

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

ENROLLMENT	MMK WACA	Original Budget	Average Enrollment	September	October	November	December	January	February	March	April	May	June	July	August	
		175 530	186 599	183.16 560.00	183.16 619.00	189.16 621.00	189.16 597.50	185.99 585.50		0.00	0.00	0.00	0.00	0.00	0.00	
		Original Budget Annual Amt.	APPORTIONMENT Current	September 9% Actual	October 8% Actual	November 5% Actual	December 9% Actual	January 8.5% Estimate	February 9% Estimate	March 9% Estimate	April 9% Estimate	May 5.0% Estimate	June 6% Estimate	July 12.5% Estimate	August 10% Estimate	
REVENUE	SY 2025-26															
State Revenue																
3100	Regular Apportionment	8,113,270.00	8,113,064.90	730,175.84	649,045.19	405,653.25	730,175.84	689,610.52	730,175.84	730,175.84	730,175.84	405,653.25	486,783.89	1,014,133.11	811,306.49	
3121	Apport Spec Ed	286,452.00	286,461.91	25,781.57	22,916.95	14,323.10	25,781.57	24,349.26	25,781.57	25,781.57	25,781.57	14,323.10	17,187.71	35,807.74	28,646.19	
3300	LEA (Sept through Dec)	750,671.00	353,188.93	0.00	113,514.92	214,456.32	25,217.69									
3300	LEA (Jan through Aug)			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
4100	Special Purpose		39,949.72	0.00	0.00	0.00	0.00	3,395.73	3,595.47	3,595.47	3,595.47	1,997.49	2,396.98	4,993.72	16,379.39	
4121	Special Ed	1,446,971.00	1,447,022.31	130,232.01	115,761.78	72,351.12	130,232.01	122,996.90	130,232.01	130,232.01	130,232.01	72,351.12	86,821.34	180,877.79	144,702.23	
4155	Learning Assist	246,931.00	247,594.64	23,089.30	19,001.79	12,379.73	22,283.52	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		
4158-04	1191 FG	5,000.00	-			0.00	0.00							0.00		
4165	Transitional 4165 (bilingual)	8,725.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
4174	Highly Capable	22,659.00	22,659.32	0.00	0.00	4,985.05	2,039.34	1,926.04	2,039.34	2,039.34	2,039.34	1,132.97	1,359.56	2,832.42	2,265.93	
4198	Food Serv	17,760.00	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
4198-01	Breakfast		2,029.30	0.00	802.90	711.90	514.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
4198-06	CEP Breakfast		1,445.26	0.00	571.50	508.00	365.76	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
4198-07	CEP Lunch		2,974.40	0.00	1,160.64	1,077.44	736.32	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
4199	Transportation	414,458.00	424,703.72	38,223.33	33,976.30	21,235.19	38,223.33	36,099.82	38,223.33	38,223.33	38,223.33	21,235.19	25,482.22	53,087.97	42,470.38	
		-	-	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	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	128,320.00	0.00	0.00	0.00	12,883.10	14,429.61	14,429.61	14,429.61	14,429.61	14,429.61	14,429.61	14,429.61	14,429.61	
6138	Fed Vocational-38	2,735.00	1,937.00	0.00	0.00	825.56	0.00	138.93	138.93	138.93	138.93	138.93	138.93	138.93	138.93	
6151	Fed Title I-51	104,550.00	87,792.00	0.00	0.00	19,096.45	9,483.74	7,401.48	7,401.48	7,401.48	7,401.48	7,401.48	7,401.48	7,401.48	7,401.48	
6152-01	School Improvement EGMS		16,114.00													
6198	School Food-Federal	78,000.00	34,658.50	0.00	13,515.72	12,553.30	8,589.48	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
6198-01	Fruit & Veg	-	4,619.99	0.00	0.00	3,218.53	1,401.46	0.00	0.00	0.00	0.00	0.00	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	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	0.00	0.00	0.00	0.00	
6198-04	Breakfast	-	17,273.72	0.00	6,834.36	6,059.96	4,379.40	0.00	0.00	0.00	0.00	0.00	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	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	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	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	
					2,113.05											
Apportionment Totals	Balance to Apportionment report	11,635,221.00	11,231,809.62	947,502.05	979,215.10	789,434.90	1,012,307.06	921,393.82	974,301.11	974,301.11	974,301.11	551,042.84	656,857.41	1,344,652.08	1,092,500.08	
Other Revenues																
1100 Taxes collected	Line 020 F-197	655,255	655,255	2,966	26.03%	7.57%	0.71%	0.42%	1.26%	8.77%	37.62%	12.57%	1.03%	0.60%	0.46%	
1500 Timber Excise	Line 035 F-197	125,018	125,018	4,593.55	171,849.25	43,052.13	11,747.51	2,752.07	8,256.21	57,465.86	246,506.93	82,365.55	6,749.13	3,931.53	3,014.17	
2300 Interest	Line 002 F-197	100,000	100,000	16,785.62	0.00	0.00	0.00	0.00	62,509.00	0.00	0.00	0.00	0.00	0.00	45,723.38	
Money	Line 030/034 F-197		-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
2000 Local Deposits	Line 001 F-197		21,817	10,466.00	11,077.95	273.00	4,099.47	-512.43	-512.43	-512.43	-512.43	-512.43	-512.43	(512.43)	(512.43)	
7199	Transportation other districts		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	
7301	Nonhigh		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	
Other deposits:	Federal, State, Non SPI	-	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	Adjustments			-3,406.50	-4,169.59	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
6998 Commodities	year end journal entry														0.00	
Total Revenues		Balance to Budget Status Report	12,515,494	12,133,900	1,004,451.55	1,186,130.60	859,351.36	1,052,632.08	922,666.20	1,043,586.62	1,030,287.27	1,219,328.34	631,928.70	662,126.84	1,347,103.92	1,139,757.94
Budget Status Report				\$ 1,004,451.55	\$ 1,186,130.60	\$ 859,351.36	\$ 1,052,632.08									
Difference				-	-	-	-	(922,666)	(1,043,587)	(1,030,287)	(1,219,328)	(631,929)	(662,127)	(1,347,104)	(1,139,758)	
Expenditures		Annual Amt.	Current Estimate	September Actual	October Actual	November Actual	December Actual	January Estimate	February Estimate	March Estimate	April Estimate	May Estimate	June Estimate	July Estimate	August Estimate	
Payroll - Certificated	Object 2	2,576,153	2,568,940	201,220.18	211,020.61	219,415.44	211,798.92	215,685.59	215,685.59	215,685.59	215,685.59	215,685.59	215,685.59	215,685.59	215,685.59	
Payroll - Classified	Object 3	1,169,870	1,296,773	95,442.52	102,972.21	112,265.00	108,955.92	109,642.11	109,642.11	109,642.11	109,642.11	109,642.11	109,642.11	109,642.11	109,642.11	
Benefits	Object 4	1,396,173	1,399,243	113,147.15	116,044.39	120,900.35	116,322.57	116,603.62	116,603.62	116,603.62	116,603.62	116,603.62	116,603.62	116,603.62	116,603.62	
Accounts Payable	Objects 5 through 9	3,729,471	2,948,877	290,787.81	157,289.77	142,414.40	112,367.05	170,714.76	170,714.76	170,714.76	170,714.76	170,714.76	170,714.76	170,714.76	170,714.76	
	WACA Expense	5,299,682	6,607,099		519,005.97	549,409.54	553,868.37	553,868.37	553,868.37	553,868.37	553,868.37	553,868.37	553,868.37	553,868.37	1,107,736.74	
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	0.00	0.00	0.00	0.00	
Total Expenditures		Balance to Budget Status Report	14,171,349	13,920,632	700,597.66	1,106,332.95	1,124,404.73	1,103,312.83	1,166,514.44	1,166,514.44	1,166,514.44	1,166,514.44	1,166,514.44	1,166,514.44	1,720,382.81	
Budget Status Report				\$ 700,597.66	\$ 1,106,332.95	\$ 1,124,404.73	\$ 1,103,312.83									
Difference				-	-	-	-	(1,166,514)	(1,166,514)	(1,166,514)	(1,166,514)	(1,166,514)	(1,166,514)	(1,166,514)	(1,720,383)	
Remaining Balance of Expenditures																

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

**ormulas. Leaving a formula in a cell will recalculate the numbers each time the Current
nue estimates to reflect your expected final amounts.**

ocation

**xpenditures. Update the amount in the Current Estimate column. The formula will a
items, when comparing expenditures to budget appropriation (expenditures) for po
ate formulas for projecting future amounts.**

ent column number changes.

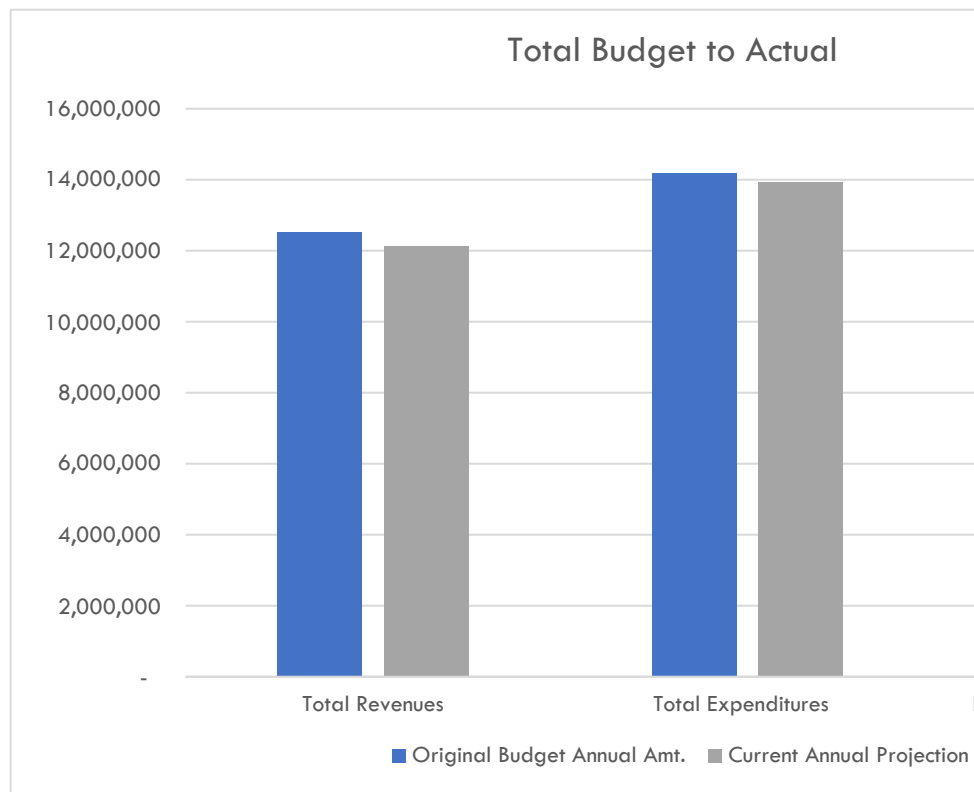
automatically fill in the remaining month's expenditure estimates.

ssible budget extension requirements.

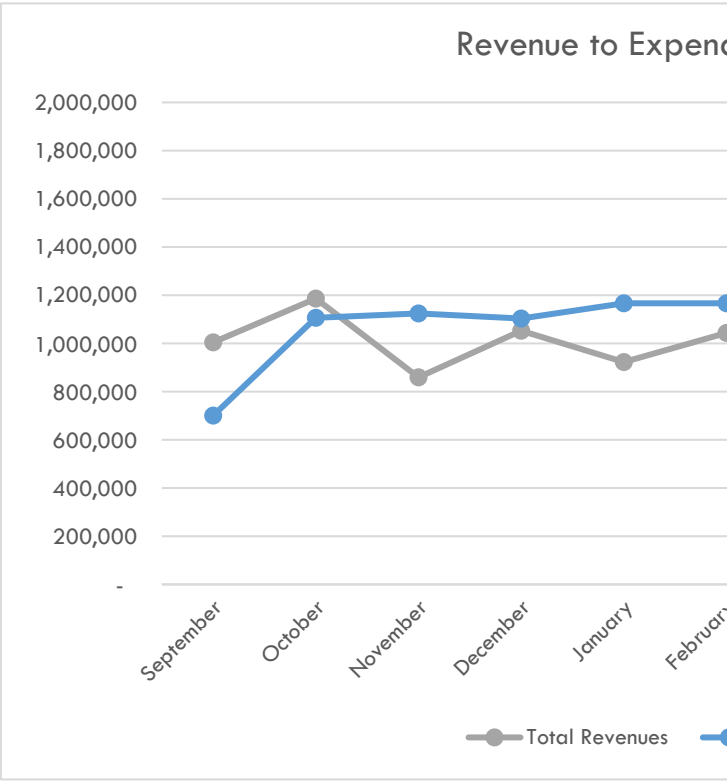
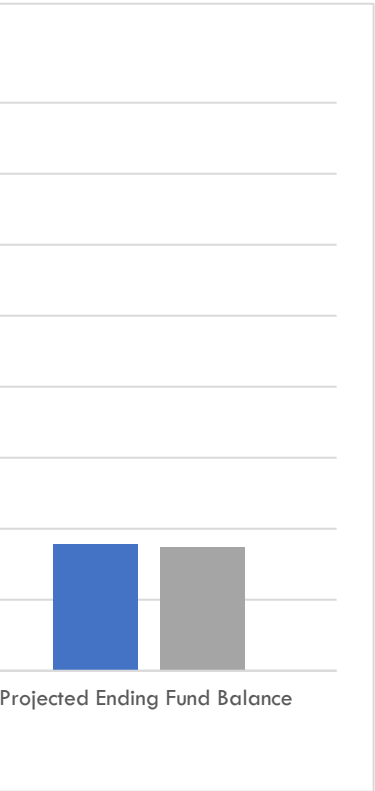
Mary M. Knight School District

SY 2025-2026

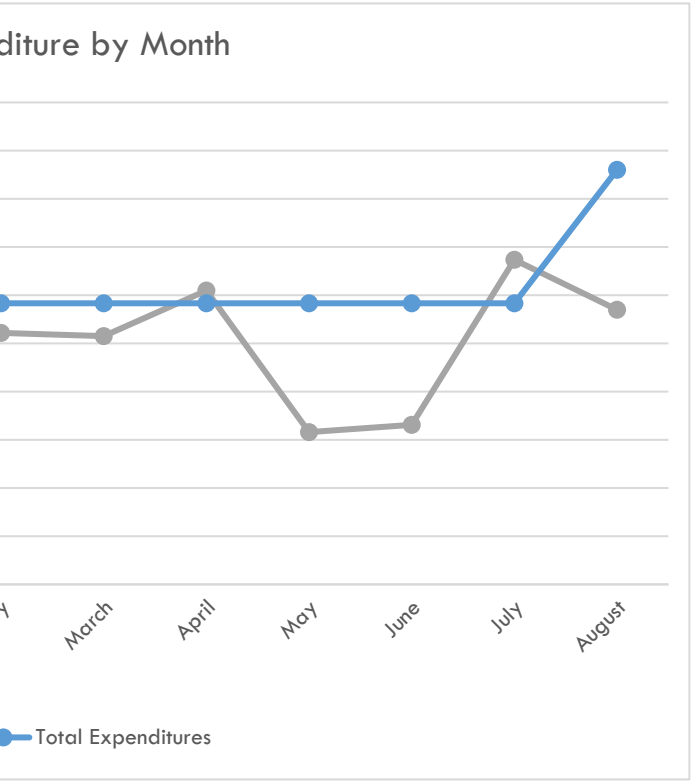
	Original Budget	Current	September
	Annual Amt.	Annual Projection	Actual
ENROLLMENT	530	599	560
Total Revenues	12,515,494	12,133,900	1,004,452
Total Expenditures	14,171,349	13,920,632	700,598
Beginning Fund Balance	7,209,004	7,253,547	
Projected Ending Fund Balance	3,553,149	3,466,814	7,557,401



October	November	December	January	February
Actual	Actual	Actual	Estimate	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	April	May	June
Estimate	Estimate	Estimate	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



July		August	Check Total
Estimate		Estimate	
-		-	
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

- * All formulas are based on the current column- Current revenues are taken from the annual a
- * 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 rel
This analysis does not include the transfers
- * Revenue 1100- taxes is calculated using the collection percentatges in row 61- these are av
- * Food Service Revenue in the current column is based on the monthly average revenue mult
- * 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 in

Other payment dates:

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

Payment Schedule – Local Effort Assistance – Revenue 33

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

September through December 2025 Allocation

Month	Payment Percentage
September	0%
October	32.14%

October	52.14%
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 monthly payments will be based on Form F-203 data. Exceptions: Revenues 4126, 4156, and 4157 are 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. The allocation will be adjusted during the year as the actual data become available.

025 calendar year
he 2026 calendar

Payments

lost programs,
59 will be based on

ion. The F-203 data

IPD	Certificated Salary Increases

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 % of Expenditures

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

These projections can be used as the starting point in determining estimated cut:
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 informa

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

n expenditures and revenues

ation from your current year fund balance projection tab

--

25-26 Projections	Notes
10,941,094.41	<i>added IPD for state allocations</i>
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