

Manson School District Cash Flow Analysis 2023 - 2024

Last Updated 11.27.2023

actual amounts  
Very close estimate

Local Tax Collection Percentage - Projected based upon last year's actual	2.10%	21.64%	14.09%	1.71%	1.03%	1.80%	10.01%	24.26%	22.00%	0.55%	0.64%	0.66%	100.49%
Local Tax Collection Percentage - Actual	1.53%	33.18%	3.98%	1.71%	1.03%	1.80%	10.01%	21.58%	22.00%	0.55%	0.64%	1.99%	100.00%
Monthly Revenue per Total	6.93%	10.37%	7.55%	7.53%	8.31%	7.55%	8.52%	12.37%	8.31%	5.56%	8.26%	8.73%	100.00%
State Apportionment Percentage	9.00%	8.00%	5.00%	9.00%	8.50%	9.00%	9.00%	9.00%	5.00%	6.00%	12.50%	10.00%	100.00%

Account #	Description	Budgeted	Projected Actuals	Actual Sep-23	Actual Oct-23	Projected Nov-23	Projected Dec-23	Projected Jan-24	Projected Feb-24	Projected Mar-24	Projected Apr-24	Projected May-24	Projected Jun-24	Projected Jul-24	Projected Aug-24	Projected TO DATE
0000-11	Local Property Taxes	1,802,863	1,802,863	27,537	598,245	71,694	30,829	18,569	32,452	180,467	389,130	396,630	9,916	11,538	35,857	1,802,863
0000-15	Timber Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
0000-19	Other Local Taxes	82,350	81,000	-	-	70,934	-	-	-	-	-	-	-	-	-	70,934
0000-21	Tuitions and Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
0000-22	Sale of Goods, Supplies, and Services	18,333	18,333	-	-	4,033	1,650	1,558	1,650	1,650	1,650	917	1,100	2,292	1,833	18,333
0000-23	Investment Earnings	8,000	8,000	-	21	1,739	720	680	720	720	720	400	480	1,000	800	8,000
0000-25	Gifts and Donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
0000-26	Fines and Damages	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
0000-29	Summary of All Misc Local Receipts & E-Rate	100,000	100,000	20,465	13,452	7,101	(10,018)	8,500	9,000	9,000	9,000	5,000	6,000	12,500	10,000	100,000
0000-31	Basic Ed Apportionment (+K4)	5,792,482	6,282,129	521,188	546,774	314,106	565,391	533,981	565,392	565,392	565,392	314,106	376,928	785,266	628,213	6,282,129
0000-41	State General Purpose	269,500	269,500	-	7,575	24,255	-	22,908	24,255	24,255	24,255	13,475	16,170	33,688	26,950	269,500
2100-31	State Special Ed	104,593	103,000	9,413	8,170	5,172	9,175	8,755	9,270	9,270	9,270	5,150	6,180	12,875	10,300	103,000
2100-41	State Special Ed	873,674	820,000	78,631	60,870	41,030	73,670	69,700	73,800	73,800	73,800	41,000	49,200	102,500	82,000	820,000
5500-41	Learning Assistance	456,363	457,235	-	45,815	54,777	41,151	38,865	41,151	41,151	41,151	22,862	27,434	57,154	45,723	457,235
5800-41	Special & Pilot Programs	267,994	222,994	-	1,100	5,203	62,825	18,954	20,069	20,069	20,069	11,150	13,380	27,874	22,299	222,994
6500-41	State Bilingual	359,731	359,500	32,356	28,761	17,975	32,353	30,558	32,355	32,355	32,355	17,975	21,570	44,938	35,950	359,500
7400-41	Highly Capable	17,869	19,500	1,608	1,712	977	1,748	1,658	1,755	1,755	1,755	975	1,170	2,438	1,950	19,500
9800-41	Food Services - State Combined	45,900	45,900	-	147	163	13,919	3,902	4,131	4,131	4,131	2,295	2,754	5,738	4,590	45,900
9900-41	Transportation	386,000	339,000	30,539	27,146	16,966	30,439	28,815	30,510	30,510	30,510	16,950	20,340	42,375	33,900	339,000
8800-43	Childcare	502,600	534,750	28,318	-	49,955	49,955	49,955	49,955	49,955	49,955	49,955	49,955	49,955	28,417	506,330
0000-55	Federal Foest	26,000	26,000	-	-	-	8,060	2,210	2,340	2,340	2,340	1,300	1,560	3,250	2,600	26,000
1300-61	ESSER III	212,100	212,100	112,052	119,804	-	-	-	-	-	-	-	-	-	-	231,856
2400-61	IDEA 619	146,107	146,107	-	11,569	10,554	23,170	12,419	13,150	13,150	13,150	7,305	8,766	18,263	14,611	146,107
3800-61	Carl Perkins	6,310	8,850	-	-	-	2,744	752	797	797	796	443	531	1,106	-	7,965
5100-61	Title One	190,175	190,175	-	-	37,181	21,774	16,165	17,116	17,116	17,116	9,509	11,411	23,772	19,018	190,175
5200-61	Other Federal Competitive	35,476	35,476	8,781	-	26,041	(23,824)	3,015	3,193	3,193	3,193	1,774	2,129	4,435	3,548	35,476
5300-61	Migrant ESEA Migrant, Federal	64,366	64,366	2,642	80,986	11,773	(75,448)	5,793	5,793	5,793	5,793	3,218	3,862	8,046	6,437	64,366
6400-61	Title III	31,710	31,710	-	-	7,216	2,614	2,695	2,854	2,854	2,854	1,586	1,903	3,964	3,171	31,710
9800-61	School Food Services	599,000	599,000	45,137	40,552	44,531	55,470	50,915	53,910	53,910	53,910	29,950	35,940	74,875	59,900	599,000
9800-69	USDA Commodities	-	26,000	-	-	-	8,060	2,210	2,340	2,340	2,340	1,300	1,560	3,250	2,600	26,000
0000-63	Other Fed Grants	23,500	23,500	-	-	-	7,285	1,998	2,115	2,115	2,115	1,175	1,410	2,938	2,350	23,500
	Back out negative revenue formula issue			-	-	-	109,290	-	-	-	-	-	-	-	-	109,290

<b>TOTAL RESOURCES</b>	<b>12,422,996</b>	<b>12,826,988</b>	<b>918,668</b>	<b>1,592,700</b>	<b>799,120</b>	<b>1,118,972</b>	<b>935,208</b>	<b>1,000,071</b>	<b>1,148,086</b>	<b>1,356,749</b>	<b>956,399</b>	<b>671,647</b>	<b>1,336,028</b>	<b>1,083,016</b>	<b>12,916,664</b>
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Beginning Cash	667,180		667,180	405,962	947,596	690,720	609,211	356,889	237,397	206,296	360,177	153,986	(378,355)	(221,766)	667,180	
Current Revenues / Receipts	12,422,996		918,668	1,592,700	799,120	1,118,971	935,208	1,000,071	1,148,086	1,356,749	956,399	671,647	1,336,028	1,083,016	12,916,663	
Accounts Payable - 3 year average			290,276	200,793	233,432	340,481	367,530	299,563	359,187	347,674	342,590	346,987	359,439	474,300	3,962,252	
Payroll			948,010	850,273	822,563	820,000	820,000	820,000	820,000	820,000	820,000	820,000	820,000	820,000	10,000,846	
Combined Expenditures	13,800,000	106.2%	1,238,287	1,051,066	1,055,996	1,160,481	1,187,530	1,119,563	1,179,187	1,167,674	1,162,590	1,166,987	1,179,439	1,294,300	13,963,099	
Adjustments - Warrants Cancelled	-	% of Prior Year	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfers to (from) Other Funds - See Comments	75,000		(58,400)	-	-	40,000	-	-	-	35,194	-	37,000	-	-	53,794	
Capacity			-	-	-	-	-	-	-	-	-	-	-	-	-	
			TVF Loan & DSF transfer			Bond payment			Pay back TVF			Bond Payment				
Projected Ending Cash	(784,824)		405,962	947,596	690,720	609,211	356,889	237,397	206,296	360,177	153,986	(378,355)	(221,766)	(433,050)	(433,050)	
Balance Per County Treasurer	(Monthly enter amts from County Treas.)		405,962	904,337	690,720	609,211	356,889	237,397	206,296	360,177	153,986	(378,355)	(221,766)	(433,050)	(433,050)	
Warrants Outstanding			405,962	362,043	283,432	390,481	417,530	349,563	409,187	397,674	392,590	396,987	409,439	524,300	524,300	
Ending Net Cash & Investments			-	542,295	407,288	218,730	(60,641)	(112,167)	(202,890)	(37,497)	(238,604)	(775,342)	(631,204)	(957,350)	(957,350.32)	
			Diff	-	43,259	-	-	-	-	-	-	-	-	-	-	
			2022-23 Ending Cash Position	550,854	779,170	358,263	197,425	247,447	189,298	192,603	864,260	575,632	244,789	600,096	184,016	4,983,853
			Change in Cash Position	(144,892)	168,426	332,458	411,786	109,442	48,099	13,694	(504,083)	(421,647)	(623,144)	(821,861)	(617,066)	(2,048,789)

1,655,505.26  
This is the cash less the assumed warrants outstanding + the board goal of 5% ending fund balance