

Manson School District Cash Flow Analysis 2023 - 2024

Last Updated 12.12.23

actual amounts
Very close estimate

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	Actual 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	82,385	30,829	18,569	32,452	180,467	389,130	396,630	9,916	11,538	25,166	1,802,863
0000-15	Timber Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
0000-19	Other Local Taxes	82,350	81,000	-	-	70,934	-	-	-	-	-	-	-	-	-	70,934
0000-22	Sale of Goods, Supplies, and Services	18,333	18,333	-	-	-	5,683	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	538	1,921	680	720	720	720	400	480	1,000	800	8,000
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	7,575	-	7,575	-	-	-	-	-	-	-	-	-	-	7,575
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	456,363	-	45,815	54,777	40,881	38,791	41,073	41,073	41,073	22,818	27,382	57,045	45,636	456,363
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 Competative	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	5,471	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

TOTAL RESOURCES 12,422,996 12,564,191 918,668 1,592,700 804,575 1,047,966 912,226 975,738 1,123,753 1,332,416 942,880 655,425 1,302,231 1,045,288 12,653,866

Beginning Cash	667,180		667,180	405,962	947,596	657,585	715,348	480,074	436,812	516,565	829,981	717,213	403,638	636,869	667,180
Current Revenues / Receipts	12,422,996		918,668	1,592,700	804,575	1,047,966	912,226	975,738	1,123,753	1,332,416	942,880	655,425	1,302,231	1,045,288	12,653,866
Accounts Payable			290,276	200,793	233,432	169,602	375,000	296,500	296,500	296,500	296,500	246,500	346,500	296,500	3,344,603
Payroll			948,010	850,273	822,563	820,600	772,500	722,500	747,500	722,500	722,500	722,500	722,500	768,500	9,342,447
Combined Expenditures	13,800,000		1,238,287	1,051,066	1,055,996	990,202	1,147,500	1,019,000	1,044,000	1,019,000	1,019,000	969,000	1,069,000	1,065,000	12,687,050
Adjustments - Warrants Cancelled	-		-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers to (from) Other Funds - See Comments	75,000		(58,400)	-	38,591	-	-	-	-	-	36,648	-	-	35,194	52,033
Capacity	-		-	-	-	-	-	-	-	-	-	-	-	-	-
Projected Ending Cash	(784,824)		405,962	947,596	657,585	715,348	480,074	436,812	516,565	829,981	717,213	403,638	636,869	581,963	581,963
Balance Per County Treasurer	(Monthly enter amts from County Treas.)		405,962	904,337	657,585	715,348	480,074	436,812	516,565	829,981	717,213	403,638	636,869	581,963	581,963
Warrants Outstanding			405,962	362,043	283,432	219,602	425,000	346,500	346,500	346,500	346,500	296,500	396,500	346,500	346,500
Ending Net Cash & Investments			-	542,295	374,153	495,746	55,074	90,312	170,065	483,481	370,713	107,138	240,369	235,463	235,463.34
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	299,322	517,923	232,628	247,514	323,963	(34,279)	141,581	158,849	36,773	397,947	2,345,755
Variance from Target															
Accounts Payable Variance from Target							(126,898)	-	-	-	-	-	-	-	-
Payroll Variance from Target							600	-	-	-	-	-	-	-	-

AP as of 12/11 - \$139,602. Estimate is \$30K higher to account for US Foods and other payments not yet in estimate.