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**									

698769.48

622,202.67

76,566.81

* Before you begin entering your monthly data, zero out the column to remove the fo

* 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 allo

* 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 appropria

ormulas. Leaving a formula in a cell will recalculate the numbers each time the Curr

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 pos

ate formulas for projecting future amounts.

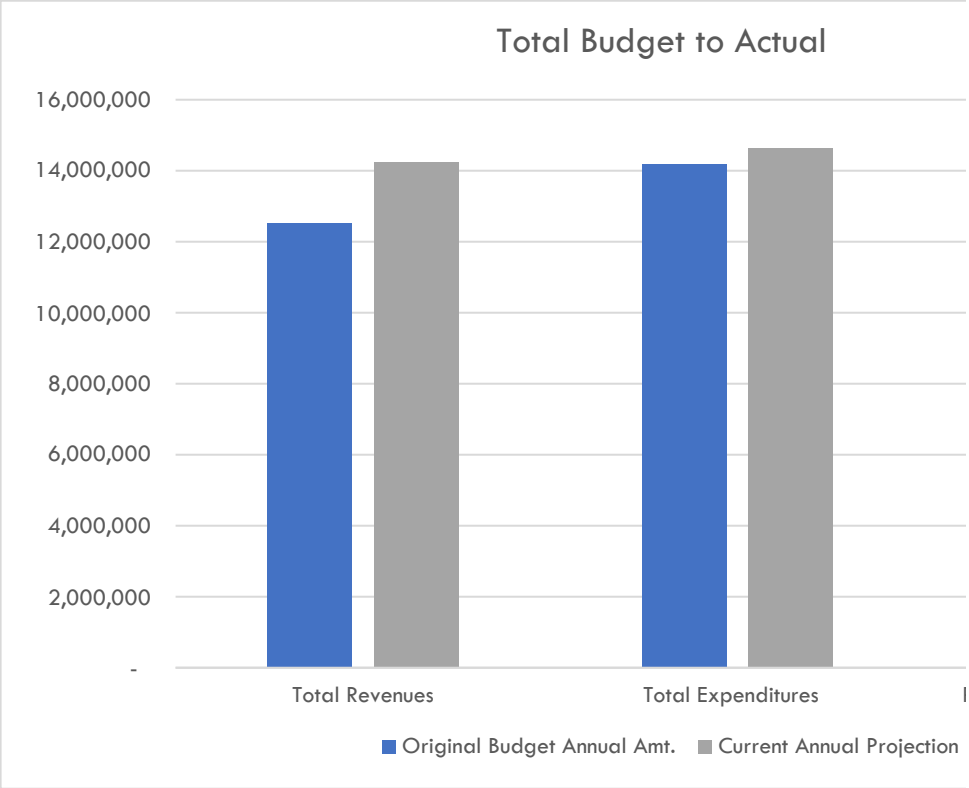
ent column number changes.

automatically fill in the remaining month's expenditure estimates.

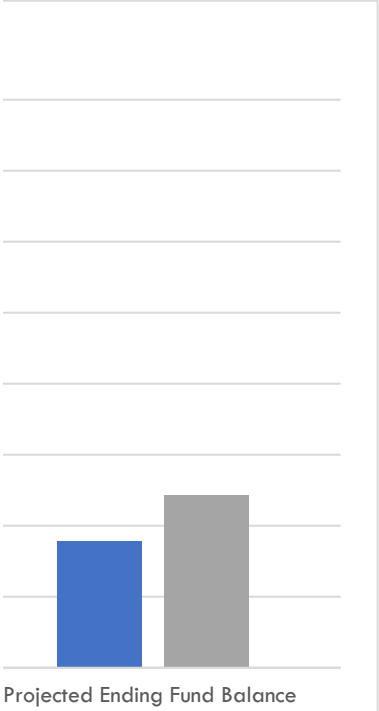
ssible budget extension requirements.

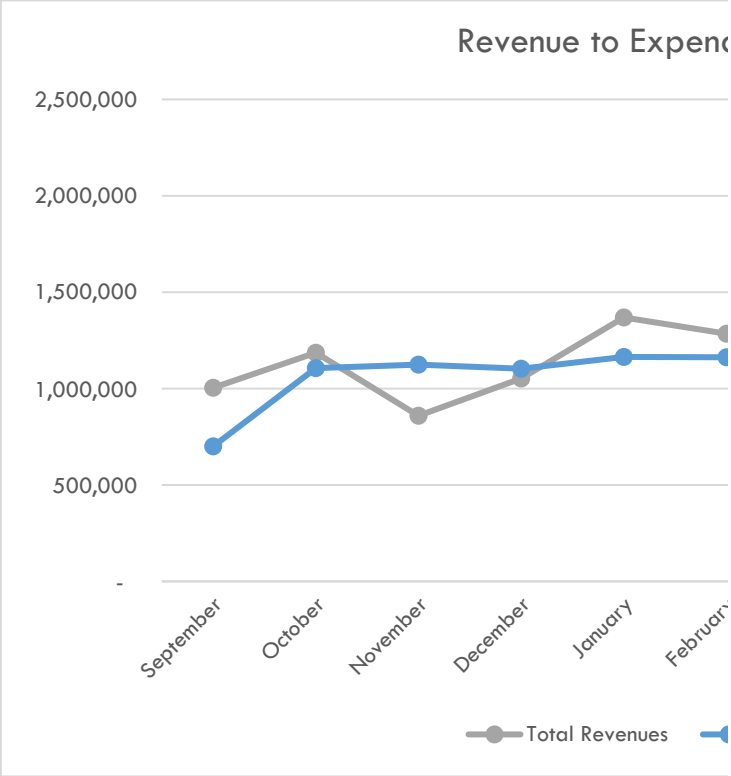
Mary M. Knight School District

SY 2025-2026	Original Budget Annual Amt.	Current Annual Projection	September Actual
ENROLLMENT	530	599	560
Total Revenues	**12,515,494**	**14,237,052**	1,004,452
Total Expenditures	**14,171,349**	**14,627,270**	700,598
Beginning Fund Balance	**7,209,004**	**7,253,547**	
Projected Ending Fund Balance	**3,553,149**	**4,863,328**	7,557,401

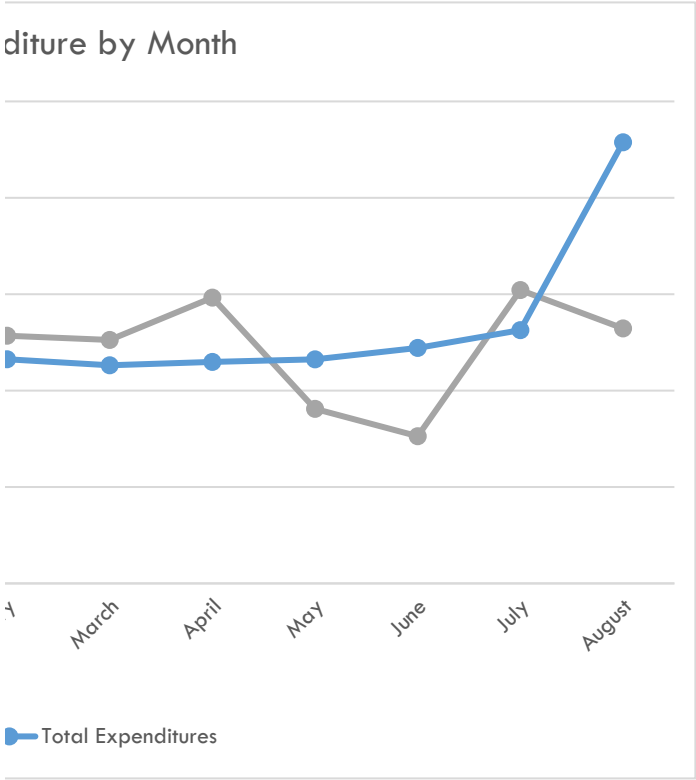


October Actual	November Actual	December Actual	January Actual	February Actual
619	621	598	586	612
1,186,131	859,351	1,052,632	1,369,080	1,284,751
1,106,333	1,124,405	1,103,313	1,164,342	1,162,639
7,637,198	7,372,145	7,321,464	7,526,202	7,648,313





March	April	May	June
Actual	Actual	Actual	Estimate
628	616	625	619
1,262,821	1,482,323	905,422	763,468
1,131,408	1,148,860	1,162,217	1,221,456
7,779,727	6,113,189	5,856,395	5,398,407



July	August	Check Total
Estimate	Estimate	
-	-	
1,521,632	1,322,632	
1,313,651	2,288,049	
5,606,388	4,640,972	

Sample Assumptions- Districts should update/add/delete ass

* 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 accuratly
* 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 i

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
4499	Transportation Depreciation	Au

Payment Schedule – Local Effort Assistance – Revenue 3

The 2025 LEA allocation paid September through December equals 28 percent of the 2 allocation. The 2026 LEA allocation paid January through August equals 72 percent of t year allocation.

September through December 2025 Allocation

Month	Payment Percentage
September	0%
October	32.14%

October	32.14%
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 I

The school year begins in September 2025. From September through December for m
payments will be based on Form F-203 data. Exceptions: Revenues 4126, 4156, and 41
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 appropriati
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

tiplied by 10 months

included on apportionment

onth
/August
/August
pril
luly
ugust
ugust
& 50% Aug
luly
on claims
ugust

300

025 calendar year

he 2026 calendar

Payments

ıost programs,
59 will be based on

ion. The F-203 data

IPD	Certificated Salary Increases
2.40%	5.00%

Expenditures	Current year Expenditures	With IPD Increase
Certificated	2,616,027.96	2,746,829.36
Classified	1,269,013.05	1,332,463.70
Benefits	1,410,282.44	1,480,796.56
MSOC	1,636,538.17	1,718,365.08
Additional Expenditures		
Total Expenditures	**6,931,861.62**	**7,278,454.70**

2025-26

Projected Begining Fund Balance	$	4,863,328.02	
Projected Revenues	$	14,275,625.07	
Projected Expenditures	$	(7,278,454.70)	
Other Obligations			
Projected Ending Fund Balance	**$**	**11,860,498.39**	
Ending Fund balance Policy		582,276.38	*% of Expenditures*

Cuts Needed	**(11,278,222.01)**

These projections can be used as the starting point in determing estimated cut
Assumptions are based on the yellow highlighted cells for projected changes ir
You will need to update the formulas in each cell to represent accurate informa

2026-2027 Budget Projections

Classified Salary Increases	Inflation
5.00%	5.00%

Salary Increases are directly related to your CBA

Revenues	Current Year
State	12,685,852.10
Federal	409,560.79
Other	1,141,638.73
Total	**14,237,051.62**

make sure to add all expenditures
if you have large expenditures broken out, they are not included in the formula

8%

s needed for next year's budget

n expenditures and revenues

ation from your current year fund balance projection tab

26-27 Projections	Notes
12,990,312.55	*added IPD for state allocations*
143,673.79	
1,141,638.73	Update if your Levy amount will increase
14,275,625.07	

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