

Mary M. Knight School District
Fund Balance Projection (Apportionment Based)

- * Before you begin entering your monthly data, zero out the column to remove the previous year's data.
- * Each month, after January, review and update the current apportionment and revenue.
- * Use the PY lines under the Federal grants for late grant claims on the prior year allocation.
- * Cash districts should delete the apportionment adjustment backout line.
- * Review expenditures monthly, using actual monthly expenditures to predict final expenditures.
- * Don't forget to consider adjusting expenditure for large purchases, or unbudgeted purchases.
- * Make this spreadsheet your own. If you add rows, make sure to copy the appropriate formulas.

ormulas. Leaving a formula in a cell will recalculate the numbers each time the Current Estimate column is updated. This allows you to make changes to your budget and see the impact on your final amounts.

Location

Expenditures. Update the amount in the Current Estimate column. The formula will automatically calculate the amount for each item, when comparing expenditures to budget appropriation (expenditures) for position items. This allows you to use formulas for projecting future amounts.

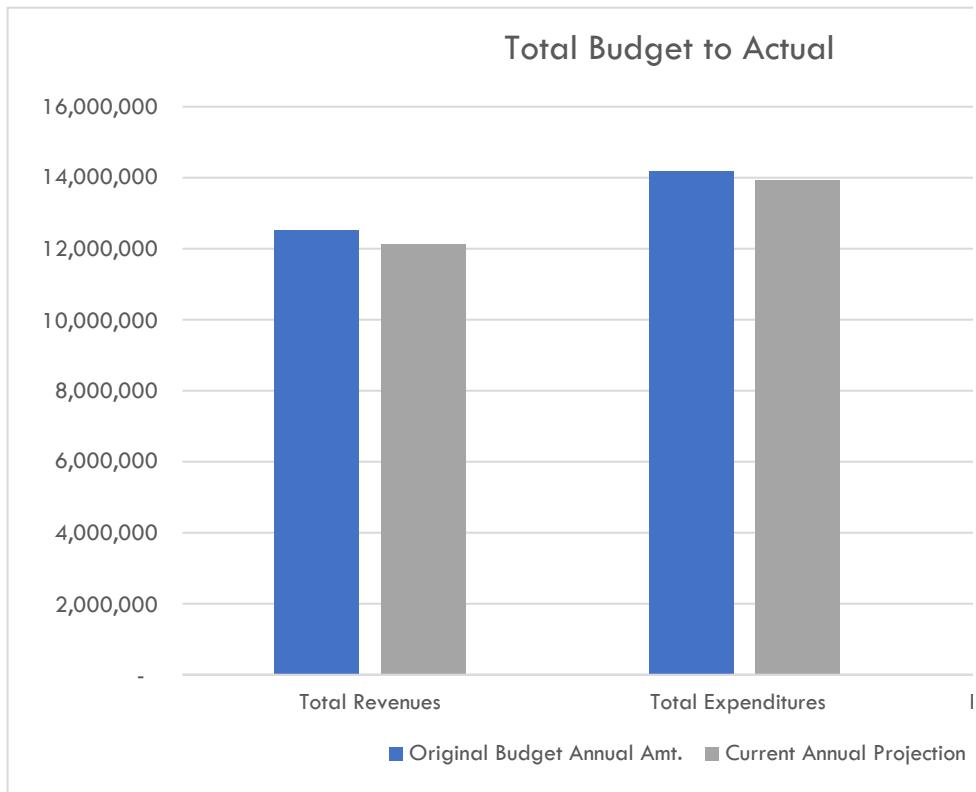
ent column number changes.

automatically fill in the remaining month's expenditure estimates.

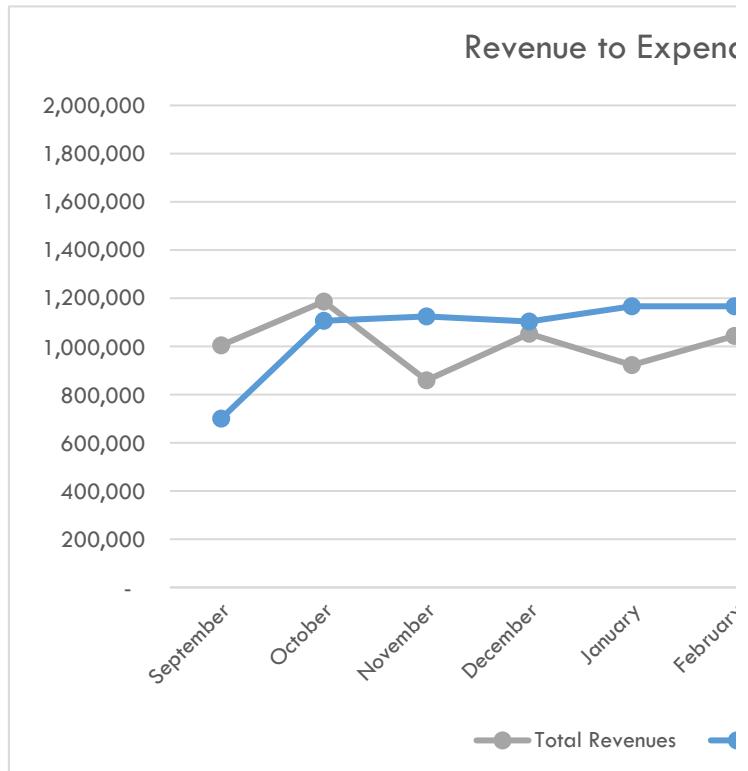
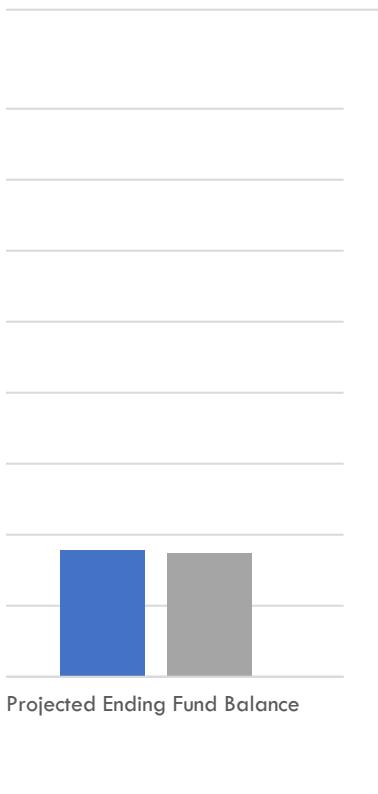
ssible budget extension requirements.

Mary M. Knight School District

SY 2025-2026	Original Budget	Current	September
	Annual Amt.	Annual Projection	Actual
ENROLLMENT	530	599	560
Total Revenues	12,515,494	12,133,900	1,004,452
Total Expenditures	14,171,349	13,920,632	700,598
Beginning Fund Balance	7,209,004	7,253,547	
Projected Ending Fund Balance	3,553,149	3,466,814	7,557,401

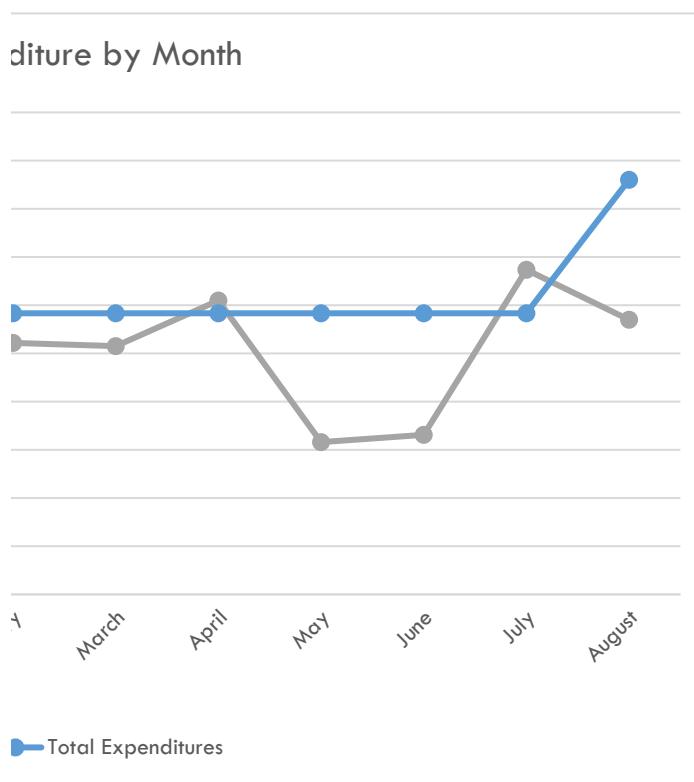


October Actual	November Actual	December Actual	January Estimate	February Estimate
619	621	598	586	-
1,186,131	859,351	1,052,632	922,666	1,043,587
1,106,333	1,124,405	1,103,313	1,166,514	1,166,514
7,637,198	7,372,145	7,321,464	7,077,616	6,954,688



March Estimate	April Estimate	May Estimate	June Estimate
1,030,287	1,219,328	631,929	662,127
1,166,514	1,166,514	1,166,514	1,166,514
6,818,461	6,871,275	6,336,689	3,832,302

Expenditure by Month



July Estimate	August Estimate	Check Total
-	-	
1,347,104	1,139,758	
1,166,514	1,720,383	
4,012,891	3,432,266	

Sample Assumptions- Districts should update/add/delete as needed

- * All formulas are based on the current column- Current revenues are taken from the annual budget
- * Are there any differences between this spreadsheet and the Budget status report?
 - Why?
- * Break out prior year grant claims in separate line items to track more accurately
- * Expenditures are projected out based on the average actual expenditures so far this year
- * Additional large expenditures are noted separately on the spreadsheet
- * The original budget included a transfer from General Fund to Capital Projects for ESSER relief
 - This analysis does not include the transfers*
- * Revenue 1100- taxes is calculated using the collection percentages in row 61- these are average
- * Food Service Revenue in the current column is based on the monthly average revenue multiplied by the number of months
- * LEA revenue was updated according to the increased assessed values
- * Grants noted in red were budgeted for, but the district has not received funding yet.
- * National Boards revenue comes through in July apportionment
- * Revenue for Local Deposits- all funds collected at the district or directly to the County- not included in the current column

Other payment dates:

Revenue Account	Description	Month
3100	Local Deductible Revenue: 1400	June/
3100	Local Deductible Revenue: 5400	June/
3100	Local Deductible Revenue: 5500	Aug/
3100	Fire District Payments	Jul/
4121	Home Hospital	Aug/
4121	Special Education – Safety Net	Aug/
4126, 4156 & 4159	Institutions – Summer	50% July/
415803	National Board Certification	Jul/
4198XX	State Child Nutrition	Based on
4499	Transportation Depreciation	Aug/

Payment Schedule – Local Effort Assistance – Revenue 33

The 2025 LEA allocation paid September through December equals 28 percent of the 2025 LEA allocation. The 2026 LEA allocation paid January through August equals 72 percent of the 2026 LEA allocation.

September through December 2025 Allocation

Month	Payment Percentage
September	0%
October	32.14%

Month	Allocation %
November	60.72%
December	7.14%
Total	100.00%

January through August 2026 Allocation

Month	Payment Percentage
January	0%
February	0%
March	0%
April	41.67%
May	31.94%
June	2.78%
July	0%
August	23.61%
Total	100.00%

Planned Adjustments to 2025-26 State Apportionment |

The school year begins in September 2025. From September through December for most payments will be based on Form F-203 data. Exceptions: Revenues 4126, 4156, and 4199 OSPI allocations; Revenues 4155, 4165, and 4174 will begin upon program approved.

Account 4199 is based on prior year allocation, adjusted for the increase in appropriations will be adjusted during the year as the actual data become available.

umptions as needed

allotment +/- prior year adjustments from the apportionment report

lated projects

verage percentages in our region, they are not district specific, you may need to update those amounts multiplied by 10 months

included on apportionment

onth
/August
/August
April
July
August
August
& 50% Aug
July
on claims
August

300

025 calendar year
he 2026 calendar

Payments

ost programs,
59 will be based on

ion. The F-203 data

**Certificated Salary
Increases**

IPD

Expenditures	Current year Expenditures	With IPD Increase
Certificated	2,568,939.88	2,568,939.88
Classified	1,296,772.52	1,296,772.52
Benefits	1,399,243.38	1,399,243.38
MSOC	2,048,577.09	2,048,577.09
Additional Expenditures		
Total Expenditures	7,313,532.87	7,313,532.87

2025-26

Projected Begining Fund Balance	\$	3,466,814.37	
Projected Revenues	\$	11,899,736.57	
Projected Expenditures	\$	(7,313,532.87)	
Other Obligations			
Projected Ending Fund Balance	\$	8,053,018.07	
Ending Fund balance Policy		585,082.63	<i>% of Expenditures</i>

Cuts Needed **(7,467,935.44)**

These projections can be used as the starting point in determining estimated cuts.
Assumptions are based on the yellow highlighted cells for projected changes in
You will need to update the formulas in each cell to represent accurate information.

2026-2027 Budget Projections

Classified Salary

Increases

Inflation

Salary Increases are directly related to your CBA

Revenues	Current Year
State	10,941,094.41
Federal	290,715.21
Other	902,089.95
Total	12,133,899.57

make sure to add all expenditures

if you have large expenditures broken out, they are not included in the formula

8%

is needed for next year's budget

in expenditures and revenues

Get information from your current year fund balance projection tab

25-26 Projections	Notes
10,941,094.41	added IPD for state allocations
56,552.21	
902,089.95	Update if your Levy amount will increase
11,899,736.57	

Insert the grant payment reports on this tab to show prior year grant payments

You cannot rely on the adjustment column on apportionment for that amount

The adjustment column does not include any grants in EGMS