

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

		Original Budget	APPORTIONMENT	September	October	November	December	January	February	March	April	May	June	July	August
MMK Enrollment		171		172.8	172.11	170.34	168.74	172.74	170.25	173.25	172.25	170.87	169.89	0	0
WACA Enrollment		842		660	695	705	693	677	707	738	719	705	689	0	0
Total Enrollment		1,013		832.8	867.11	875.34	861.74	849.74	877.25	911.25	891.25	875.87	858.89	0	0
		Original Budget	APPORTIONMENT	September 9%	October 8%	November 5%	December 9%	January 8.5%	February 9%	March 9%	April 9%	May 5.0%	June 6%	July 12.5%	August 10%
REVENUE		Annual Amt.	Current	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	estimate	estimate	estimate
State Revenue															
3100	Regular Apportionment	10,536,801.88	9,277,887.23	948,272.51	842,908.90	526,818.06	948,272.51	333,485.57	836,209.67	859,136.83	872,247.65	466,337.67	556,673.23	1,159,735.90	927,788.72
3121	Apport Spec Ed	290,364.84	259,566.37	26,132.03	23,228.47	14,517.79	26,132.03	7,081.43	24,627.23	24,732.43	25,212.25	13,926.29	15,573.98	32,445.80	25,956.64
3300	LEA (Sept through Dec)	1,413,575.00	603,387.45	0.00	193,928.73	366,376.86	43,081.86	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3300	LEA (Jan through Aug)	-	1,058,903.78	0.00	0.00	0.00	0.00	0.00	0.00	0.00	441,245.21	338,213.86	29,437.53	125,003.59	125,003.59
410001	gt projects	-	4,040.00	0.00	4,040.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4121	Special Ed	1,539,915.90	1,346,601.87	138,549.79	123,155.37	76,972.10	138,681.88	39,614.60	122,575.00	125,895.01	125,766.81	71,609.78	80,796.11	168,325.23	134,660.18
4155	Learning Assist	236,669.14	235,422.43	0.00	31,120.23	20,672.70	21,188.02	20,010.91	21,188.02	21,188.02	21,188.02	11,771.12	14,125.35	29,427.80	23,542.24
4158-04	RPT 1191 FG	-	25,085.00	-	-	-	-	1,200.00	3,142.83	1,225.44	1,151.31	1,199.50	-	-	-
4165	Trans Bilingual	-	22,966.93	-	-	-	-	-	-	-	-	16,421.35	-	-	-
4174	Highly Capable	30,440.77	26,285.03	2,739.67	2,435.26	1,522.04	2,739.67	0.00	0.00	0.00	0.00	0.00	1,577.10	3,285.63	11,985.66
4198	Food Serv	12,960.00	-	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	-	692.95	0.00	105.70	107.05	78.05	61.60	87.50	88.20	82.80	82.85	0.00	0.00	0.00
4198-06	Secluded Lunch	-	4,346.71	0.00	0.00	0.00	396.36	603.95	860.10	867.45	813.10	806.05	0.00	0.00	0.00
4198-07	State CEP Lunch	-	7,126.35	-	-	-	-	1,120.35	1,601.60	1,439.90	1,613.15	1,351.35	-	-	-
4199	Transportation	281,997.43	290,009.30	26,100.84	23,200.74	14,500.47	26,100.83	24,650.79	41,883.26	29,029.54	29,029.53	16,127.52	17,400.56	36,251.16	5,734.06
Federal Revenue															
6113	ESSER III	270,723.00	270,723.00	0.00	105,680.23	3,425.37	0.00	0.00	0.00	0.00	0.00	0.00	53,872.47	53,872.47	53,872.47
6114	ESSER III- Learning Loss	74,000.00	74,000.00	0.00	872.23	0.00	3,172.48	2,001.99	1,063.68	779.47	1,138.77	3,007.17	1,000.00	5,000.00	0.00
6123	ARP Fed Special ED-23	-	23,558.08	23,558.08	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6124	Fed Special ED-24	216,723.00	161,222.00	27,132.78	0.00	23,650.93	12,587.44	11,825.46	0.00	11,825.46	23,602.24	11,420.13	13,059.19	13,059.19	13,059.19
6138	Fed Vocational-38	2,735.00	2,728.00	1,557.27	5,456.25	0.00	0.00	0.00	0.00	2,533.25	0.00	0.00	0.00	0.00	0.00
6151	Fed Title I-51	126,345.00	132,950.00	24,310.67	10,977.41	16,063.19	8,408.41	7,240.26	7,565.28	7,551.29	7,241.69	7,776.68	11,938.37	11,938.37	11,938.37
6152-01	Fed Title II -52	14,738.00	38,758.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6189	Other Community Services	-	-	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	School Food- Federal	78,000.00	66,638.50	0.00	9,835.30	9,879.80	7,461.25	6,209.40	8,864.50	7,969.15	8,922.55	7,496.55	0.00	0.00	0.00
6198-01	Fruit & Veg	-	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6198-02	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
6198-04	SBP	-	38,935.55	0.00	5,939.18	6,014.79	4,385.41	3,461.02	4,916.58	4,955.94	4,652.36	4,610.27	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
6198-11	Supply Chain Asst	-	14,850.83	6,200.95	0.00	0.00	0.00	8,649.88	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6198-15	CEP Supp	-	7,363.79	7,363.79	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Apportionment Balance to Apportionment report															
Totals-		15,125,988.96	13,994,049.15	1,231,918.38	1,382,884.00	1,080,521.15	1,242,686.20	467,217.21	1,074,585.25	1,099,217.08	1,563,907.44	972,157.34	795,453.89	1,638,345.15	1,333,541.13
Other Revenues				Tax collection %	2.96%	26.03%	7.57%	0.71%	0.42%	1.26%	8.77%	37.62%	12.57%	1.03%	0.46%
1100	Taxes collected	519,656	519,656	5,357.88	124,982.66	46,473.42	7,891.87	3,547.99	43,182.75	33,243.07	171,537.08	62,824.40	5,352.46	3,117.94	2,390.42
1500	Timber Excise	93,444	15,874	15,874.16	0.00	0.00	0.00	0.00	72,655.50	16,364.76	0.00	0.00	0.00	0.00	0.00
2300	Interest	30,000	438,599	34,660.12	35,403.60	37,024.15	37,216.54	38,445.26	38,777.23	32,789.70	35,364.98	34,880.05	38,012.51	38,012.51	38,012.51
Money	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	-	56,813	738.90	1,187.06	4,486.51	10,625.44	6,634.46	12,164.61	816.00	8,959.71	7,764.35	1,145.32	1,145.32	1,145.32
	Adjustments	-	-	-	0.00	0.00	0.00	0.00	0.00	0.00	3,335.03	0.00	0.00	0.00	0.00
Cancelled warrants	Adjustments	-	-	-314.90	-	-	-	-	-649.99	-	-	-	-	-	-
6998	Commodities	-	-	-	-	-	-	-	-	-	-	-	-	-	0.00
Prior Year	Late Grant Claim Adj. from Apportionment	-	-	-197,537.21	-	-3,000.00	-200.00	-	-	-	-	-2,017.46	-	-	-
Balance to Budget Status Report															
Total Revenues		15,769,089	15,024,991	1,090,697.33	1,544,457.32	1,165,505.23	1,298,220.05	515,844.92	1,240,715.35	1,182,430.61	1,783,104.24	1,075,608.68	839,964.17	1,680,620.91	1,375,089.37
Expenditures		Annual Amt.	Current Estimate	September Actual	October Actual	November Actual	December Actual	January Actual	February Actual	March Actual	April Actual	May Actual	June estimate	July estimate	August estimate
Payroll - Certificated	Object 2	2,456,295	2,146,899	178,908.24	182,192.68	186,578.47	180,597.56	184,062.19	180,887.64	180,340.73	210,377.66	181,822.58	160,377.04	160,377.04	160,377.04
Payroll - Classified	Object 3	880,011	1,050,986	87,582.18	87,328.95	97,923.67	91,343.39	97,064.62	81,882.84	83,586.60	87,982.68	87,875.39	87,805.28	87,805.28	87,805.28
Benefits	Object 4	1,398,412	1,210,395	100,866.26	98,234.62	99,607.89	97,480.67	99,594.03	97,270.04	98,393.72	98,755.47	99,430.06	106,920.79	106,920.79	106,920.79
Accounts Payable	Objects 5 - 9	3,884,555	1,861,885	200,198.75	81,295.87	133,682.45	117,667.54	242,941.12	102,127.88	123,409.66	79,814.54	167,456.96	204,430.08	204,430.08	204,430.08
WACA	WACA	8,797,326	8,797,326	727,234.69	729,429.17	730,149.17	729,429.17	597,942.77	608,793.60	615,127.35	618,760.40	733,110.54	733,110.54	733,110.54	1,466,221.07
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
Balance to Budget Status Report															
Total Expenditures		17,416,599	15,067,492	567,555.43	1,176,286.81	1,247,221.65	1,217,238.33	1,343,091.13	1,060,111.17	1,094,524.31	1,087,057.70	1,155,345.39	1,292,643.72	1,292,643.72	2,025,754.26
Beginning Fund Balance		5,856,296	7,917,390	7,917,390.05	8,088,524.24	8,456,694.75	8,374,978.33	8,455,960.05	7,628,713.84	7,809,318.02	7,897,224.32	8,593,270.86	8,513,534.15	7,060,854.60	7,448,832
Plus Revenue		15,769,089	15,024,991	1,090,697	1,544,457	1,165,505	1,298,220	515,845	1,240,715	1,182,431	1,783,104	1,075,609	839,964	1,680,621	1,375,089
Minus Expenditures		(17,416,599)	(15,067,492)	(567,555)	(1,176,287)	(1,247,222)	(1,217,238)	(1,343,091)	(1,060,111)	(1,094,524)	(1,087,058)	(1,155,345)	(1,292,644)	(1,292,644)	(2,025,754)
Transfers or Plus or Minus	Redirection of Apportionment Adjustments	-	0.00	-350,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-1,000,000.00	0.00	0.00
Balance to Budget Status Report															
Projected Ending Fund Balance		4,208,786	7,874,890	8,088,524	8,456,695	8,374,978	8,455,960	7,628,714	7,809,318	7,897,224	8,593,271	8,513,534	7,060,855	7,448,832	6,798,167

Minimum Fund Balance

\$1,239,495.34

(MMK Expenditures for 2022-23 7,436,971.01/12 = 619,747.67 x 2 months)