pro Dv, Fed	+	(plus)	0.00	0.00
Capital Outlay, LEP, Fed	+	(plus)	0.00	0.00
Capital Outlay, Ind Ed, Fd, JOM	+	(plus)	0.00	0.00
Capital Outlay, Ind Ed, Fd, ED	+	(plus)	0.00	0.00
Capital Outlay, Comp, Othr	+	(plus)	0.00	0.00
Capital Outlay, Target Asst, Fed	+	(plus)	0.00	0.00
Capital Outlay, Yth Trg Pm, Fed	+	(plus)	0.00	0.00
Capital Outlay, Inst Pgm, Othr	+	(plus)	0.00	0.00
Capital Outlay, Public Radio/TV	+	(plus)	0.00	0.00
Capital Outlay, Comm Schools	+	(plus)	0.00	0.00

Description	Operation	FY 2021 - 22	FY 2020 - 21
Capital Outlay, Child Care	+ (plus)	0.00	0.00
Capital Outlay, Othr Comm Srv	+ (plus)	0.00	0.00
Capital Outlay, Food Services	+ (plus)	19,489.74	0.00
Total Expenditures for Preliminary Maintenance of Effort	= (equals)	8,777,189.82	9,200,669.87

FY 2021 - 22/FY 2020 - 21 0.95

The amount for the current fiscal year should be at least 90 percent of the previous year's amount.

Description	Operation	FY 2021 - 22	FY 2020 - 21
Program 31, Vocational--Basic State	+ (plus)	309,816.10	335,026.09
Program 34, Middle School Career and Technical Education-State	+ (plus)	60,608.65	19,253.54
Program 38, Vocational--Federal	+ (plus)	3,515.13	2,791.96
Program 39, Vocational--Other Categorical	+ (plus)	0.00	0.00
Program 45, Skill Center--State	+ (plus)	0.00	0.00
Program 46, Skill Center--Federal	+ (plus)	0.00	0.00
Secondary Vocational Education Revenue	- (minus)	3,326.00	2,929.32
Skill Center Revenue	- (minus)	0.00	0.00
Secondary Vocational Education Revenue	- (minus)	0.00	0.00
Total Expenditures for Preliminary Maintenance of Effort	= equals	370,613.88	354,142.27
	FY 21-22 / 20-21		1.04

GENERAL FUND

Type	Number	Message	Amount 1	Amount 2
Informational	1.537	On the Balance Sheet GF G.L. 240, Cash on Deposit with County Treasurer, is not equal to F-197 County Treasurer Item 240, Cash on Deposit with County Treasurer.	486,263.69	476,248.45
Informational	1.538	On the Balance Sheet GF G.L. 241, Minus Outstanding Warrants, is not equal to F-197 County Treasurer Item 241, Minus Outstanding Warrants.	422,097.80	422,191.26
Informational	1.539	On the Balance Sheet GF G.L. 450, Investments, is not equal to County Treasurer Item 450, Investments.	904,446.95	904,446.94
Informational	1.556	Your district has a negative GF expenditures in Program/Activity/Object 01-32-7.	-2,500.00	
Informational	1.558	If Program 97, Activity 74, Warehousing, Objects 2 through 7 is greater than zero, then G.L. 410, Inventory, should be greater than zero.	472.89	0.00
Informational	1.585	On the Special Education Maintenance of Effort test, ONE of the values on line 5, 8, 10, OR 12 is zero or a positive number. Your district has passed the Preliminary Special Education MOE test. "Good job" 985.	0.00	
Informational	1.585	On the Special Education Maintenance of Effort test, ONE of the values on line 5, 8, 10, OR 12 is zero or a positive number. Your district has passed the Preliminary Special Education MOE test. "Good job" 987.	0.00	
Informational	1.585	On the Special Education Maintenance of Effort test, ONE of the values on line 5, 8, 10, OR 12 is zero or a positive number. Your district has passed the Preliminary Special Education MOE test. "Good job" 990.	15,541.15	
Informational	1.585	On the Special Education Maintenance of Effort test, ONE of the values on line 5, 8, 10, OR 12 is zero or a positive number. Your district has passed the Preliminary Special Education MOE test. "Good job" 991.	44,274.57	
Informational	1.588	Your district has passed the Preliminary Federal Cross-Cutting MOE. Current year aggregate expenditures are greater than the previous year aggregate expenditures. *Good job*	8,777,189.82	0.00
Informational	1.599	On the Data Requirements for Supplemental Reports the impact fees item is blank. Did your district receive impact fees revenue this year?	0.00	0.00
Informational	1.600	On the Data Requirements for Supplemental Reports the mitigation fees item is blank. Did your district receive mitigation fees revenue this year?	0.00	0.00

GENERAL FUND

Type	Number	Message	Amount 1	Amount 2
Informational	1.601	On the Schedule for Determining School District Federal Restricted Indirect Cost Rate, allowable expenditures in Program 97, Activity 15, Public Relations, are not entered. If no entry is made these expenditures will not be included in the Restricted Indirect Expenditure Pool.	0.00	0.00

ASSOCIATED STUDENT BODY FUND

Type	Number	Message	Amount 1	Amount 2
Informational	4.502	On the Balance Sheet, ASB G.L. 240, Cash on Deposit with County Treasurer, is not equal to F-197 County Treasurer Item 240, Cash on Deposit with County Treasurer.	4,708.98	4,733.52
Informational	4.504	On the Balance Sheet, ASB G.L. 450, Investments, is not equal to F-197 County Treasurer Item 450, Investments.	87,459.48	87,459.50

DEBT SERVICE FUND

Type	Number	Message	Amount 1	Amount 2
Informational	3.503	On the Balance Sheet DSF G.L. 450, Investments, is not equal to F-197 County Treasurer report item 450, Investments.	68.92	69.01

CAPITAL PROJECTS FUND

Type	Number	Message	Amount 1	Amount 2
Informational	2.501	CPF revenue account 1100 is not equal to County Treasurer Cash File F-197 account 20.	506,072.49	506,072.40
Informational	2.501	CPF revenue account 9100 is not equal to County Treasurer Cash File F-197 account 42.	1,440,000.00	1,407,500.00
Informational	2.503	**Warning** F-196 CPF total expenditures are greater than authorized CPF budgeted appropriations. ***Attach letter of explanation***	2,625,310.51	200,000.00
Informational	2.504	On the Balance Sheet CPF G.L. 240, Cash on Deposit with County Treasurer, is not equal to F-197 County Treasurer report Item 240, Cash on Deposit with County Treasurer.	241,292.93	242,397.73

REPORT F196

Manson School District No. 019

RUN DATE: 10/25/2022

E.S.D. 171

Financial Edit Report Fiscal Year 2021-2022

RUN TIME: 10:16:08 AM

COUNTY: 04 Chelan

TRANSPORTATION VEHICLE FUND

Transportation Vehicle Fund: Cleared all edits

PERMANENT FUND

Permanent Fund: Cleared all edits

PRIVATE PURPOSE TRUST/OTHER TRUST FUND

Private Purpose Trust/Other Trust Fund: Cleared all edits