

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

ENROLLMENT		Original Budget		APPORTIONMENT		September	October	November	December	January	February	March	April	May	June	July	August
		175,530	175,530	183,166,560.00	183,166,619.00	189,166,621.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
REVENUE		SY 2025-26	Original Budget Annual Amt.	APPORTIONMENT Current	September 9% Actual	October 8% Actual	November 8% Estimate	December 9% Estimate	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	
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	28,646.20	
3300	LEA (Sept through Dec)		750,671.00	353,188.93	0.00	0.00	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	
4100	Special Purpose			39,949.72	0.00	0.00	1,997.49	3,595.47	3,395.73	3,595.47	3,595.47	3,595.47	1,997.49	2,396.98	4,993.72	10,786.42	
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		
4158-04	1191 FG		5,000.00	-											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	-	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	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			802.90	0.00	802.90	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
4198-06	CEP Breakfast			571.50	0.00	571.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
4198-07	CEP Lunch			1,160.64	0.00	1,160.64	0.00	0.00	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	42,470.37	
			-	-	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	-	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
6138	Fed Vocational-38		2,735.00	-	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
6151	Fed Title I-51		104,550.00	87,792.00	0.00	0.00	8,779.20	8,779.20	8,779.20	8,779.20	8,779.20	8,779.20	8,779.20	8,779.20	8,779.20	8,779.20	8,779.20
6198	School Food-Federal		78,000.00	13,515.72	0.00	13,515.72	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	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	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	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	0.00
6198-04	Breakfast		-	6,834.36	0.00	6,834.36	0.00	0.00	0.00	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	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	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	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
						2,113.05											
Apportionment Totals	Balance to Apportionment report		11,635,221.00	11,022,663.25	947,502.05	979,215.10	751,175.38	984,288.64	906,276.96	959,070.95	958,070.95	959,070.95	536,719.06	642,307.03	1,328,628.85	1,071,450.38	
					Tax collection %												
Other Revenues					2.96%	26.03%	7.57%	0.71%	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	4,593.55	171,849.25	49,602.80	4,652.31	2,752.07	8,256.21	57,465.86	246,506.93	82,365.55	6,749.13	3,931.53	3,014.17	
1500 Timber Excise	Line 035 F-197		125,018	125,018	16,785.62	0.00	10,823.24	0.00	0.00	62,509.00	0.00	0.00	0.00	0.00	0.00	34,900.14	
2300 Interest	Line 002 F-197		100,000	100,000	28,510.83	28,157.89	4,333.13	4,333.13	4,333.13	4,333.13	4,333.13	4,333.13	4,333.13	4,333.13	4,333.13	4,333.13	
	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			21,544	10,466.00	11,077.95	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	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	
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	
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											
6998 Commodities	year end journal entry															0.00	
Total Revenues	Balance to Budget Status Report		12,515,494	11,924,480	1,004,451.55	1,186,130.60	815,934.55	993,274.08	913,362.16	1,034,169.29	1,020,869.94	1,209,911.01	623,417.74	653,389.29	1,336,893.51	1,113,697.83	
Budget Status Report Difference					\$ 1,004,451.55	\$ 1,186,130.60											
					-	-	(815,935)	(993,274)	(913,362)	(1,034,169)	(1,020,870)	(1,209,911)	(623,418)	(653,389)	(1,336,894)	(1,113,698)	
Expenditures																	
		Annual Amt.	Current Estimate	September Actual	October Actual	November Estimate	December Estimate	January Estimate	February Estimate	March Estimate	April Estimate	May Estimate	June Estimate	July Estimate	August Estimate		
Payroll - Certificated	Object 2	2,576,153	2,414,642	201,220.18	211,020.61	201,220.18	200,131.24	200,131.24	200,131.24	200,131.24	200,131.24	200,131.24	200,131.24	200,131.24	200,131.24	200,131.24	
Payroll - Classified	Object 3	1,169,870	1,145,310	95,442.52	102,972.21	95,442.52	94,605.89	94,605.89	94,605.89	94,605.89	94,605.89	94,605.89	94,605.89	94,605.89	94,605.89	94,605.89	
Benefits	Object 4	1,396,173	1,357,766	113,147.15	116,044.39	113,147.15	112,825.23	112,825.23	112,825.23	112,825.23	112,825.23	112,825.23	112,825.23	112,825.23	112,825.23	112,825.23	
Accounts Payable	Objects 5 through 9	3,729,471	3,489,454	290,787.81	157,289.77	290,787.81	305,620.93	305,620.93	305,620.93	305,620.93	305,620.93	305,620.93	305,620.93	305,620.93	305,620.93	305,620.93	
	WACA Expense	5,269,682	6,228,072		519,005.97	519,005.97	519,005.97	519,005.97	519,005.97	519,005.97	519,005.97	519,005.97	519,005.97	519,005.97	519,005.97	1,038,011.94	
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	14,635,244	700,597.66	1,106,332.95	1,219,603.63	1,232,189.26	1,232,189.26	1,232,189.26	1,232,189.26	1,232,189.26	1,232,189.26	1,232,189.26	1,232,189.26	1,751,195.23	
Budget Status Report Difference					\$ 700,597.66	\$ 1,106,332.95											
					-	-	(1,219,604)	(1,232,189)	(1,232,189)	(1,232,189)	(1,232,189)	(1,232,189)	(1,232,189)	(1,232,189)	(1,232,189)	(1,751,195)	
Remaining Balance of Expenditures				YTD exptitures	700,598	1,806,931	3,026,534	4,258,724	4,790,315	4,916,171	4,928,757	4,928,757	4,928,757	4,928,757	4,928,757	5,447,763	
Beginning Fund Balance																	
		7,209,004	7,253,547	7,253,546.88	7,557,400.77	7,637,198.42	7,233,529.34	6,994,614.15	6,675,787.05	6,477,767.08	6,266,447.76	6,244,169.50	5,635,397.99	3,056,598.01	3,161,302	3,161,302	
Plus Revenue		12,515,494	11,924,480	1,004,452	1,186,131	1,215,935	993,274	1,034,169	1,020,870	1,209,911	1,209,911	623,418	653,389	1,336,894	1,113,698		
Minus Expenditures		(14,171,349)	(14,635,244)	(700,598)	(1,106,333)	(1,219,604)	(1,232,189)	(1,232,189)	(1,232,189)	(1,232,189)	(1,232,189)	(1,232,189)	(1,232,189)	(1,232,189)	(1,232,189)	(1,751,195)	
Transfers or Adjustments	Redirection of Apportionment	(2,000,000)	-2,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-2,000,000.00	0.00	0.00	
Plus or Minus																	
Projected Ending Fund Balance	Balance to Budget Status Report		3,553,149	2,542,784	7,557,401	7,637,198	7,233,529	6,994,614	6,675,787	6,477,767	6,266,448	6,244,170	5,635,398	3,056,598	3,161,302	2,523,805	
Budget Status Report Difference					\$ 7,557,400.77	\$ 7,637,198.42											
					-	-	(7,233,529)	(6,994,614)	(6,675,787)	(6,477,767)	(6,266,448)	(6,244,170)	(5,635,398)	(3,056,598)	(3,161,302)	(2,523,805)	
Minimum Fund balance Policy		1,155,867.61															