Mary M. Knight School District

Fund Balance Projection (Apportionment Based)

		Original Budget	Average FTE	September	October	November	December	January	August
ENROLLMENT	**MMK**	**180**	**180**	**180.52**	**178.52**	**181.52**			
	WACA	540	**583**	508.00	602.00	638.00			
		Original Budget	**APPORTIONMENT**	**September 9.%**	**October 8.%**	**November 5.%**	**December 9.%**	**January 8.5%**	**August 10%**
REVENUE	**SY 2025-26**	**Annual Amt.**	**Current**	**Actual**	**Actual**	**Estimate**	**Estimate**	**Estimate**	**Estimate**
State Revenue									
3100	Regular Apportionment	**8,363,051.00**	**8,362,727.38**	752,645.46	669,018.19	418,136.37	752,645.46	710,831.83	836,272.74
3121	Apport Spec Ed	**315,510.00**	**315,473.87**	28,392.65	25,237.91	15,773.69	28,392.65	26,815.28	31,547.38
3300	LEA (Sept through Dec)	335,676.00	121,122.16	0.00	38,928.66	73,545.38	8,648.12		
3300	LEA (Jan through Aug)			0.00	0.00			0.00	0.00
4121	Special Ed	**1,601,088.00**	**1,600,906.48**	144,081.58	128,072.52	80,045.32	144,081.58	136,077.05	160,090.65
4155	Learning Assist	**211,096.00**	**212,575.07**	19,131.76	17,006.00	10,628.75	19,131.76	18,068.88	21,257.51
4158-03	NBCT		**-**	0.00	0.00				
4158-04	1191 FG		**-**	0.00	0.00				
4165	Transitional 4165 (bilingual)	**22,184.00**	**-**	0.00	0.00	0.00	0.00	0.00	0.00
4174	Highly Capable	**23,784.00**	**23,783.82**	2,140.54	1,902.71	1,189.19	2,140.54	2,021.62	2,378.38
4175	Prof Development		**-**	0.00	0.00	0.00	0.00	0.00	0.00
4198	Food Serv	**20,000.00**	**-**	0.00	0.00	0.00	0.00	0.00	0.00
4198-01	Breakfast		**661.96**	0.00	661.96	0.00	0.00	0.00	0.00
4198-06	CEP Breakfast		**657.50**	0.00	657.50	0.00	0.00	0.00	0.00
4198-07	CEP Lunch		**1,409.37**	0.00	1,409.37	0.00	0.00	0.00	0.00
4199	Transportation	**590,659.00**	**602,686.36**	54,241.77	48,214.91	30,134.32	54,241.77	51,228.34	60,268.64
		-	**-**	0.00	0.00	0.00	0.00	0.00	0.00
Federal Revenue									
6100	Special Purpose			0.00	0.00	0.00	0.00	0.00	0.00
6124	Fed Special ED-24	**137,039.00**	**3,060.68**	0.00	3,060.68	0.00	0.00	0.00	0.00
6138	Fed Vocational-38	**2,735.00**	**4,077.40**	4,077.40	0.00	0.00	0.00	0.00	0.00
6151	Fed Title I-51	**104,550.00**	**74,684.00**	115.00	0.00	7,456.90	7,456.90	7,456.90	7,456.90
6189	Other Community Services		**-**	0.00	0.00	0.00	0.00	0.00	0.00
6198	School Food-Federal	**78,000.00**	**16,419.70**	0.00	16,419.70	0.00	0.00	0.00	0.00
6198-01	Fruit & Veg	**-**	**211.16**	0.00	211.16	0.00	0.00	0.00	0.00
6198-04	Breakfast	**-**	**7,870.30**	0.00	7,870.30	0.00	0.00	0.00	0.00
6198-08	CACFP	**-**	**-**	0.00	0.00	0.00	0.00	0.00	0.00
Apportionment Totals	**Balance to Apportionment report**	**11,805,372.00**	**11,348,327.21**	**1,004,826.16**	**958,671.57**	**636,909.92**	**1,016,738.79**	**952,499.90**	**1,119,272.20**
				Tax collection %					
Other Revenues				2.96%	26.03%	7.57%	0.71%	0.42%	0.46%
1100 Taxes collected	Line 020 F-197	**645,701**	**645,701**	7,740.36	170,201.60	48,879.57	4,584.48	2,711.94	2,970.22
1500 Timber Excise	Line 035 F-197	**112,500**	**112,500**	22,543.15	0.00	8,995.69	0.00	0.00	24,711.17
2300 Interest	Line 002 F-197	**150,000**	**150,000**	18,336.48	18,698.21	11,296.53	11,296.53	11,296.53	11,296.53
3600/5500 Forest Money	Line 030/034 F-197		**-**	0.00	0.00	0.00	0.00	0.00	0.00
2000 Local Deposits	Line 001 F-197		**14,361**	13,152.51	1,208.25	0.00	0.00	0.00	0.00
4300				0.00	0.00	0.00	0.00	0.00	0.00
7199	Transportation other districts			0.00	0.00	0.00	0.00	0.00	0.00
7301	Nonhigh			0.00	0.00	0.00	0.00	0.00	0.00
Other deposits:			**-**	-7,253.08	0.00	725.31	725.31	725.31	725.31
	Adjustments			-12,666.66	-35.00				
6998 Commodities	year end journal entry			0.00	0.00				0.00
Total Revenues	**Balance to Budget Status Report**	**12,713,573**	**12,270,889**	**1,046,678.92**	**1,148,744.63**	**706,807.01**	**1,033,345.11**	**967,233.69**	**1,158,975.43**
Budget Status Report				*$ 1,046,678.92*	*$ 1,148,744.63*				
Difference				-	-	***(706,807)***	***(1,033,345)***	***(967,234)***	***(1,158,975)***

Expenditures		**Annual Amt.**	**Current Estimate**	**September**	**October**	**November**	**December**	**January**	**August**
				Actual	**Actual**	**Estimate**	**Estimate**	**Estimate**	**Estimate**
Payroll - Certificated	Object 2	2,900,286	**2,648,445**	220,703.77	222,252.77	220,703.77	220,531.66	220,531.66	220,531.66
Payroll - Classified	Object 3	1,334,751	**1,232,502**	102,708.46	105,517.42	102,708.46	102,396.35	102,396.35	102,396.35
Benefits	Object 4	1,524,231	**1,439,602**	119,966.87	119,423.00	119,966.87	120,027.30	120,027.30	120,027.30
Accounts Payable	Objects 5 through 9 - MMK	4,272,878	**2,706,272**	225,522.70	95,016.62	225,522.70	240,023.38	240,023.38	240,023.38
	WACA Expense	6,069,682	**6,069,682**	0.00	620,210.36	551,789.27	551,789.27	551,789.27	551,789.27
Other Large Expenditures	add to the specific month	-	**-**	0.00	0.00				
Commodities	year end journal entry			0.00	0.00				0.00
Other cash decreases	per county		**-**	0.00	0.00	0.00	0.00	0.00	0.00
Total Expenditures	**Balance to Budget Status Report**	**16,101,828**	**14,096,504**	**668,901.80**	**1,162,420.17**	**1,220,691.07**	**1,234,767.96**	**1,234,767.96**	**1,234,767.96**
Budget Status Report				*$ 668,901.80*	*$ 1,162,420.17*				
Difference				-	-	***(1,220,691)***	***(1,234,768)***	***(1,234,768)***	***(1,234,768)***

Beginning Fund Balance			**4,936,409**	**4,936,409.24**	5,314,186.36	5,300,510.82	4,786,626.76	4,585,203.91	3,096,218
Plus Revenue		12,713,573	12,270,889	1,046,679	1,148,745	706,807	1,033,345	967,234	1,158,975
Minus Expenditures		(16,101,828)	(14,096,504)	(668,902)	(1,162,420)	(1,220,691)	(1,234,768)	(1,234,768)	(1,234,768)
Transfers or	Redirection of Apportionment	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Plus or Minus	Adjustments	-	-						
Projected Ending Fund Balance	**Balance to Budget Status Report**	**(3,388,255)**	**3,110,795**	**5,314,186**	**5,300,511**	**4,786,627**	**4,585,204**	**4,317,670**	**3,020,425**
Budget Status Report				*$ 5,314,186.36*	*$ 5,300,510.82*				
Difference				-	-	***(4,786,627)***	***(4,585,204)***	***(4,317,670)***	***(3,020,425)***
Minimum Fund balance Policy		**$ 1,133,215.08**							