

10--General Fund-- FUND BALANCE -- AGENCY ACCOUNTS -- Original -- BUDGET-STATUS-REPORT
Fiscal Year 2023 (September 1, 2023 - August 31, 2024)For the MANSON SCHOOL DISTRICT School District for the Month of September , 2023

	ANNUAL BUDGET	ACTUAL FOR MONTH	ACTUAL FOR YEAR	ENCUMBRANCES	BALANCE	PERCENT
A. REVENUES/OTHER FIN. SOURCES						
1000 LOCAL TAXES	1,885,214	27,537.41	27,537.41		1,857,676.59	1.46
2000 LOCAL SUPPORT NONTAX	776,333	21,473.04	21,473.04		754,859.96	2.77
3000 STATE, GENERAL PURPOSE	5,897,075	530,601.25	530,601.25		5,366,473.75	9.00
4000 STATE, SPECIAL PURPOSE	3,179,631	174,799.93	174,799.93		3,004,831.07	5.50
5000 FEDERAL, GENERAL PURPOSE	26,000	.00	.00		26,000.00	0.00
6000 FEDERAL, SPECIAL PURPOSE	1,093,144	44,430.91	44,430.91		1,048,713.09	4.06
7000 REVENUES FR OTH SCH DIST	500	6.00	6.00		494.00	1.20
8000 OTHER AGENCIES AND ASSOCIATES	3,000	.00	.00		3,000.00	0.00
9000 OTHER FINANCING SOURCES	0	.00	.00		.00	0.00
Total REVENUES/OTHER FIN. SOURCES	12,860,897	798,848.54	798,848.54		12,062,048.46	6.21
B. EXPENDITURES						
00 Regular Instruction	5,746,992	592,368.91	592,368.91	4,723,613.05	431,010.04	92.50
10 Federal Stimulus	0	34.24	34.24	0.00	34.24-	0.00
20 Special Ed Instruction	1,109,086	85,837.65	85,837.65	781,495.25	241,753.10	78.20
30 Voc. Ed Instruction	467,595	52,108.98	52,108.98	361,291.16	54,194.86	88.41
40 Skills Center Instruction	0	.00	.00	0.00	.00	0.00
50+60 Compensatory Ed Instruct.	1,386,056	127,393.75	127,393.75	1,008,426.16	250,236.09	81.95
70 Other Instructional Pgms	791,622	2,877.01	2,877.01	32,753.65	755,991.34	4.50
80 Community Services	511,149	21,410.19	21,410.19	443,892.53	45,846.28	91.03
90 Support Services	2,788,459	356,255.74	356,255.74	2,089,262.23	342,941.03	87.70
Total EXPENDITURES	12,800,959	1,238,286.47	1,238,286.47	9,440,734.03	2,121,938.50	83.42
C. OTHER FIN. USES TRANS. OUT (GL 536)	75,239	.00	.00			
D. OTHER FINANCING USES (GL 535)	0	.00	.00			
E. EXCESS OF REVENUES/OTHER FIN.SOURCES OVER(UNDER) EXP/OTH FIN USES (A-B-C-D)	15,301-	439,437.93-	439,437.93-		424,136.93-	> 1000
F. TOTAL BEGINNING FUND BALANCE	916,190		588,382.40			
G. G/L 898 PRIOR YEAR ADJUSTMENTS(+OR-)	XXXXXXXXX		.00			
H. TOTAL ENDING FUND BALANCE (E+F + OR - G)	900,889		148,944.47			

I. ENDING FUND BALANCE ACCOUNTS:

G/L 810 Restricted For Other Items	0	.00
G/L 815 Restrict Unequalized Deduct Rev	0	.00
G/L 821 Restrictd for Carryover	16,190	76,902.18
G/L 823 Restricted for Carryover of Tra	0	.00
G/L 825 Restricted for Skills Center	0	.00
G/L 828 Restricted for C/O of FS Rev	0	.00
G/L 830 Restricted for Debt Service	0	.00
G/L 835 Restrictd For Arbitrage Rebate	0	.00
G/L 840 Nonspnd FB - Invent/Prepd Itms	8,000	53,376.02
G/L 845 Restricted for Self-Insurance	0	.00
G/L 850 Restricted for Uninsured Risks	0	.00
G/L 870 Committed to Other Purposes	0	.00
G/L 872 Committed to Econmc Stabilizatn	0	.00
G/L 873 Committed to Depreciation Sub-F	0	.00
G/L 875 Assigned Contingencies	0	.00
G/L 884 Assigned to Other Cap Projects	0	.00
G/L 888 Assigned to Other Purposes	0	.00
G/L 890 Unassigned Fund Balance	236,607	490,633.20-
G/L 891 Unassigned Min Fnd Bal Policy	640,092	567,699.47
G/L 896 Change in Accounting Principles	0	.00
G/L 897 Change to or within the Financi	0	.00

<u>TOTAL</u>	900,889	207,344.47
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Differences	0	58,400.00
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Note: A difference in the annual budget column represents an error between Revenue, Expenditure, Residual Equity Transfer accounts and Fund Balance ledger accounts. In the Actual For Year column the arithmetically displayed Fund Balance is different than the posted Fund Balance. An activity for GL 898 will indicate an expected difference.

Exception s Found:

10 823 2023 G/L ACCOUNT DESC MISSING
10 825 2023 G/L ACCOUNT DESC MISSING
10 828 2023 G/L ACCOUNT DESC MISSING
10 830 2023 G/L ACCOUNT DESC MISSING
10 835 2023 G/L ACCOUNT DESC MISSING
10 845 2023 G/L ACCOUNT DESC MISSING
10 870 2023 G/L ACCOUNT DESC MISSING
10 873 2023 G/L ACCOUNT DESC MISSING
10 875 2023 G/L ACCOUNT DESC MISSING
10 884 2023 G/L ACCOUNT DESC MISSING
10 888 2023 G/L ACCOUNT DESC MISSING
10 896 2023 G/L ACCOUNT DESC MISSING
10 897 2023 G/L ACCOUNT DESC MISSING

20--Capital Projects-- FUND BALANCE -- AGENCY ACCOUNTS -- Original -- BUDGET-STATUS-REPORT
Fiscal Year 2023 (September 1, 2023 - August 31, 2024)For the MANSON SCHOOL DISTRICT School District for the Month of September , 2023

	ANNUAL	ACTUAL	ACTUAL			
<u>A. REVENUES/OTHER FIN. SOURCES</u>	<u>BUDGET</u>	<u>FOR MONTH</u>	<u>FOR YEAR</u>	<u>ENCUMBRANCES</u>	<u>BALANCE</u>	<u>PERCENT</u>
1000 Local Taxes	500,000	7,930.16	7,930.16		492,069.84	1.59
2000 Local Support Nontax	15,000	338.15	338.15		14,661.85	2.25
3000 State, General Purpose	0	.00	.00		.00	0.00
4000 State, Special Purpose	262,000	.00	.00		262,000.00	0.00
5000 Federal, General Purpose	0	.00	.00		.00	0.00
6000 Federal, Special Purpose	0	.00	.00		.00	0.00
7000 Revenues Fr Oth Sch Dist	0	.00	.00		.00	0.00
8000 Other Agencies and Associates	0	.00	.00		.00	0.00
9000 Other Financing Sources	0	.00	.00		.00	0.00
 <u>Total REVENUES/OTHER FIN. SOURCES</u>	 777,000	 8,268.31	 8,268.31		 768,731.69	 1.06
 <u>B. EXPENDITURES</u>						
10 Sites	0	.00	.00	0.00	.00	0.00
20 Buildings	342,000	153,432.20	153,432.20	91,479.61	97,088.19	71.61
30 Equipment	0	.00	.00	0.00	.00	0.00
40 Energy	0	.00	.00	0.00	.00	0.00
50 Sales & Lease Expenditure	0	.00	.00	0.00	.00	0.00
60 Bond Issuance Expenditure	0	.00	.00	0.00	.00	0.00
90 Debt	0	.00	.00	0.00	.00	0.00
 <u>Total EXPENDITURES</u>	 342,000	 153,432.20	 153,432.20	 91,479.61	 97,088.19	 71.61
 <u>C. OTHER FIN. USES TRANS. OUT (GL 536)</u>	 435,000	 .00	 .00			
 <u>D. OTHER FINANCING USES (GL 535)</u>	 0	 .00	 .00			
 <u>E. EXCESS OF REVENUES/OTHER FIN.SOURCES</u>						
<u>OVER(UNDER) EXP/OTH FIN USES (A-B-C-D)</u>	0	145,163.89-	145,163.89-		145,163.89-	0.00
 <u>F. TOTAL BEGINNING FUND BALANCE</u>	 102,261		 88,106.57			
 <u>G. G/L 898 PRIOR YEAR ADJUSTMENTS(+OR-)</u>	 XXXXXXXXX		 .00			
 <u>H. TOTAL ENDING FUND BALANCE</u>	 102,261		 57,057.32-			
<u>(E+F + OR - G)</u>						

I. ENDING FUND BALANCE ACCOUNTS:

G/L 810 Restricted For Other Items	0	.00
G/L 825 Restricted for Skills Center	0	.00
G/L 830 Restricted for Debt Service	0	.00
G/L 835 Restrictd For Arbitrage Rebate	0	.00
G/L 840 Nonspnd FB - Invent/Prepd Itms	0	.00
G/L 850 Restricted for Uninsured Risks	0	.00
G/L 861 Restricted from Bond Proceeds	87,261	274,020.21
G/L 862 Committed from Levy Proceeds	0	177,290.58
G/L 863 Restricted from State Proceeds	0	6,801.00
G/L 864 Restricted from Fed Proceeds	0	.00
G/L 865 Restricted from Other Proceeds	0	.00
G/L 866 Restrictd from Impact Proceeds	0	.00
G/L 867 Restricted from Mitigation Fees	0	.00
G/L 869 Restricted fr Undistr Proceeds	0	.00
G/L 870 Committed to Other Purposes	0	.00
G/L 889 Assigned to Fund Purposes	15,000	457,773.64-
G/L 890 Unassigned Fund Balance	0	.00
G/L 896 Change in Accounting Principles	0	.00
G/L 897 Change to or within the Financi	0	.00
<u>TOTAL</u>	102,261	338.15
Differences	0	57,395.47

Note: A difference in the annual budget column represents an error between Revenue, Expenditure, Residual Equity Transfer accounts and Fund Balance ledger accounts. In the Actual For Year column the arithmetically displayed Fund Balance is different than the posted Fund Balance. An activity for GL 898 will indicate an expected difference.

Exception s Found:

20 810 2023 G/L ACCOUNT DESC MISSING
20 825 2023 G/L ACCOUNT DESC MISSING
20 830 2023 G/L ACCOUNT DESC MISSING
20 835 2023 G/L ACCOUNT DESC MISSING
20 840 2023 G/L ACCOUNT DESC MISSING
20 850 2023 G/L ACCOUNT DESC MISSING
20 865 2023 G/L ACCOUNT DESC MISSING
20 869 2023 G/L ACCOUNT DESC MISSING
20 870 2023 G/L ACCOUNT DESC MISSING
20 896 2023 G/L ACCOUNT DESC MISSING
20 897 2023 G/L ACCOUNT DESC MISSING
20 898 2023 G/L ACCOUNT DESC MISSING

30--Debt Service Fund-- FUND BALANCE -- AGENCY ACCOUNTS -- Original -- BUDGET-STATUS-REPORT
Fiscal Year 2023 (September 1, 2023 - August 31, 2024)For the MANSON SCHOOL DISTRICT School District for the Month of September, 2023

	ANNUAL BUDGET	ACTUAL FOR MONTH	ACTUAL FOR YEAR	ENCUMBRANCES	BALANCE	PERCENT
<u>A. REVENUES/OTHER FIN. SOURCES</u>						
1000 Local Taxes	0	.00	.00		.00	0.00
2000 Local Support Nontax	10	90.71	90.71		80.71-	907.10
3000 State, General Purpose	0	.00	.00		.00	0.00
5000 Federal, General Purpose	0	.00	.00		.00	0.00
9000 Other Financing Sources	510,239	.00	.00		510,239.00	0.00
 <u>Total REVENUES/OTHER FIN. SOURCES</u>	 510,249	 90.71	 90.71		 510,158.29	 0.02
 <u>B. EXPENDITURES</u>						
Matured Bond Expenditures	468,957	.00	.00	0.00	468,957.00	0.00
Interest On Bonds	41,282	.00	.00	0.00	41,282.00	0.00
Interfund Loan Interest	0	.00	.00	0.00	.00	0.00
Bond Transfer Fees	0	.00	.00	0.00	.00	0.00
Arbitrage Rebate	0	.00	.00	0.00	.00	0.00
Underwriter's Fees	0	.00	.00	0.00	.00	0.00
 <u>Total EXPENDITURES</u>	 510,239	 .00	 .00	 0.00	 510,239.00	 0.00
 <u>C. OTHER FIN. USES TRANS. OUT (GL 536)</u>	 0	 22,000.00	 22,000.00			
 <u>D. OTHER FINANCING USES (GL 535)</u>	 0	 .00	 .00			
 <u>E. EXCESS OF REVENUES/OTHER FIN.SOURCES OVER(UNDER) EXPENDITURES (A-B-C-D)</u>	 10	 21,909.29-	 21,909.29-		 21,919.29-	 < 1000-
 <u>F. TOTAL BEGINNING FUND BALANCE</u>	 75		 22,062.72			
 <u>G. G/L 898 PRIOR YEAR ADJUSTMENTS(+OR-)</u>	 XXXXXXXXX		 .00			
 <u>H. TOTAL ENDING FUND BALANCE (E+F + OR - G)</u>	 85		 153.43			
 <u>I. ENDING FUND BALANCE ACCOUNTS:</u>						
G/L 810 Restricted for Other Items	0		.00			
G/L 830 Restricted for Debt Service	85		153.43			
G/L 835 Restrictd For Arbitrage Rebate	0		.00			
G/L 870 Committed to Other Purposes	0		.00			
G/L 889 Assigned to Fund Purposes	0		.00			
G/L 890 Unassigned Fund Balance	0		.00			
G/L 896 Change in Accounting Principles	0		.00			
G/L 897 Change to or within the Financi	0		.00			
 <u>TOTAL</u>	 85		 153.43			

40--Associated Student Body Fund-- FUND BALANCE -- AGENCY ACCOUNTS -- Original -- BUDGET-STATUS-REPORT
Fiscal Year 2023 (September 1, 2023 - August 31, 2024)For the MANSON SCHOOL DISTRICT School District for the Month of September , 2023

	ANNUAL BUDGET	ACTUAL FOR MONTH	ACTUAL FOR YEAR	ENCUMBRANCES	BALANCE	PERCENT
A. REVENUES						
1000 General Student Body	91,250	5,455.21	5,455.21		85,794.79	5.98
2000 Athletics	41,300	9,031.00	9,031.00		32,269.00	21.87
3000 Classes	20,700	1,169.33	1,169.33		19,530.67	5.65
4000 Clubs	47,000	1,550.40	1,550.40		45,449.60	3.30
6000 Private Moneys	0	.00	.00		.00	0.00
Total REVENUES	200,250	17,205.94	17,205.94		183,044.06	8.59
B. EXPENDITURES						
1000 General Student Body	100,018	1,617.41	1,617.41	644.44	97,756.15	2.26
2000 Athletics	47,600	7,579.81	7,579.81	12,625.17	27,395.02	42.45
3000 Classes	23,922	.00	.00	0.00	23,922.00	0.00
4000 Clubs	30,691	.00	.00	70.00	30,621.00	0.23
6000 Private Moneys	0	.00	.00	0.00	.00	0.00
Total EXPENDITURES	202,231	9,197.22	9,197.22	13,339.61	179,694.17	11.14
C. EXCESS OF REVENUES OVER (UNDER) EXPENDITURES (A-B)	1,981-	8,008.72	8,008.72		9,989.72	504.28-
D. TOTAL BEGINNING FUND BALANCE	105,173		109,917.24			
E. G/L 898 PRIOR YEAR ADJUSTMENTS(+OR-)	XXXXXXXXXX		.00			
F. TOTAL ENDING FUND BALANCE (C+D + OR - E)	103,192		117,925.96			
G. ENDING FUND BALANCE ACCOUNTS:						
G/L 810 Restricted for Other Items	0		.00			
G/L 819 Restricted for Fund Purposes	103,192		117,540.96			
G/L 840 Nonspnd FB - Invent/Prepd Itms	0		385.00			
G/L 850 Restricted for Uninsured Risks	0		.00			
G/L 870 Committed to Other Purposes	0		.00			
G/L 889 Assigned to Fund Purposes	0		.00			
G/L 890 Unassigned Fund Balance	0		.00			
G/L 896 Change in Accounting Principles	0		.00			
G/L 897 Change to or within the Financi	0		.00			
TOTAL	103,192		117,925.96			

90--Transportation Vehicle Fund-- FUND BALANCE -- AGENCY ACCOUNTS -- Original -- BUDGET-STATUS-REPORT
Fiscal Year 2023 (September 1, 2023 - August 31, 2024)For the MANSON SCHOOL DISTRICT School District for the Month of September , 2023

	ANNUAL BUDGET	ACTUAL FOR MONTH	ACTUAL FOR YEAR	ENCUMBRANCES	BALANCE	PERCENT
A. REVENUES/OTHER FIN. SOURCES						
1000 Local Taxes	0	.00	.00		.00	0.00
2000 Local Nontax	2,000	307.34	307.34		1,692.66	15.37
3000 State, General Purpose	0	.00	.00		.00	0.00
4000 State, Special Purpose	95,000	.00	.00		95,000.00	0.00
5000 Federal, General Purpose	0	.00	.00		.00	0.00
6000 Federal, Special Purpose	0	.00	.00		.00	0.00
8000 Other Agencies and Associates	0	.00	.00		.00	0.00
9000 Other Financing Sources	0	.00	.00		.00	0.00
A. <u>TOTAL REV/OTHER FIN.SRCS(LESS TRANS)</u>	97,000	307.34	307.34		96,692.66	0.32
B. <u>9900 TRANSFERS IN FROM GF</u>	0	.00	.00		.00	0.00
C. <u>Total REV./OTHER FIN. SOURCES</u>	97,000	307.34	307.34		96,692.66	0.32
D. <u>EXPENDITURES</u>						
Type 30 Equipment	239,752	.00	.00	0.00	239,752.00	0.00
Type 40 Energy	0	.00	.00	0.00	.00	0.00
Type 60 Bond Levy Issuance	0	.00	.00	0.00	.00	0.00
Type 90 Debt	0	.00	.00	0.00	.00	0.00
<u>Total EXPENDITURES</u>	239,752	.00	.00	0.00	239,752.00	0.00
E. <u>OTHER FIN. USES TRANS. OUT (GL 536)</u>	0	.00	.00			
F. <u>OTHER FINANCING USES (GL 535)</u>	0	93,795.47	93,795.47			
G. <u>EXCESS OF REVENUES/OTHER FIN SOURCES</u> <u>OVER(UNDER) EXP/OTH FIN USES (C-D-E-F)</u>	142,752-	93,488.13-	93,488.13-		49,263.87	34.51-
H. <u>TOTAL BEGINNING FUND BALANCE</u>	142,752		142,695.27			
I. <u>G/L 898 PRIOR YEAR ADJUSTMENTS(+OR-)</u>	XXXXXXXXXX		.00			
J. <u>TOTAL ENDING FUND BALANCE</u> <u>(G+H + OR - I)</u>	0		49,207.14			
K. <u>ENDING FUND BALANCE ACCOUNTS:</u>						
G/L 810 Restricted For Other Items	0		.00			
G/L 819 Restricted for Fund Purposes	0		49,207.14			
G/L 830 Restricted for Debt Service	0		.00			
G/L 835 Restrictd For Arbitrage Rebate	0		.00			
G/L 850 Restricted for Uninsured Risks	0		.00			
G/L 889 Assigned to Fund Purposes	0		.00			
G/L 890 Unassigned Fund Balance	0		.00			
G/L 896 Change in Accounting Principles	0		.00			
G/L 897 Change to or within the Financi	0		.00			
<u>TOTAL</u>	0		49,207.14			

***** End of report *****