

Manson School District Cash Flow Analysis 2023 - 2024
Last Updated 10.30.2023

Account #	Description	Budgeted	Projected Actuals	SPI Adjustments	Actual Sep-23	Actual Oct-22	Projected Nov-22	Projected Dec-22	Projected Jan-23	Projected Feb-23	Projected Mar-23	Projected Apr-23	Projected May-23	Projected Jun-23	Projected Jul-23
0000-11	Local Property Taxes	1,802,863	1,802,863		27,537	390,140	254,023	30,829	18,569	32,452	180,467	437,375	396,630	9,916	11,538
0000-15	Timber Tax	-	-		-	-	-	-	-	-	-	-	-	-	-
0000-19	Other Local Taxes	82,350	81,000		-	8,400	9,420	7,290	6,885	7,290	7,290	7,290	4,050	4,860	10,125
0000-21	Tuitions and Fees	-	-		-	-	-	-	-	-	-	-	-	-	-
0000-22	Sale of Goods, Supplies, and Services	18,333	18,333		-	1,901	2,132	1,650	1,558	1,650	1,650	1,650	917	1,100	2,292
0000-23	Investment Earnings	8,000	8,000		-	830	930	720	680	720	720	720	400	480	1,000
0000-25	Gifts and Donations	-	-		-	-	-	-	-	-	-	-	-	-	-
0000-26	Fines and Damages	-	-		-	-	-	-	-	-	-	-	-	-	-
0000-29	Summary of All Misc Local Receipts & E-Rate	100,000	100,000		22,147	10,371	(10,518)	9,000	8,500	9,000	9,000	9,000	5,000	6,000	12,500
0000-31	Basic Ed Apportionment (+K4)	5,792,482	6,282,129		521,188	546,774	314,106	565,392	533,981	565,392	565,392	565,392	314,106	376,928	785,266
0000-41	State General Purpose	269,500	269,500		-	7,575	51,715	24,255	22,908	24,255	24,255	24,255	13,475	16,170	33,688
2100-31	State Special Ed	104,593	104,593		9,413	8,170	5,427	9,413	8,890	9,413	9,413	9,413	5,230	6,276	13,074
2100-41	State Special Ed	873,674	873,674		78,631	60,870	52,708	78,631	74,262	78,631	78,631	78,631	43,684	52,420	109,209
5500-41	Learning Assistance	456,363	456,363		-	45,815	54,585	41,073	38,791	41,073	41,073	41,073	22,818	27,382	57,045
5800-41	Special & Pilot Programs	267,994	222,994		-	1,100	47,958	20,069	18,954	20,069	20,069	20,069	11,150	13,380	27,874
6500-41	State Bilingual	359,731	359,731		32,356	28,761	18,024	32,376	30,577	32,376	32,376	32,376	17,987	21,584	44,966
7400-41	Highly Capable	17,869	17,869		1,608	1,712	611	1,608	1,519	1,608	1,608	1,608	893	1,072	2,234
9800-41	Food Services - State Combined	45,900	45,900		-	147	9,951	4,131	3,902	4,131	4,131	4,131	2,295	2,754	5,738
9900-41	Transportation	386,000	386,000		30,539	27,146	27,235	34,740	32,810	34,740	34,740	34,740	19,300	23,160	48,250
8800-43	Childcare	502,600	502,600		50,000	50,000	10,572	45,234	42,721	45,234	45,234	45,234	25,130	30,156	62,825
0000-55	Federal Foest	26,000	26,000		-	-	5,720	2,340	2,210	2,340	2,340	2,340	1,300	1,560	3,250
1300-61	ESSER III	212,100	212,100		112,052	119,804									
2400-61	IDEA 619	146,107	146,107		-	11,569	20,574	13,150	12,419	13,150	13,150	13,150	7,305	8,766	18,263
3800-61	Carl Perkins	6,310	6,310		-	-	1,388	568	536	568	568	568	316	379	789
5100-61	Title One	190,175	190,175		-	-	41,839	17,116	16,165	17,116	17,116	17,116	9,509	11,411	23,772
5200-61	Other Federal Competative	35,476	35,476		8,781	-	(976)	3,193	3,015	3,193	3,193	3,193	1,774	2,129	4,435
5300-61	Migrant ESEA Migrant, Federal	64,366	64,366		2,642	80,986	(69,468)	5,793	5,471	5,793	5,793	5,793	3,218	3,862	8,046
6400-61	Title III	31,710	31,710		-	-	6,976	2,854	2,695	2,854	2,854	2,854	1,586	1,903	3,964
9800-61	School Food Services	599,000	599,000		45,137	40,552	46,091	53,910	50,915	53,910	53,910	53,910	29,950	35,940	74,875
9800-69	USDA Commodities	-	-		-	-	-	-	-	-	-	-	-	-	-
0000-63	Other Fed Grants	23,500	23,500		-	-	5,170	2,115	1,998	2,115	2,115	2,115	1,175	1,410	2,938
	Back out negative revenue formula issue					-	80,962	-	-	-	-	-	-	-	-
TOTAL RESOURCES		12,422,996	12,866,293	-	942,031	1,442,623	987,156	1,007,449	940,933	1,009,071	1,157,086	1,413,994	939,196	660,996	1,367,955
Beginning Cash		667,180			667,180	405,962	832,895	597,924	460,191	304,893	249,700	242,139	535,771	358,884	(80,056)
Current Revenues / Receipts		12,422,996			942,031	1,442,623	987,156	1,007,448	940,933	1,009,071	1,157,086	1,413,994	939,196	660,996	1,367,955
Accounts Payable - 3 year average					474,905	165,417	419,492	340,481	331,530	299,563	359,187	311,674	342,590	310,987	359,439
Payroll					939,260	850,273	802,635	764,701	764,701	764,701	805,460	773,494	773,494	751,948	751,948
Combined Expenditures		13,800,000	106.2%	% of Prior Year	1,261,650	1,015,690	1,222,127	1,105,182	1,096,230	1,064,264	1,164,647	1,085,168	1,116,084	1,062,935	1,111,386
Adjustments - Warrants Cancelled		-			-	-	-	-	-	-	-	-	-	-	-
Transfers to (from) Other Funds - See Comments		75,000			(58,400)	-	-	40,000	-	-	-	35,194	-	37,000	-
Capacity					-	-	-	-	-	-	-	-	-	-	-
Projected Ending Cash		(784,824)			405,962	832,895	597,924	460,191	304,893	249,700	242,139	535,771	358,884	(80,056)	176,513
Balance Per County Treasurer	(Monthly enter amts from County Treas.)				405,962	832,895	597,924	460,191	304,893	249,700	242,139	535,771	358,884	(80,056)	176,513
Warrants Outstanding					405,962	215,417	469,492	390,481	381,530	349,563	409,187	361,674	392,590	360,987	409,439
Ending Net Cash & Investments					-	617,478	128,432	69,710	(76,637)	(99,863)	(167,048)	174,097	(33,706)	(441,043)	(232,926)
				Diff	-	-	-	-	-						
				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
				Change in Cash Position	(144,892)	53,725	239,661	262,766	57,446	60,402	49,537	(328,489)	(216,749)	(324,845)	(423,583)

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Account #	Description	Budgeted	Projected Actuals	SPI Adjustments	Projected Aug-23	Projected TO DATE
0000-11	Local Property Taxes	1,802,863	1,802,863		13,388	1,802,863
0000-15	Timber Tax	-	-		-	-
0000-19	Other Local Taxes	82,350	81,000		8,100	81,000
0000-21	Tuitions and Fees	-	-		-	-
0000-22	Sale of Goods, Supplies, and Services	18,333	18,333		1,833	18,333
0000-23	Investment Earnings	8,000	8,000		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		10,000	100,000
0000-31	Basic Ed Apportionment (+K4)	5,792,482	6,282,129		628,213	6,282,129
0000-41	State General Purpose	269,500	269,500		26,950	269,500
2100-31	State Special Ed	104,593	104,593		10,459	104,593
2100-41	State Special Ed	873,674	873,674		87,367	873,674
5500-41	Learning Assistance	456,363	456,363		45,636	456,363
5800-41	Special & Pilot Programs	267,994	222,994		22,299	222,994
6500-41	State Bilingual	359,731	359,731		35,973	359,731
7400-41	Highly Capable	17,869	17,869		1,787	17,869
9800-41	Food Services - State Combined	45,900	45,900		4,590	45,900
9900-41	Transportation	386,000	386,000		38,600	386,000
8800-43	Childcare	502,600	502,600		50,260	502,600
0000-55	Federal Foest	26,000	26,000		2,600	26,000
1300-61	ESSER III	212,100	212,100			231,856
2400-61	IDEA 619	146,107	146,107		14,611	146,107
3800-61	Carl Perkins	6,310	6,310		-	5,679
5100-61	Title One	190,175	190,175		19,018	190,175
5200-61	Other Federal Competative	35,476	35,476		3,548	35,476
5300-61	Migrant ESEA Migrant, Federal	64,366	64,366		6,437	64,366
6400-61	Title III	31,710	31,710		3,171	31,710
9800-61	School Food Services	599,000	599,000		59,900	599,000
9800-69	USDA Commodities	-	-		-	-
0000-63	Other Fed Grants	23,500	23,500		2,350	23,500
	Back out negative revenue formula issue				-	80,962

TOTAL RESOURCES		12,422,996	12,866,293	-	1,097,890	12,966,380
Beginning Cash		667,180			176,513	667,180
Current Revenues / Receipts		12,422,996			1,097,890	12,966,379
Accounts Payable - 3 year average					474,300	4,189,566
Payroll					751,948	9,494,561
Combined Expenditures		13,800,000	106.2%	% of Prior Year	1,226,248	13,531,611
Adjustments - Warrants Cancelled		-			-	-
Transfers to (from) Other Funds - See Comments		75,000			-	53,794
Capacity					-	-
Projected Ending Cash		(784,824)			48,154	48,154
Balance Per County Treasurer		(Monthly enter amts from County Treas.)			48,154	48,154
Warrants Outstanding					524,300	400,000
Ending Net Cash & Investments					(476,146)	(351,846.00)
						1,028,426.57
				Diff		
			2022-23 Ending Cash Position		184,016	4,983,853
			Change in Cash Position		(135,862)	(850,883)

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