Mary M. Knight School District

Fund Balance Projection (Apportionment Based)

		Original Budget	Average Enrollment	January	February	March	April	May	June	July	August
ENROLLMENT	MMK	**175**	**186**	**185.99**	**188.69**	**190.69**	**186.99**	**188.99**	**189.14**		
	WACA	530	**599**	585.50	612.00	628.00	616.00	625.00	619.00	0.00	0.00
		Original Budget	**APPORTIONMENT**	**January 8.5%**	**February 9.%**	**March 9.%**	**April 9.%**	**May 5.0%**	**June 6%**	**July 12.5%**	**August 10%**
REVENUE	**SY 2025-26**	**Annual Amt.**	**Current**	**Actual**	**Actual**	**Actual**	**Actual**	**Actual**	**Estimate**	**Estimate**	**Estimate**
State Revenue											
3100	Regular Apportionment	**8,113,270.00**	**8,941,827.82**	985,399.80	798,074.56	820,841.54	809,556.04	457,196.60	536,509.67	1,117,728.48	901,471.01
3121	Apport Spec Ed	**286,452.00**	**329,559.80**	33,029.16	29,725.95	32,266.93	31,767.65	20,042.38	19,773.59	41,194.98	32,955.98
3300	LEA (Sept through Dec)	750,671.00	353,188.93	0.00	0.00	0.00	0.00	0.00			
3300	LEA (Jan through Aug)		311,457.00	0.00	0.00	0.00	129,784.13	78,051.13	8,658.50	0.00	73,535.00
4100 CP Grant	Special Purpose		164,949.72	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4121	Special Ed	**1,446,971.00**	**1,664,016.39**	166,315.21	149,956.00	162,687.55	160,165.72	102,070.32	99,840.98	208,002.05	166,401.64
4155	Learning Assist	**246,931.00**	**247,594.64**	21,045.54	22,283.52	22,283.52	22,283.52	12,379.73	14,855.68	30,949.33	24,759.46
4158-03	NBCT		-	0.00	0.00	0.00	0.00	0.00		0.00	
4158-04	1191 FG	**5,000.00**	-	0.00	0.00	0.00	0.00	0.00		0.00	
4165	Transitional 4165 (bilingual)	**8,725.00**	**41,532.03**	15,673.17	3,941.18	3,953.16	3,906.31	2,221.58	2,491.92	5,191.50	4,153.20
4174	Highly Capable	**22,659.00**	**25,422.67**	0.00	0.00	0.00	1,101.60	1,344.64	1,525.36	3,177.83	11,248.85
4198	Food Serv	**17,760.00**	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4198-01	Breakfast		**4,446.60**	515.20	526.80	560.70	457.00	357.60	0.00	0.00	0.00
4198-06	CEP Breakfast		**3,726.18**	365.76	436.88	464.82	568.96	444.50	0.00	(0.00)	(0.00)
4198-07	CEP Lunch		**7,471.36**	736.32	881.92	936.00	1,094.08	848.64	0.00	(0.00)	(0.00)
4199	Transportation	**414,458.00**	**590,658.96**	36,099.82	118,711.63	53,159.30	0.00	82,692.26	35,439.54	73,832.37	59,065.89
		-	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		-	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Federal Revenue											
6124	Fed Special ED-24	**137,039.00**	**128,824.00**	56,202.38	17,271.37	17,271.37	17,271.37	4,294.37	1,210.01	1,210.01	1,210.01
6138	Fed Vocational-38	**2,735.00**	**31,937.00**	1,062.21	1,520.91	18,903.07	2,425.02	1,627.05	1,857.73	1,857.73	1,857.73
6151	Fed Title I-51	**104,550.00**	**87,792.00**	10,041.29	9,464.56	0.00	18,926.72	9,430.48	3,782.92	3,782.92	3,782.92
6152-01	School Improvement EGMS		**17,334.00**	0.00	0.00	0.00	0.00	0.00			
6198	School Food-Federal	**78,000.00**	**87,114.86**	8,598.90	10,285.49	10,919.07	12,743.90	9,909.00	0.00	0.00	0.00
6198-01	Fruit & Veg	-	**11,966.21**	1,325.87	1,507.74	3,213.39	741.02	558.20	0.00	(0.00)	0.00
6198-02	RPT 1191FG	-	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6198-03	Seamless Summer	-	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6198-04	Breakfast	-	**44,592.72**	4,385.28	5,231.44	5,568.06	6,807.50	5,326.72	0.00	0.00	0.00
6198-08	CACFP	-	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6198-09	Summer Food program	-		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6198-10	P-EBT	-	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6198-11	Supply Chain Assistance	-		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
				0.00	0.00	0.00	0.00	0.00			
Apportionment Totals	**Balance to Apportionment report**	**11,635,221.00**	**13,095,412.89**	**1,340,795.91**	**1,169,819.95**	**1,153,028.48**	**1,219,600.54**	**788,795.20**	**725,945.90**	**1,486,927.20**	**1,280,441.69**
Other Revenues				0.42%	1.26%	8.77%	37.62%	12.57%	1.03%	0.60%	0.46%
1100 Taxes collected	Line 020 F-197	**655,255**	**655,255**	1,977.46	12,606.34	58,400.68	237,450.50	88,870.06	6,749.13	3,931.53	3,014.17
1500 Timber Excise	Line 035 F-197	**125,018**	**125,018**	0.00	77,285.90	22,543.15	0.00	0.00	0.00	0.00	8,403.33
2300 Interest	Line 002 F-197	**100,000**	**316,344**	24,072.06	23,436.31	21,555.02	24,045.16	23,177.84	30,773.29	30,773.29	30,773.29
Money	Line 030/034 F-197		-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2000 Local Deposits	Line 001 F-197		**37,733**	2,234.31	1,602.19	4,055.85	1,226.41	2,697.96	0.00	0.00	0.00
7199	Transportation other districts			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7301	Nonhigh			0.00	0.00	0.00	0.00	0.00			
Other deposits:	Federal Forests Line 027 F-197		**7,288**	0.00	0.00	3,238.14	0.00	4,050.09	0.00	0.00	0.00
	Adjustments			0.00	0.00	0.00	0.00				
6998 Commodities	year end journal entry			0.00	0.00	0.00	0.00	-2,168.81			0.00
Total Revenues	**Balance to Budget Status Report**	**12,515,494**	**14,237,052**	**1,369,079.74**	**1,284,750.69**	**1,262,821.32**	**1,482,322.61**	**905,422.34**	**763,468.32**	**1,521,632.02**	**1,322,632.49**
Budget Status Report				*$ 1,369,079.74*	*$ 1,284,750.69*	*$ 1,262,821.32*	*$ 1,482,322.61*	*$ 905,422.34*			
Difference				-	-	-	-	-	***(763,468)***	***(1,521,632)***	***(1,322,632)***

Expenditures		**Annual Amt.**	**Current Estimate**	**January**	**February**	**March**	**April**	**May**	**June**	**July**	**August**
				Actual	**Actual**	**Actual**	**Actual**	**Actual**	**Estimate**	**Estimate**	**Estimate**
Payroll - Certificated	Object 2	2,576,153	**2,616,028**	212,544.23	209,829.75	214,529.15	213,992.89	212,351.30	216,325.49	277,000.00	216,000.00
Payroll - Classified	Object 3	1,169,870	**1,269,013**	104,373.01	99,611.33	100,691.36	101,309.85	102,335.01	106,528.42	128,000.00	106,528.42
Benefits	Object 4	1,396,173	**1,410,282**	117,445.14	115,673.29	117,417.82	117,058.42	115,971.03	116,751.14	126,800.00	116,751.14
Accounts Payable	Objects 5 through 9	3,729,471	**1,636,538**	177,226.34	109,948.38	76,566.81	77,952.69	90,277.45	140,569.16	140,569.16	140,569.16
	WACA Expense	5,299,682	**7,695,409**	552,753.67	627,576.43	622,202.67	638,546.42	641,281.93	641,281.93	641,281.93	1,708,200.00
Commodities	year end journal entry										0.00
Other cash decreases	per county		-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Expenditures	**Balance to Budget Status Report**	**14,171,349**	**14,627,270**	**1,164,342.39**	**1,162,639.18**	**1,131,407.81**	**1,148,860.27**	**1,162,216.72**	**1,221,456.14**	**1,313,651.09**	**2,288,048.72**
Budget Status Report				*$ 1,164,342.39*	*$ 1,162,639.18*	*$ 1,131,407.81*	*$ 1,148,860.27*	*$ 1,162,216.72*			
Difference				-	-	-	-	-	***(1,221,456)***	***(1,313,651)***	***(2,288,049)***
Remaining Balance of Expenditures			***YTD expditures***	***4,498,393***	***4,554,699***	***4,561,702***	***4,607,250***	***4,605,124***	***4,663,941***	***4,846,184***	***5,985,373***

Beginning Fund Balance		**7,209,004**	**7,253,547**	7,321,464.30	7,526,201.65	7,648,313.16	7,779,726.67	6,113,189.01	5,856,394.63	5,398,406.82	5,606,388
Plus Revenue		12,515,494	14,237,052	1,369,080	1,284,751	1,262,821	1,482,323	905,422	763,468	1,521,632	1,322,632
Minus Expenditures		(14,171,349)	(14,627,270)	(1,164,342)	(1,162,639)	(1,131,408)	(1,148,860)	(1,162,217)	(1,221,456)	(1,313,651)	(2,288,049)
Transfers or	Redirection of Apportionment	(2,000,000)	-2,000,000.00	0.00	0.00	0.00	-2,000,000.00	0.00		0.00	0.00
Plus or Minus	Adjustments										
Projected Ending Fund Balance	**Balance to Budget Status Report**	**3,553,149**	**4,863,328**	**7,526,202**	**7,648,313**	**7,779,727**	**6,113,189**	**5,856,395**	**5,398,407**	**5,606,388**	**4,640,972**
Budget Status Report				*$ 7,526,201.65*	*$ 7,648,313.16*	*$ 7,779,726.67*	*$ 6,113,189.01*	*$ 5,856,394.63*			
Difference				-	-	-	-	-	***(5,398,407)***	***(5,606,388)***	***(4,640,972)***
Minimum Fund balance Policy		**1,155,867.61**									