

Manson School District No.019

BUDGET AND EXCESS LEVY SUMMARY

	General Fund	Associated Student Body Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
SECTION A: BUDGET SUMMARY					
Total Revenues and Other Financing Sources	10,199,168	92,917	741,650	596,200	57,500
Total Appropriation (Expenditures)	10,175,944	90,616	742,650	0	85,000
Other Financing Uses--Transfers Out (G.L. 536)	15,339	XXXX	0	726,311	0
Other Financing Uses (G.L. 535)	0	XXXX	0	0	0
Excess of Revenues/Other Financing Sources Over/(Under) Expenditures and Other Financing Uses	7,885	2,301	-1,000	-130,111	-27,500
Beginning Total Fund Balance	400,000	68,832	2,000	425,000	52,640
Ending Total Fund Balance	407,885	71,133	1,000	294,889	25,140

**SECTION B: EXCESS LEVIES FOR 2019
COLLECTION**

Excess levies approved by voters for 2019 collection	1,426,962	0	0	0	0
Rollback mandated by school district Board of Directors 1/	103,875	0	0	0	0
Net excess levy amount for 2019 collection after rollback	1,323,087	XXXX	0	595,000	0

1/ Rollback of levies needs to be certified pursuant to RCW 84.52.020. Please do NOT include such resolution as part of this document.

Manson School District No.019

GENERAL FUND FINANCIAL SUMMARY

	(1) Actual 2016-2017	(2) % of Total	(3) Budget 2017-2018	(4) % of Total	(5) Budget 2018-2019	(6) % of Total
ENROLLMENT AND STAFFING SUMMARY						
Total K-12 FTE Enrollment Counts	655.37		627.94		586.44	
FTE Certificated Employees	51.855		55.234		48.750	
FTE Classified Employees	34.051		38.451		38.550	
FINANCIAL SUMMARY						
Total Revenues and Other Financing Sources	9,096,077		9,913,204		10,199,168	
Total Expenditures	9,094,418		9,867,488		10,175,944	
Total Beginning Fund Balance	485,554		450,000		400,000	
Total Ending Fund Balance	466,413		471,209		407,885	
EXPENDITURE SUMMARY BY PROGRAM GROUPS						
Regular Instruction	4,377,611	48.14	5,240,558	53.11	5,320,677	52.29
Federal Stimulus	0	0.00	0	0.00	0	0.00
Special Education Instruction	735,531	8.09	720,517	7.30	812,500	7.98
Vocational Instruction	304,034	3.34	228,124	2.31	255,934	2.52
Skill Center Instruction	0	0.00	0	0.00	0	0.00
Compensatory Education	981,170	10.79	1,036,405	10.50	1,112,768	10.94
Other Instructional Programs	465,183	5.12	463,266	4.69	421,125	4.14
Community Services	47,367	0.52	22,067	0.22	26,534	0.26
Support Services	2,183,522	24.01	2,156,551	21.86	2,226,406	21.88
Total - Program Groups	9,094,418	100.00	9,867,488	100.00	10,175,944	100.00
EXPENDITURE SUMMARY BY ACTIVITY GROUPS						
Teaching Activities	5,364,852	58.99	5,677,377	57.54	5,888,776	57.87
Teaching Support	789,362	8.68	1,281,047	12.98	1,322,461	13.00
Other Supportive Activities	1,591,188	17.50	1,494,077	15.14	1,575,748	15.49
Building Administration	599,401	6.59	622,229	6.31	579,130	5.69
Central Administration	749,614	8.24	792,758	8.03	809,829	7.96
Total - Activity Groups	9,094,418	100.00	9,867,488	100.00	10,175,944	100.00
EXPENDITURE SUMMARY BY OBJECTS						
Certificated Salaries	3,455,731	38.00	3,641,925	36.91	3,887,279	38.20
Classified Salaries	1,664,662	18.30	1,767,005	17.91	1,791,952	17.61

Manson School District No.019

GENERAL FUND FINANCIAL SUMMARY

	(1) Actual 2016-2017	(2) % of Total	(3) Budget 2017-2018	(4) % of Total	(5) Budget 2018-2019	(6) % of Total
Employee Benefits and Payroll Taxes	2,031,753	22.34	2,196,952	22.26	2,302,251	22.62
Supplies, Instructional Resources and Noncapitalized Items	723,705	7.96	670,756	6.80	601,395	5.91
Purchased Services	1,181,153	12.99	1,544,320	15.65	1,546,309	15.20
Travel	32,415	0.36	45,530	0.46	45,758	0.45
Capital Outlay	5,000	0.05	1,000	0.01	1,000	0.01
Total - Objects	9,094,418	100.00	9,867,488	100.00	10,175,944	100.00

Manson School District No.019

FY ENROLLMENT AND STAFF COUNTS

	Average 1/ 2016-2017	Budget 2/ 2017-2018	Budget 3/ 2018-2019
A. FTE ENROLLMENT COUNTS (calculate to two decimal places)			
1. Kindergarten /2	46.30	41.00	22.00
2. Grade 1	41.35	47.00	42.75
3. Grade 2	53.00	40.00	46.75
4. Grade 3	61.10	52.00	44.00
5. Grade 4	48.60	61.00	48.00
6. Grade 5	55.10	47.00	56.00
7. Grade 6	49.66	54.00	45.00
8. Grade 7	48.20	48.45	53.00
9. Grade 8	55.10	47.00	47.94
10. Grade 9	48.00	55.00	45.00
11. Grade 10	45.40	47.00	54.00
12. Grade 11 (excluding Running Start)	42.60	45.00	39.00
13. Grade 12 (excluding Running Start)	60.00	42.49	41.00
14. SUBTOTAL	654.41	626.94	584.44
15. Running Start	0.96	1.00	2.00
16. Dropout Reengagement Enrollment	0.00	0.00	0.00
17. ALE Enrollment	0.00	0.00	0.00
18. TOTAL K-12	655.37	627.94	586.44
B. STAFF COUNTS (calculate to three decimal places)			
1. General Fund FTE Certificated Employees /4	51.855	55.234	48.750
2. General Fund FTE Classified Employees /4	34.051	38.451	38.550

1/ Enrollment are the average counts at school year's end as reported in the P-223 system. These counts do not include Ancillary and Non-Standard (summer) data.

2/ Enrollment and staff counts are entered in the budget for the school year. These counts remain constant and are not subject to change with subsequent updates to the P-233 and S-275 system, respectively.

3/ Enrollment should include special ed., part-time private, home-based, and summer students eligible for BEA funding, as reflected in the F-203.

4/ The staff counts for the prior year are the actual counts reported on Form S-275 and the current fiscal year are budgeted counts reported on Form F-195.

5/ Beginning in 2011-2012 kindergarten is considered full day and basic education. Beginning with 2011-2012, kindergarten enrollment counts should include any additional FTE attributable to the state funded full day kindergarten allocation based on total kindergarten enrollment, as reflected in the F-203.

Manson School District No.019

SUMMARY OF GENERAL FUND BUDGET

	(1) Actual 2016-2017	(2) Budget 2017-2018	(3) Budget 2018-2019
REVENUES AND OTHER FINANCING SOURCES			
1000 Local Taxes	1,234,354	1,293,476	1,327,927
2000 Local Nontax Support	212,530	809,800	676,575
3000 State, General Purpose	4,519,247	4,905,163	5,087,281
4000 State, Special Purpose	2,033,520	2,045,183	2,309,195
5000 Federal, General Purpose	4,720	0	30,000
6000 Federal, Special Purpose	894,479	807,082	721,690
7000 Revenues from Other School Districts	73,415	1,500	41,500
8000 Revenues from Other Entities	36,316	51,000	5,000
9000 Other Financing Sources	87,495	0	0
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	9,096,077	9,913,204	10,199,168
EXPENDITURES			
00 Regular Instruction	4,377,611	5,240,558	5,320,677
10 Federal Stimulus	0	0	0
20 Special Education Instruction	735,531	720,517	812,500
30 Vocational Education Instruction	304,034	228,124	255,934
40 Skill Center Instruction	0	0	0
50 and 60 Compensatory Education Instruction	981,170	1,036,405	1,112,768
70 Other Instructional Programs	465,183	463,266	421,125
80 Community Services	47,367	22,067	26,534
90 Support Services	2,183,522	2,156,551	2,226,406
B. TOTAL EXPENDITURES	9,094,418	9,867,488	10,175,944
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/	20,800	24,507	15,339
D. OTHER FINANCING USES (G.L.535) 2/	0	0	0
E. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES (A-B-C-D)	-19,141	21,209	7,885
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.815 Restricted for Unequalized Deductible Revenue	0	0	0
G.L.821 Restricted for Carryover of Restricted Revenues	108,052	0	25,000
G.L.825 Restricted for Skill Center	0	0	0
G.L.828 Restricted for Carryover of Food Service Revenue		0	0
G.L.830 Restricted for Debt Service	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0

Manson School District No.019

SUMMARY OF GENERAL FUND BUDGET

	(1) Actual 2016-2017	(2) Budget 2017-2018	(3) Budget 2018-2019
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	95,000
G.L.845 Restricted for Self-Insurance	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.872 Committed to Economic Stabilization	0	0	0
G.L.875 Assigned to Contingencies	0	0	0
G.L.884 Assigned to Other Capital Projects	0	0	0
G.L.888 Assigned to Other Purposes	0	0	0
G.L.890 Unassigned Fund Balance	377,502	450,000	280,000
G.L.891 Unassigned to Minimum Fund Balance Policy		0	0
F. TOTAL BEGINNING FUND BALANCE	485,554	450,000	400,000
G. G.L.898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS(+ OR -)	XXXXX	XXXXX	XXXXX
ENDING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.815 Restricted for Unequalized Deductible Revenue	0	0	0
G.L.821 Restricted for Carryover of Restricted Revenues	16,311	0	25,000
G.L.825 Restricted for Skill Center	0	0	0
G.L.828 Restricted for Carryover of Food Service Revenue	0	0	0
G.L.830 Restricted for Debt Service	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	93,174	0	95,000
G.L.845 Restricted for Self-Insurance	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.872 Committed to Economic Stabilization	0	0	0
G.L.875 Assigned to Contingencies	0	0	0
G.L.884 Assigned to Other Capital Projects	0	0	0
G.L.888 Assigned to Other Purposes	0	0	0
G.L.890 Unassigned Fund Balance	356,928	471,209	287,885
G.L.891 Unassigned to Minimum Fund Balance Policy	0	0	0
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/	466,413	471,209	407,885

1/ G.L. 536 is an account that is used to summarize actions for other financing uses--transfers out.

Manson School District No.019

SUMMARY OF GENERAL FUND BUDGET

2/ G.L.535 is an account that is used to summarize actions for other financing uses such as long-term financing and debt extinguishments. Nonvoted debts may be serviced in the Debt Service Fund (DSF) rather than in the fund that received the debt proceeds. In order to provide the resources to retire the debt, a transfer is used by the General Fund, Capital Projects Fund, or Transportation Vehicle Fund to transfer resources to the DSF. Refer to Page DS4 for detail of estimated outstanding nonvoted bond detail information.

3/ Line H must be equal to or greater than all restricted fund balances.

Manson School District No.019

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2016-2017	(2) Budget 2017-2018	(3) Budget 2018-2019
LOCAL TAXES			
1100 Local Property Tax	1,232,834	1,293,476	1,327,927
1300 Sale of Tax Title Property	0	0	0
1400 Local in lieu of Taxes	0	0	0
1500 Timber Excise Tax	1,520	0	0
1600 County-Administered Forests	0	0	0
1900 Other Local Taxes	0	0	0
1000 TOTAL LOCAL TAXES	1,234,354	1,293,476	1,327,927
LOCAL SUPPORT NONTAX			
2100 Tuitions and Fees, Unassigned	9,945	8,500	1,775
2122 Special Ed-Infants and Toddlers-Tuition and Fees	0	0	0
2131 Secondary Vocational Education Tuition	0	0	0
2145 Skill Center Tuitions and Fees	0	0	0
2171 Traffic Safety Education Fees	12,130	17,000	11,000
2173 Summer School Tuition and Fees	0	0	0
2186 Community School Tuition and Fees	0	0	0
2188 Childcare Tuitions and Fees	0	0	0
2200 Sales of Goods, Supplies, and Services, Unassigned	30,927	0	0
2231 Secondary Voc. Ed., Sales of Goods, Supplies, and Svcs	0	0	0
2245 Skill Center, Sales of Goods, Supplies and Services	0	0	0
2288 Childcare, Sales of Goods, Supplies and Services	0	0	0
2289 Other Community Svcs Sales of Goods, Supplies and Svcs	0	0	0
2298 School Food Services, Sales of Goods, Supplies and Svcs	51,054	47,100	50,000
2300 Investment Earnings	2,079	0	15,000
2400 Interfund Loan Interest Earnings	0	0	0
2500 Gifts and Donations	28,680	6,000	22,000
2600 Fines and Damages	191	0	0
2700 Rentals and Leases	0	0	0
2800 Insurance Recoveries	0	0	0
2900 Local Support Nontax, Unassigned	77,525	731,200	576,800
2910 E-Rate	0	0	0
2000 TOTAL LOCAL SUPPORT NONTAX	212,530	809,800	676,575
STATE, GENERAL PURPOSE			
3100 Apportionment	4,447,888	4,837,350	4,985,073

Manson School District No.019

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2016-2017	(2) Budget 2017-2018	(3) Budget 2018-2019
3121 Special Education--General Apportionment	71,359	67,813	102,208
3300 Local Effort Assistance	0	0	0
3600 State Forests	0	0	0
3900 Other State General Purpose, Unassigned	0	0	0
3000 TOTAL STATE, GENERAL PURPOSE	4,519,247	4,905,163	5,087,281
STATE, SPECIAL PURPOSE			
4100 Special Purpose, Unassigned	0	0	0
4121 Special Education	560,332	522,878	623,129
4122 Special Ed-Infants and Toddlers-State	20,696	15,080	9,164
4126 State Institutions, Special Education	0	0	0
4155 Learning Assistance	243,998	357,031	427,428
4156 State Institutions, Centers, and Homes, Delinquent	0	0	0
4158 Special and Pilot Programs	168,949	129,032	135,164
4159 Institutions-Juveniles in Adult Jails	0	0	0
4165 Transitional Bilingual	273,382	304,909	355,708
4174 Highly Capable	6,402	13,844	15,402
4188 Childcare	0	0	0
4198 School Food Services	10,514	8,859	8,150
4199 Transportation--Operations	327,792	327,000	348,000
4300 Other State Agencies, Unassigned	421,457	366,550	387,050
4321 Special Education--Other State Agencies	0	0	0
4322 Special Education-Infants and Toddlers-State	0	0	0
4326 State Institutions--Special Education--Other State Agcs	0	0	0
4356 State Insts, Ctrs, Homes, Delinquent--Other St. Agcs	0	0	0
4358 Speical and Pilot Programs--Other State Agencies	0	0	0
4365 Transitional Bilingual--Other State Agencies	0	0	0
4388 Childcare--Other State Agencies	0	0	0
4398 School Food Services--Other State Agencies	0	0	0
4399 Transportation--Operations--Other State Agencies	0	0	0
4000 TOTAL STATE, SPECIAL PURPOSE	2,033,520	2,045,183	2,309,195
FEDERAL, GENERAL PURPOSE			
5200 General Purpose Direct Federal Grants, Unassigned	0	0	0
5300 Impact Aid, Maintenance and Operation	0	0	0
5329 Impact Aid, Special Education Funding	0	0	0

Manson School District No.019

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2016-2017	(2) Budget 2017-2018	(3) Budget 2018-2019
5400 Federal in lieu of Taxes	0	0	0
5500 Federal Forests	4,720	0	30,000
5600 Qualified Bond Interest Credit - Federal	0	0	0
5000 TOTAL FEDERAL, GENERAL PURPOSE	4,720	0	30,000
FEDERAL, SPECIAL PURPOSE			
6100 Special Purpose, OSPI, Unassigned	0	0	0
6121 Special Education--Medicaid Reimbursement	0	0	0
6122 Special Ed-Infants and Toddlers-Medicaid Reimbursements	0	0	0
6124 Special Education--Supplemental	139,293	139,610	135,826
6125 Special Education-Infants and Toddlers-Federal	0	0	0
6138 Secondary Vocational Education	18,298	5,000	4,000
6146 Skill Center	0	0	0
6151 Disadvantaged ESEA Disadvantaged, Fed	253,337	238,918	176,015
6152 School Improve, Fed Other Title Grants under ESEA, Fed	21,623	21,730	78,063
6153 Migrant ESEA Migrant, Federal	26,520	27,004	21,263
6154 Reading First, Federal	0	0	0
6157 Institutions, Neglected and Delinquent	0	0	0
6161 Head Start	0	0	0
6162 Math & Science--Professional Development	0	0	0
6164 Limited English Proficiency (formerly Bilingual)	37,655	41,368	30,523
6167 Indian Education JOM	0	0	0
6168 Indian Education, ED	0	0	0
6176 Targeted Assistance	0	0	0
6178 Youth Training Programs	0	0	0
6188 Childcare	24,744	21,452	33,000
6189 Other Community Services	18,826	0	0
6198 School Food Services	316,072	312,000	243,000
6199 Transportation--Operations	0	0	0
6200 Direct Special Purpose Grants	0	0	0
6221 Special Education--Medicaid Reimbursement	0	0	0
6222 Special Ed-Infants and Toddlers-Medicaid Reimbursements	0	0	0
6224 Special Education--Supplemental	0	0	0
6225 Special Education-Infants and Toddlers-Federal	0	0	0
6238 Secondary Vocational Education	0	0	0

Manson School District No.019

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2016-2017	(2) Budget 2017-2018	(3) Budget 2018-2019
6246 Skill Center	0	0	0
6251 Disadvantaged ESEA Disadvantaged, Fed	0	0	0
6252 School Improve, Fed Other Title Grants under ESEA, Fed	0	0	0
6253 ESEA Migrant, Federal	0	0	0
6254 Reading First, Federal	0	0	0
6257 Institutions, Neglected and Delinquent	0	0	0
6261 Head Start	0	0	0
6262 Math & Science--Professional Development	0	0	0
6264 Limited English Proficiency (formerly Bilingual)	0	0	0
6267 Indian Education JOM	0	0	0
6268 Indian Education, ED	0	0	0
6276 Targeted Assistance	0	0	0
6278 Youth Training, Direct Grants	0	0	0
6288 Childcare	0	0	0
6289 Other Community Services	0	0	0
6298 School Food Services	0	0	0
6299 Transportation--Operations	0	0	0
6300 Federal Grants Through Other Agencies, Unassigned	0	0	0
6310 Medicaid Administrative Match	0	0	0
6318 Federal Stimulus--Competitive Grants	0	0	0
6321 Special Education--Medicaid Reimbursement	0	0	0
6322 Special Ed-Infants and Toddlers-Medicaid Reimbursements	0	0	0
6324 Special Education--Supplemental	0	0	0
6325 Special Education-Infants and Toddlers-Federal	0	0	0
6338 Secondary Vocational Education	0	0	0
6346 Skill Center	0	0	0
6351 Disadvantaged ESEA Disadvantaged, Fed	0	0	0
6352 School Improve, Fed Other Title Grants under ESEA, Fed	0	0	0
6353 Migrant ESEA Migrant, Federal	0	0	0
6354 Reading First, Federal	0	0	0
6357 Institutions, Neglected and Delinquent	0	0	0
6361 Head Start	0	0	0
6362 Math & Science--Professional Development	0	0	0
6364 Limited English Proficiency (formerly Bilingual)	0	0	0

Manson School District No.019

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2016-2017	(2) Budget 2017-2018	(3) Budget 2018-2019
6367 Indian Education JOM	0	0	0
6368 Indian Education, ED	0	0	0
6376 Targeted Assistance	0	0	0
6378 Youth Training Programs	0	0	0
6388 Childcare	0	0	0
6389 Other Community Services	0	0	0
6398 School Food Services	0	0	0
6399 Transportation--Operations	0	0	0
6998 USDA Commodities	38,110	0	0
6000 TOTAL FEDERAL, SPECIAL PURPOSE	894,479	807,082	721,690
REVENUES FROM OTHER SCHOOL DISTRICTS			
7100 Program Participation, Unassigned	33,415	1,500	1,500
7121 Special Education	0	0	0
7122 Special Education-Infants and Toddlers	0	0	0
7131 Vocational Education	0	0	0
7145 Skill Center	0	0	0
7189 Other Community Services	40,000	0	40,000
7197 Support Services	0	0	0
7198 School Food Services	0	0	0
7199 Transportation	0	0	0
7301 Nonhigh Participation	0	0	0
7000 TOTAL REVENUES FROM OTHER SCHOOL DISTRICTS	73,415	1,500	41,500
REVENUES FROM OTHER ENTITIES			
8100 Governmental Entities	36,316	51,000	5,000
8188 Childcare	0	0	0
8189 Community Services	0	0	0
8198 School Food Services	0	0	0
8199 Transportation	0	0	0
8200 Private Foundations	0	0	0
8500 Nonfederal, ESD	0	0	0
8521 Educational Service Districts-Special Education	0	0	0
8522 Ed Service Districts-Special Ed-Infants and Toddlers	0	0	0
8000 TOTAL REVENUES FROM OTHER ENTITIES	36,316	51,000	5,000
OTHER FINANCING SOURCES			

Manson School District No.019

GENERAL FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2016-2017	(2) Budget 2017-2018	(3) Budget 2018-2019
9100 Sale of Bonds	0	0	0
9300 Sale of Equipment	0	0	0
9400 Compensated Loss of Fixed Assets	0	0	0
9500 Long-Term Financing	0	0	0
9900 Transfers	87,495	0	0
9000 TOTAL OTHER FINANCING SOURCES	87,495	0	0
TOTAL REVENUES AND OTHER FINANCING SOURCES	9,096,077	9,913,204	10,199,168

Manson School District No.019

EXPENDITURE BY PROGRAM

	(1) Actual 2016-2017	(2) Budget 2017-2018	(3) Budget 2018-2019
REGULAR INSTRUCTION			
01 Basic Education	4,377,611	5,240,558	5,320,677
02 Alternative Learning Experience	0	0	0
03 Basic Education - Dropout Reengagement	0	0	0
00 TOTAL REGULAR INSTRUCTION	4,377,611	5,240,558	5,320,677
FEDERAL STIMULUS			
18 Federal Stimulus - Competitive Grants	0	0	0
10 TOTAL FEDERAL STIMULUS	0	0	0
SPECIAL EDUCATION INSTRUCTION			
21 Special Education, Supplemental, State	585,716	582,417	678,646
22 Special Education, Infants and Toddlers, State	11,849	1,384	1,430
24 Special Education, Supplemental, Federal	137,966	136,716	132,424
25 Special Education, Infants and Toddlers, Federal	0	0	0
26 Special Education, Institutions, State	0	0	0
29 Special Education, Other, Federal	0	0	0
20 TOTAL SPECIAL EDUCATION INSTRUCTION	735,531	720,517	812,500
VOCATIONAL EDUCATION INSTRUCTION			
31 Vocational, Basic, State	286,391	223,124	251,934
34 Middle School Career and Technical Education, State	0	0	0
38 Vocational, Federal	17,643	5,000	4,000
39 Vocational, Other Categorical	0	0	0
30 TOTAL VOCATIONAL EDUCATION INSTRUCTION	304,034	228,124	255,934
SKILL CENTER INSTRUCTION			
45 Skill Center, Basic, State	0	0	0
46 Skill Center, Federal	0	0	0
47 Skill Center - Facility Upgrades	XXXXXX	0	0
40 TOTAL SKILL CENTER INSTRUCTION	0	0	0
COMPENSATORY EDUCATION INSTRUCTION			
51 Disadvantaged (formerly Remediation) ESEA Disadvantaged, Federal	244,251	211,718	213,656
52 Other Title Grants under ESEA-Federal	21,090	21,852	99,820
53 Migrant ESEA Migrant, Federal	25,589	26,783	22,373
54 Reading First, Federal	0	0	0
55 Learning Assistance Program (LAP), State	227,444	350,341	301,806
56 State Institutions, Centers and Homes, Delinquent	0	0	0

Manson School District No.019

EXPENDITURE BY PROGRAM

	(1) Actual 2016-2017	(2) Budget 2017-2018	(3) Budget 2018-2019
57 State Institutions, Neglected and Delinquent, Federal	0	0	0
58 Special and Pilot Programs, State	176,032	125,903	138,768
59 Institutions - Juveniles in Adult Jails	0	0	0
61 Head Start, Federal	0	0	0
62 Math and Science, Professional Development, Federal	0	0	0
64 Limited English Proficiency, Federal	39,267	40,827	32,637
65 Transitional Bilingual, State	247,498	258,981	303,708
67 Indian Education, Federal, JOM	0	0	0
68 Indian Education, Federal, ED	0	0	0
69 Compensatory, Other	0	0	0
50 and 60 TOTAL COMPENSATORY EDUCATION INSTRUCTION	981,170	1,036,405	1,112,768
OTHER INSTRUCTIONAL PROGRAMS			
71 Traffic Safety	9,640	14,041	14,041
73 Summer School	0	0	0
74 Highly Capable	7,300	14,999	13,578
75 Professional Development, State	0	0	0
76 Targeted Assistance, Federal	0	0	0
78 Youth Training Programs, Federal	0	0	0
79 Instructional Programs, Other	448,243	434,226	393,506
70 TOTAL OTHER INSTRUCTIONAL PROGRAMS	465,183	463,266	421,125
COMMUNITY SERVICES			
81 Public Radio/Television	0	0	0
86 Community Schools	1,508	0	0
88 Child Care	21,892	22,067	24,235
89 Other Community Services	23,967	0	2,299
80 TOTAL COMMUNITY SERVICES	47,367	22,067	26,534
SUPPORT SERVICES			
97 District-wide Support	1,342,006	1,373,403	1,401,056
98 School Food Services	522,124	483,386	501,703
99 Pupil Transportation	319,391	299,762	323,647
90 TOTAL SUPPORT SERVICES	2,183,522	2,156,551	2,226,406
TOTAL PROGRAM EXPENDITURES	9,094,418	9,867,488	10,175,944

Manson School District No.019

PROGRAM SUMMARY BY OBJECT OF EXPENDITURE

Program	Total Object	(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
01 Basic Education	5,320,677	59,955		2,678,627	512,352	1,215,566	191,589	638,831	23,757	0
02 ALE	0	0		0	0	0	0	0	0	0
03 Basic Education - Dropout Reengagement	0	0		0	0	0	0	0	0	0
TOTAL REGULAR INSTRUCTION	5,320,677	59,955		2,678,627	512,352	1,215,566	191,589	638,831	23,757	0
18 Federal Stimulus - Competitive Grants	0	0	0	0	0	0	0	0	0	0
TOTAL FEDERAL STIMULUS	0	0	0	0	0	0	0	0	0	0
21 Sp Ed, Sup, St	678,646	700		320,431	101,591	177,859	7,950	68,315	1,800	0
22 Sp Ed, I&T, St	1,430	0		1,076	0	354	0	0	0	0
24 Sp Ed, Sup, Fed	132,424	0		0	83,077	49,347	0	0	0	0
25 Sp Ed, I&T, Fed	0	0		0	0	0	0	0	0	0
26 Sp Ed, Inst, St	0	0		0	0	0	0	0	0	0
29 Sp Ed, Oth, Fed	0	0		0	0	0	0	0	0	0
TOTAL SPECIAL EDUCATION INSTRUCTION	812,500	700		321,507	184,668	227,560	7,950	68,315	1,800	0
31 Voc, Basic, St	251,934	2,678		163,266	0	58,475	19,730	3,906	3,879	0
34 MidSchCar/Tec	0	0		0	0	0	0	0	0	0
38 Voc, Fed	4,000	0		0	0	0	4,000	0	0	0
39 Voc, Other	0	0		0	0	0	0	0	0	0

Manson School District No.019

PROGRAM SUMMARY BY OBJECT OF EXPENDITURE

Program	Total Object	(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
TOTAL VOCATIONAL EDUCATION INSTRUCTION	255,934	2,678		163,266	0	58,475	23,730	3,906	3,879	0
45 Skil Cnt, Bas, St	0	0	0	0	0	0	0	0	0	0
46 Skill Cntr, Fed	0	0	0	0	0	0	0	0	0	0
47 Skill Cntr, Fclty Upg	0	0		0	0	0	0	0		0
TOTAL SKILL CENTER INSTRUCTION	0	0	0	0	0	0	0	0	0	0
51 ESEA Disadvantaged, Federal	213,656	0		139,888	0	53,666	1,500	16,922	1,680	0
52 Other Title Grants under ESEA -Federal	99,820	0	0	34,152	39,818	25,850	0	0	0	0
53 ESEA Migrant, Federal	22,373	0		0	11,439	9,421	313	500	700	0
54 Read First, Fed	0	0		0	0	0	0	0	0	0
55 LAP	301,806	0		157,403	61,090	81,313	1,800	0	200	0
56 St In, Ctr/Hm, D	0	0		0	0	0	0	0	0	0
57 St In, N/D, Fed	0	0		0	0	0	0	0	0	0
58 Sp/Plt Pgm, St	138,768	0		122,112	0	11,501	2,062	1,031	2,062	0
59 I-JAJ	0	0		0	0	0	0	0	0	0
61 Head Start, Fed	0	0		0	0	0	0	0	0	0
62 MS, Pro Dv, Fed	0	0		0	0	0	0	0	0	0
64 LEP, Fed	32,637	0		19,242	3,000	8,301	0	1,644	450	0
65 Tran Biling, St	303,708	0		101,260	103,231	88,277	6,640	2,050	2,250	0
67 Ind Ed, Fd,	0	0		0	0	0	0	0	0	0

Manson School District No.019

PROGRAM SUMMARY BY OBJECT OF EXPENDITURE

Program	Total Object	(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
68 Ind Ed, Fd, ED	0	0		0	0	0	0	0	0	0
69 Comp, Othr	0	0		0	0	0	0	0	0	0
TOTAL COMPENSATORY EDUCATION INSTRUCTION	1,112,768	0	0	574,057	218,578	278,329	12,315	22,147	7,342	0
71 Traffic Safety	14,041	0		0	0	0	541	13,500	0	0
73 Summer School	0	0		0	0	0	0	0	0	0
74 Highly Capable	13,578	0		0	0	0	0	13,578	0	0
75 Prof Dev, State	0	0		0	0	0	0	0	0	0
76 Target Asst, Fed	0	0		0	0	0	0	0	0	0
78 Yth Trg Pm, Fed	0	0		0	0	0	0	0	0	0
79 Inst Pgm, Othr	393,506	450		16,134	117,768	73,477	7,510	176,887	1,280	0
TOTAL OTHER INSTRUCTIONAL PROGRAMS	421,125	450		16,134	117,768	73,477	8,051	203,965	1,280	0
81 Public Radio/TV	0	0		0	0	0	0	0	0	0
86 Comm Schools	0	0		0	0	0	0	0	0	0
88 Child Care	24,235	0		0	15,010	9,225	0	0	0	0
89 Othr Comm Srv	2,299	0	0	2,112	0	187	0	0	0	0
TOTAL COMMUNITY SERVICES	26,534	0	0	2,112	15,010	9,412	0	0	0	0
97 Distwide Suppt	1,401,056	0	0	131,576	363,793	231,596	86,650	580,541	6,900	0
98 Schl Food Serv	501,703	0	-4,600	0	184,939	104,500	209,210	6,304	350	1,000
99 Pupil Transp	323,647	0	-59,183	0	194,844	103,336	61,900	22,300	450	0

Manson School District No.019

PROGRAM SUMMARY BY OBJECT OF EXPENDITURE

Program	Total Object	(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
TOTAL SUPPORT SERVICES	2,226,406	0	-63,783	131,576	743,576	439,432	357,760	609,145	7,700	1,000
OBJECT TOTALS	10,175,944	63,783	-63,783	3,887,279	1,791,952	2,302,251	601,395	1,546,309	45,758	1,000

Manson School District No.019

SUMMARY OF GENERAL FUND EXPENDITURES BY OBJECT OF EXPENDITURE

Object of Expenditure	(1) Actual 2016-2017	(2) % of Total	(3) Budget 2017-2018	(4) % of Total	(5) Budget 2018-2019	(6) % of Total
(0) Debit Transfers	55,664	XXXXX	63,778	XXXXX	63,783	XXXXX
(1) Credit Transfers	-55,664	XXXXX	-63,778	XXXXX	-63,783	XXXXX
(2) Certificated Salaries	3,455,731	38.00	3,641,925	36.91	3,887,279	38.20
(3) Classified Salaries	1,664,662	18.30	1,767,005	17.91	1,791,952	17.61
(4) Employee Benefits and Payroll Taxes	2,031,753	22.34	2,196,952	22.26	2,302,251	22.62
(5) Supplies and Materials	723,705	7.96	670,756	6.80	601,395	5.91
(7) Purchased Services	1,181,153	12.99	1,544,320	15.65	1,546,309	15.20
(8) Travel	32,415	0.36	45,530	0.46	45,758	0.45
(9) Capital Outlay	5,000	0.05	1,000	0.01	1,000	0.01
TOTAL EXPENDITURES	9,094,418	100.00	9,867,488	100.00	10,175,944	100.00

Manson School District No.019

SUMMARY OF GENERAL FUND EXPENDITURES BY ACTIVITY

	(1) Actual 2016-2017	(2) % of Total	(3) Budget 2017-2018	(4) % of Total	(5) Budget 2018-2019	(6) % of Total
TEACHING ACTIVITIES						
27 Teaching	4,889,926	53.77	5,133,011	52.02	5,381,284	52.88
28 Extracur	313,209	3.44	382,351	3.87	340,455	3.35
29 Pmt to SD	161,717	1.78	162,015	1.64	167,037	1.64
TOTAL TEACHING ACTIVITIES	5,364,852	58.99	5,677,377	57.54	5,888,776	57.87
TEACHING SUPPORT						
22 Lrn Resrc	80,449	0.88	71,993	0.73	82,873	0.81
24 Guid/Coun	147,071	1.62	161,393	1.64	188,871	1.86
25 Pupil M/S	98,504	1.08	144,845	1.47	123,229	1.21
26 Health	205,524	2.26	197,286	2.00	220,434	2.17
31 InstProDev	142,047	1.56	592,963	6.01	645,318	6.34
32 Inst Tech	65,261	0.72	58,567	0.59	39,736	0.39
33 Curriculum	11,849	0.13	54,000	0.55	22,000	0.22
34 Prof Lrng St	XXXXX	XXXXX	XXXXX	XXXXX	0	0.00
TOTAL TEACHING SUPPORT	789,362	8.68	1,281,047	12.98	1,322,461	13.00
OTHER SUPPORT ACTIVITIES						
42 Food	265,671	2.92	199,088	2.02	197,142	1.94
44 Operation	275,683	3.03	286,775	2.91	308,615	3.03
49 Transfers	-1,715	-0.02	-4,600	-0.05	-4,600	-0.05
52 Operation	212,310	2.33	192,488	1.95	224,632	2.21
53 Maintnce	70,911	0.78	73,426	0.74	77,691	0.76
56 Insurance	14,370	0.16	14,000	0.14	14,000	0.14
59 Transfers	-53,948	-0.59	-59,178	-0.60	-59,183	-0.58
62 Grnd Mnt	39,632	0.44	28,747	0.29	34,280	0.34
63 Oper Bldg	292,442	3.22	296,356	3.00	319,902	3.14
64 Maintnce	68,366	0.75	64,500	0.65	64,500	0.63
65 Utilities	169,642	1.87	165,300	1.68	165,300	1.62
67 Bldg Secu	0	0.00	3,848	0.04	3,848	0.04
68 Insurance	95,206	1.05	77,980	0.79	77,980	0.77
72 Info Sys	82,763	0.91	78,807	0.80	73,552	0.72
73 Printing	38,015	0.42	45,050	0.46	45,050	0.44
74 Warehouse	4,580	0.05	4,662	0.05	5,165	0.05
75 Mtr Pool	17,261	0.19	26,828	0.27	27,874	0.27
83 Interest	0	0.00	0	0.00	0	0.00

Manson School District No.019

SUMMARY OF GENERAL FUND EXPENDITURES BY ACTIVITY

	(1) Actual 2016-2017	(2) % of Total	(3) Budget 2017-2018	(4) % of Total	(5) Budget 2018-2019	(6) % of Total
84 Principal	0	0.00	0	0.00	0	0.00
85 Debt Expn	0	0.00	0	0.00	0	0.00
91 Publ Actv	0	0.00	0	0.00	0	0.00
TOTAL OTHER SUPPORT ACTIVITIES	1,591,188	17.50	1,494,077	15.14	1,575,748	15.49
UNIT ADMINISTRATION						
23 Princ Off	599,401	6.59	622,229	6.31	579,130	5.69
TOTAL UNIT ADMINISTRATION	599,401	6.59	622,229	6.31	579,130	5.69
CENTRAL ADMINISTRATION						
11 Bd of Dir	22,654	0.25	52,300	0.53	41,955	0.41
12 Supt Off	228,288	2.51	230,848	2.34	224,379	2.20
13 Busns Off	230,805	2.54	233,549	2.37	251,082	2.47
14 HR	7,124	0.08	22,575	0.23	22,575	0.22
15 Pblc Rltn	0	0.00	0	0.00	0	0.00
21 Supv Inst	123,926	1.36	108,217	1.10	134,936	1.33
41 Supervisn	15,840	0.17	24,190	0.25	24,781	0.24
51 Supervisn	75,748	0.83	79,026	0.80	66,507	0.65
61 Supv Bldg	45,228	0.50	42,053	0.43	43,614	0.43
TOTAL CENTRAL ADMINISTRATION	749,614	8.24	792,758	8.03	809,829	7.96
TOTAL EXPENDITURES	9,094,418	100.00	9,867,488	100.00	10,175,944	100.00

Manson School District No. 019

SUMMARY OF FTE CERTIFICATED AND CLASSIFIED STAFF COUNTS BY ACTIVITY

ACTIVITY	(1) No. of FTE Certificated Staff	(2) % to Total	(3) No. of FTE Classified Staff	(4) % to Total
TEACHING ACTIVITIES				
27 Teaching	41.930	86.01	12.206	31.66
28 Extracurricular	0.000	0.00	0.866	2.25
TOTAL TEACHING ACTIVITIES	41.930	86.01	13.072	33.91
TEACHING SUPPORT				
22 Learning Resources	0.000	0.00	1.154	2.99
24 Guidance and Counseling	2.000	4.10	0.156	0.40
25 Pupil Management and Safety	0.000	0.00	1.367	3.55
26 Health/Related Services	1.000	2.05	0.630	1.63
31 InstProDev	0.390	0.80	0.000	0.00
TOTAL TEACHING SUPPORT	3.390	6.95	3.307	8.58
OTHER SUPPORT ACTIVITIES				
44 Food Services Operations	XXXXX	XXXXX	5.037	13.07
52 Operations	XXXXX	XXXXX	2.416	6.27
53 Maintenance	XXXXX	XXXXX	0.711	1.84
62 Grounds--Maintenance	XXXXX	XXXXX	0.089	0.23
63 Operation of Buildings	XXXXX	XXXXX	5.000	12.97
72 Information Systems	0.000	0.00	0.473	1.23
74 Warehousing and Distribution	0.000	0.00	0.069	0.18
75 Motor Pool	0.000	0.00	0.165	0.43
TOTAL OTHER SUPPORT ACTIVITIES	0.000	0.00	13.960	36.21
UNIT ADMINISTRATION				
23 Principal's Office	2.000	4.10	3.106	8.06
TOTAL UNIT ADMINISTRATION	2.000	4.10	3.106	8.06
CENTRAL ADMINISTRATION				
12 Superintendent's Office	1.000	2.05	0.473	1.23
13 Business Office	0.000	0.00	1.948	5.05
21 Supervision - Instruction	0.430	0.88	0.537	1.39
41 Supervision - Nutrition Services	0.000	0.00	1.067	2.77
51 Supervision - Transportation	0.000	0.00	0.756	1.96
61 Supervision - Building	0.000	0.00	0.324	0.84
TOTAL CENTRAL ADMINISTRATION	1.430	2.93	5.105	13.24

Manson School District No. 019

SUMMARY OF FTE CERTIFICATED AND CLASSIFIED STAFF COUNTS BY ACTIVITY

ACTIVITY	(1) No. of FTE Certificated Staff	(2) % to Total	(3) No. of FTE Classified Staff	(4) % to Total
TOTAL FTE STAFF	48.750	100.00	38.550	100.00

NOTE: Activities 29, 42, 43, 49, 56, 59, 68, 83, 84, and 85 are not included because there should not be personnel charged to these activities.

Manson School District No.019

SUMMARY OF ASSOCIATED STUDENT BODY FUND BUDGET

	(1) Actual 2016-2017	(2) Budget 2017-2018	(3) Budget 2018-2019
REVENUES			
100 General Student Body	42,673	56,300	46,244
200 Athletics	38,400	52,300	25,568
300 Classes	6,181	26,600	13,600
400 Clubs	10,625	21,100	6,505
600 Private Moneys	6,139	4,000	1,000
A. TOTAL REVENUES	104,018	160,300	92,917
EXPENDITURES			
100 General Student Body	31,615	49,150	49,959
200 Athletics	43,940	51,735	17,031
300 Classes	17,152	30,500	13,400
400 Clubs	12,248	18,900	9,226
600 Private Moneys	6,505	4,000	1,000
B. TOTAL EXPENDITURES	111,460	154,285	90,616
C. EXCESS OF REVENUES OVER (UNDER) EXPENDITURES (A-B)	-7,442	6,015	2,301
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.819 Restricted for Fund Purposes	80,225	84,972	68,832
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0
D. TOTAL BEGINNING FUND BALANCE	80,225	84,972	68,832
E. G.L. 898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS (+or-)		XXXXX	XXXXX
ENDING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.819 Restricted for Fund Purposes	72,782	90,987	71,133
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0
F. TOTAL ENDING FUND BALANCE (C+D) 1/	72,782	90,987	71,133

SUMMARY OF ASSOCIATED STUDENT BODY FUND BUDGET

Form F-195

Manson School District No.019
SUMMARY OF DEBT SERVICE FUND BUDGET

	(1) Actual 2016-2017	(2) Budget 2017-2018	(3) Budget 2018-2019
REVENUES AND OTHER FINANCING SOURCES			
1000 Local Taxes	783	0	0
2000 Local Nontax Support	76	58	0
3000 State, General Purpose	0	0	0
5000 Federal, General Purpose	0	0	0
9000 Other Financing Sources	435,212	600,184	741,650
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	436,072	600,242	741,650
EXPENDITURES			
Matured Bond Expenditures	419,650	567,263	719,049
Interest on Bonds	29,976	32,748	22,601
Interfund Loan Interest	0	0	0
Bond Transfer Fees	0	1,000	1,000
Arbitrage Rebate	0	0	0
UnderWriter's Fees	0	0	0
B. TOTAL EXPENDITURES	449,626	601,011	742,650
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536)	0	0	0
D. OTHER FINANCING USES (G.L.535)	0	0	0
E. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER / (UNDER)	-13,554	-769	-1,000
EXPENDITURES AND OTHER FINANCING USES (A-B-C-D)			
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.830 Restricted for Debt Service	23,569	9,688	2,000
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0
F. TOTAL BEGINNING FUND BALANCE	23,569	9,688	2,000
G. G.L.898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS(+OR-)	XXXXX	XXXXX	XXXXX
ENDING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.830 Restricted for Debt Service	10,015	9,688	2,000
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0

Manson School District No.019
SUMMARY OF DEBT SERVICE FUND BUDGET

	(1) Actual 2016-2017	(2) Budget 2017-2018	(3) Budget 2018-2019
G.L.890 Unassigned Fund Balance	0	-769	-1,000
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G)	10,015	8,919	1,000

Manson School District No.019

DEBT SERVICE FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2016-2017	(2) Budget 2017-2018	(3) Budget 2018-2019
LOCAL TAXES			
1100 Local Property Taxes	783	0	0
1300 Sale of Tax Title Property	0	0	0
1400 Local in lieu of Taxes	0	0	0
1500 Timber Excise Tax	0	0	0
1600 County-Administered Forests	0	0	0
1900 Other Local Taxes	0	0	0
1000 TOTAL LOCAL TAXES	783	0	0
LOCAL SUPPORT NONTAX			
2300 Investment Earnings	76	58	0
2700 Rentals and Leases	0	0	0
2900 Local Support Nontax, Unassigned	0	0	0
2000 TOTAL LOCAL NONTAX SUPPORT	76	58	0
STATE, GENERAL PURPOSE			
3600 State Forests	0	0	0
3900 Other State General Purpose, Unassigned	0	0	0
3000 TOTAL STATE, GENERAL PURPOSE	0	0	0
FEDERAL, GENERAL PURPOSE			
5200 General Purpose Direct Federal Grants, Unassigned	0	0	0
5300 Impact Aid, Maintenance and Operation	0	0	0
5400 Federal in lieu of Taxes	0	0	0
5500 Federal Forests	0	0	0
5600 Qualified Bond Interest Credit - Federal	0	0	0
5000 TOTAL FEDERAL, GENERAL PURPOSE	0	0	0
OTHER FINANCING SOURCES			
9100 Sale of Bonds	0	0	0
9200 Sale of Real Property	0	0	0
9600 Sale of Refunding Bonds	0	0	0
9900 Transfers	435,212	600,184	741,650
9000 TOTAL OTHER FINANCING SOURCES	435,212	600,184	741,650
TOTAL REVENUES AND OTHER FINANCING SOURCES	436,072	600,242	741,650

Manson School District No.019

SUMMARY OF CAPITAL PROJECTS FUND BUDGET

	(1) Actual 2016-2017	(2) Budget 2017-2018	(3) Budget 2018-2019
REVENUES AND OTHER FINANCING SOURCES			
1000 Local Taxes	612,476	595,900	595,000
2000 Local Nontax Support	5,471	1,500	1,200
3000 State, General Purpose	0	0	0
4000 State, Special Purpose	0	537,000	0
5000 Federal, General Purpose	0	0	0
6000 Federal, Special Purpose	0	0	0
7000 Revenues from Other School Districts	4,254	0	0
8000 Revenues from Other Entities	0	0	0
9000 Other Financing Sources	595,000	0	0
A. TOTAL REVENUES AND OTHER FINANCING SOURCES	1,217,202	1,134,400	596,200
EXPENDITURES			
10 Sites	0	0	0
20 Buildings	290,932	550,000	0
30 Equipment	0	0	0
40 Energy	0	0	0
50 Sales and Lease Expenditures	0	0	0
60 Bond Issuance Expenditures	4,000	0	0
90 Debt Expenditures	0	0	0
B. TOTAL EXPENDITURES	294,932	550,000	0
C. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 1/	475,858	575,677	726,311
D. OTHER FINANCING USES (G.L.535) 2/	0	0	0
E. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES (A-B-C-D)	446,412	8,723	-130,111
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.825 Restricted for Skill Center	0	0	0
G.L.830 Restricted for Debt Service	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.861 Restricted from Bond Proceeds	0	0	0
G.L.862 Committed from Levy Proceeds	0	0	0
G.L.863 Restricted from State Proceeds	0	0	0

Manson School District No.019

SUMMARY OF CAPITAL PROJECTS FUND BUDGET

	(1) Actual 2016-2017	(2) Budget 2017-2018	(3) Budget 2018-2019
G.L.864 Restricted from Federal Proceeds	0	0	0
G.L.865 Restricted from Other Proceeds	0	0	0
G.L.866 Restricted from Impact Fee Proceeds	0	0	0
G.L.867 Restricted from Mitigation Fee Proceeds	0	0	0
G.L.869 Restricted from Undistributed Proceeds	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	790,122	6,796	425,000
G.L.890 Unassigned Fund Balance	0	0	0
F. TOTAL BEGINNING FUND BALANCE	790,122	6,796	425,000
G. G.L.898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS(+ OR -)	XXXXX	XXXXX	XXXXX
ENDING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.825 Restricted for Skill Center	0	0	0
G.L.830 Restricted for Debt Service	0	0	0
G.L.840 Nonspendable Fund Balance-Inventory & Prepaid Items	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.861 Restricted from Bond Proceeds	0	0	0
G.L.862 Committed from Levy Proceeds	0	0	0
G.L.863 Restricted from State Proceeds	0	0	0
G.L.864 Restricted from Federal Proceeds	0	0	0
G.L.865 Restricted from Other Proceeds	0	0	0
G.L.866 Restricted from Impact Fee Proceeds	0	0	0
G.L.867 Restricted from Mitigation Fee Proceeds	0	0	0
G.L.869 Restricted from Undistributed Proceeds	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	1,236,534	15,519	294,889
G.L.890 Unassigned Fund Balance	0	0	0
H. TOTAL ENDING FUND BALANCE (E+F, +OR-G) 3/	1,236,534	15,519	294,889

1/ G.L. 536 is an account that is used to summarize actions for other financing uses--transfers out.

2/ G.L.535 is an account that is used to summarize actions for other financing uses such as long-term financing and debt extinguishments. Nonvoted debts may be serviced in the Debt Service Fund (DSF) rather than in the fund that received the debt proceeds. In order to provide the resources to retire the debt, a transfer is used by the General Fund, Capital Projects Fund, or Transportation Vehicle Fund to transfer resources to the DSF.

3/ Line H must be equal to or greater than all restricted fund balances.

Manson School District No.019

CAPITAL PROJECTS FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2016-2017	(2) Budget 2017-2018	(3) Budget 2018-2019
LOCAL TAXES			
1100 Local Property Tax	611,027	595,000	595,000
1300 Sale of Tax Title Property	0	0	0
1400 Local in lieu of Taxes	0	900	0
1500 Timber Excise Tax	1,449	0	0
1600 County-Administered Forests	0	0	0
1900 Other Local Taxes	0	0	0
1000 TOTAL LOCAL TAXES	612,476	595,900	595,000
LOCAL SUPPORT NONTAX			
2200 Sales of Goods, Supplies, and Services, Unassigned	0	0	0
2300 Investment Earnings	5,471	1,500	1,200
2400 Interfund Loan Interest Earnings	0	0	0
2500 Gifts and Donations	0	0	0
2600 Fines and Damages	0	0	0
2700 Rentals and Leases	0	0	0
2800 Insurance Recoveries	0	0	0
2900 Local Support Nontax, Unassigned	0	0	0
2910 E-Rate	0	0	0
2000 TOTAL LOCAL NONTAX SUPPORT	5,471	1,500	1,200
STATE, GENERAL PURPOSE			
3600 State Forests	0	0	0
3900 Other State General Purpose, Unassigned	0	0	0
3000 TOTAL STATE, GENERAL PURPOSE	0	0	0
STATE, SPECIAL PURPOSE			
4100 Special Purpose, Unassigned	0	537,000	0
4130 State Matching Funding Assistance, Paid Direct to Districts	0	0	0
4230 State Matching Funding Assistance, Paid Direct to Contractors	0	0	0
4300 Other State Agencies, Unassigned	0	0	0
4330 State Matching Funding Assistance - - Other	0	0	0
4000 TOTAL STATE, SPECIAL PURPOSE	0	537,000	0
FEDERAL, GENERAL PURPOSE			
5200 General Purpose Direct Federal Grants, Unassigned	0	0	0
5300 Impact Aid, Maintenance and Operation	0	0	0

Manson School District No.019

CAPITAL PROJECTS FUND BUDGET--REVENUES AND OTHER FINANCING SOURCES

	(1) Actual 2016-2017	(2) Budget 2017-2018	(3) Budget 2018-2019
5400 Federal in lieu of Taxes	0	0	0
5500 Federal Forests	0	0	0
5600 Qualified Bond Interest Credit-Federal	0	0	0
5000 TOTAL FEDERAL, GENERAL PURPOSE	0	0	0
FEDERAL, SPECIAL PURPOSE			
6140 Impact Aid-Construction	0	0	0
6200 Direct Special Purpose Grants	0	0	0
6240 Impact Aid-Construction	0	0	0
6300 Federal Grants Through Other Agencies, Unassigned	0	0	0
6340 Impact Aid-Construction	0	0	0
6000 TOTAL FEDERAL, SPECIAL PURPOSE	0	0	0
REVENUES FROM OTHER SCHOOL DISTRICTS			
7100 Program Participation, Unassigned	4,254	0	0
7000 TOTAL REVENUES FROM OTHER SCHOOL DISTRICTS	4,254	0	0
REVENUES FROM OTHER ENTITIES			
8100 Governmental Entities	0	0	0
8500 Nonfederal ESD	0	0	0
8000 TOTAL REVENUES FROM OTHER ENTITIES	0	0	0
OTHER FINANCING SOURCES			
9100 Sale of Bonds	595,000	0	0
9200 Sale of Real Property	0	0	0
9300 Sale of Equipment	0	0	0
9400 Compensated Loss of Fixed Assets	0	0	0
9500 Long-Term Financing	0	0	0
9900 Transfers	0	0	0
9000 TOTAL OTHER FINANCING SOURCES	595,000	0	0
TOTAL REVENUES AND OTHER FINANCING SOURCES	1,217,202	1,134,400	596,200

Manson School District No.019

SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	(1) Actual 2016-2017	(2) Budget 2017-2018	(3) Budget 2018-2019
REVENUES AND OTHER FINANCING SOURCES			
1100 Local Property Tax	0	0	0
1300 Sale of Tax Title Property	0	0	0
1400 Local in lieu of Taxes	0	0	0
1500 Timber Excise Tax	0	0	0
1600 County-Administered Forests	0	0	0
1900 Other Local Taxes	0	0	0
2200 Sales of Goods, Supplies, and Services, Unassigned	0	0	0
2300 Investment Earnings	736	75	1,500
2500 Gifts and Donations	0	0	0
2600 Fines and Damages	0	0	0
2700 Rentals and Leases	0	0	0
2800 Insurance Recoveries	0	0	0
2900 Local Support Nontax, Unassigned	0	0	0
3600 State Forests	0	0	0
4100 Special Purpose-Unassigned	0	0	0
4300 Other State Agencies-Unassigned	0	0	0
4499 Transportation Reimbursement Depreciation	66,706	58,000	56,000
5200 General Purposes Direct Federal Grants-Unassigned	0	0	0
5300 Impact Aid, Maintenance and Operation	0	0	0
5400 Federal in lieu of Taxes	0	0	0
5600 Qualified Bond Interest Credit-Federal	0	0	0
6100 Special Purpose-OSPI Unassigned	0	0	0
6200 Direct Special Purpose Grants	0	0	0
6300 Federal Grants Through Other Entities-Unassigned	0	0	0
8100 Governmental Entities	0	0	0
8500 NonFederal ESD	0	0	0
9100 Sale of Bonds	0	0	0
9300 Sale of Equipment	0	0	0
9400 Compensated Loss of Fixed Assets	0	0	0
9500 Long-Term Financing	0	0	0
A. TOTAL REVENUES, OTHER FINANCING SOURCES (less transfers)	67,442	58,075	57,500
B. 9900 TRANSFERS IN (from the General Fund)	0	0	0
C. TOTAL REVENUES AND OTHER FINANCING SOURCES	67,442	58,075	57,500

Manson School District No.019

SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

	(1) Actual 2016-2017	(2) Budget 2017-2018	(3) Budget 2018-2019
EXPENDITURES			
33 Transportation Equipment Purchases - formerly Act 57 Cash Purchases/Rebuilding of Transportation Equipment	0	0	70,000
34 Transportation Equipmment Major Repair - formerly Act 58 Contract Purchases/Rebuilding of Transportation Equipment	0	230,000	15,000
61 Bond/Levy Issuance and/or Election	0	0	0
91 Principal - formerly Act 84	0	0	0
92 Interest 1/ - formerly Act. 83	0	0	0
93 Arbitrage Rebate	0	0	0
D. TOTAL EXPENDITURES	0	230,000	85,000
E. OTHER FINANCING USES--TRANSFERS OUT (G.L.536) 2/	26,049	0	0
F. OTHER FINANCING USES (G.L.535) 3/	0	0	0
G. EXCESS OF REVENUES/OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES (C-D-E-F)	41,392	-171,925	-27,500
BEGINNING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.819 Restricted for Fund Purposes	114,018	172,017	52,640
G.L.830 Restricted for Debt Service	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0
H. TOTAL BEGINNING FUND BALANCE	114,018	172,017	52,640
I. G.L.898 PRIOR YEAR CORRECTIONS OR RESTATEMENTS(+OR-)		XXXXX	XXXXX
ENDING FUND BALANCE			
G.L.810 Restricted for Other Items	0	0	0
G.L.819 Restricted for Fund Purposes	155,410	92	52,640
G.L.830 Restricted for Debt Service	0	0	0
G.L.835 Restricted for Arbitrage Rebate	0	0	0
G.L.850 Restricted for Uninsured Risks	0	0	0
G.L.870 Committed to Other Purposes	0	0	0
G.L.889 Assigned to Fund Purposes	0	0	0
G.L.890 Unassigned Fund Balance	0	0	0
J. TOTAL ENDING FUND BALANCE (G+H, +OR-I) 4/	155,410	92	25,140

Manson School District No.019

SUMMARY OF TRANSPORTATION VEHICLE FUND BUDGET

- 1/ Includes interest portion of purchase contracts.
- 2/ G.L. 536 is an account that is used to summarize actions for other financing uses--transfers out.
- 3/ G.L.535 is an account that is used to summarize actions for other financing uses such as long-term financing and debt extinguishments. Nonvoted debts may be serviced in the Debt Service Fund (DSF) rather than in the fund that received the debt proceeds. In order to provide the resources to retire the debt, a transfer is used by the General Fund, Capital Projects Fund, or Transportation Vehicle Fund to transfer out resources to the DSF.
- 4/ Amount on Line J must be equal to or greater than all restricted fund balances.