

| Actuals through the month of Oct | Budget Forecast | YTD Actual | Budget Remain | July 1,230,844 | Aug 1,221,991 | Sep 1,109,729 | Oct 1,096,420 | Nov 1,179,797 | Dec 1,243,188 | Jan 1,208,721 | Feb 1,183,118 | Mar 1,142,029 | Apr 1,209,909 | May 1,253,536 | June 1,213,623 | Total 1,230,844 | Estimated Accruals | Budget Variance |
|--|------------------|----------------|------------------|----------------|-----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|------------------|--------------------|-----------------|
| Revenues | | | | | | | | | | | | | | | | | | |
| LCFF Funding | | | | | | | | | | | | | | | | | | |
| State Aid Portion | 1,732,017 | 485,754 | 1,246,263 | 86,742 | 86,742 | 156,135 | 156,135 | 156,135 | 156,135 | 156,135 | 155,572 | 155,572 | 155,572 | 155,572 | 155,570 | 1,732,017 | 0 | 0 |
| EPA Funding | 303,733 | 77,107 | 226,626 | | | 77,107 | | | 77,107 | | | 73,425 | | | 76,094 | 303,733 | 0 | 0 |
| In Lieu Tax Portion | 262,572 | 68,698 | 193,874 | | | | 68,698 | 21,138 | 21,138 | 21,138 | 21,138 | 40,271 | 18,220 | 18,220 | 18,220 | 248,181 | 14,391 | 0 |
| In Lieu Tax Portion PY | 0 | 0 | 0 | | | | | | | | | | | | | 0 | 0 | 0 |
| Federal Revenues - IDEA/ERMHS | 31,308 | 0 | 31,308 | | | | | | | | | | | | 31,308 | 31,308 | 0 | 0 |
| Federal Revenues - Other | 62,563 | 16,997 | 45,566 | | | 2,057 | 14,940 | | 219 | 219 | | 15,422 | | | 32,213 | 65,070 | 0 | -2,507 |
| State Lottery | 49,231 | 1,603 | 47,628 | | | 1,603 | | | | 12,404 | | | 12,123 | | | 26,130 | 24,238 | -1,138 |
| Other State Revenues | 60 | 0 | 60 | | | | | 60 | | | | | | | | 60 | 0 | 0 |
| Other State Revenues-Discretionary | 3,544 | 0 | 3,544 | | | | | | 1,524 | 1,524 | | 106 | 354 | 35 | | 3,544 | 0 | 0 |
| Other State Revenues-Prop 39 | 0 | 0 | 0 | | | | | | | | | | | | | 0 | 0 | 0 |
| Other State Revenues-SB740 | 188,100 | 0 | 188,100 | | | | | 94,050 | | | | | | | | 141,075 | 47,025 | 0 |
| Other State Revenues-Educator Effectiveness | 0 | 0 | 0 | | | | | | | | | | | | | 0 | 0 | 0 |
| Other State Revenues-SpEd Mental Health | 4,000 | 0 | 4,000 | | | | | | | | | | | 4,000 | | 4,000 | 0 | 0 |
| Other Local Rev-Interest/Donation/Other | 6,500 | 2,429 | 4,071 | | | 714 | 1,714 | 509 | 509 | 509 | 509 | 509 | 509 | 509 | 509 | 6,500 | 0 | 0 |
| Other Local Revenue-After School | 43,000 | 21,310 | 21,690 | 206 | 3,246 | 8,296 | 9,562 | 2,711 | 2,711 | 2,711 | 2,711 | 2,711 | 2,711 | 2,711 | 2,711 | 43,000 | 0 | 0 |
| Other Local Revenue-Fundraising | 60,000 | 21,732 | 38,269 | 11,847 | | 3,076 | 6,809 | 4,784 | 4,784 | 4,784 | 4,784 | 4,784 | 4,784 | 4,784 | 4,784 | 60,000 | 0 | 0 |
| Transfers of Apportionments-SpEd | 115,223 | 11,494 | 103,729 | | | 5,747 | 5,747 | 20,688 | 10,344 | 10,344 | 10,344 | 10,402 | 10,402 | 10,402 | 10,402 | 104,822 | 10,401 | 0 |
| Total Revenues | 2,861,851 | 707,123 | 2,154,728 | 98,795 | 89,988 | 254,736 | 263,605 | 300,075 | 274,470 | 209,768 | 195,058 | 303,202 | 251,700 | 196,233 | 331,811 | 2,769,440 | 96,055 | -3,644 |
| Expenses | | | | | | | | | | | | | | | | | | |
| Certificated | 944,008 | 252,099 | 691,909 | 2,455 | 80,713 | 82,742 | 86,190 | 86,489 | 86,489 | 86,489 | 86,489 | 86,489 | 86,489 | 86,489 | 86,489 | 944,008 | 0 | 0 |
| Classified | 630,504 | 172,811 | 457,693 | 4,359 | 44,896 | 61,507 | 62,050 | 57,212 | 57,212 | 57,212 | 57,212 | 57,212 | 57,212 | 57,212 | 57,212 | 630,504 | 0 | 0 |
| Employee Benefits | 362,545 | 99,492 | 263,053 | 16,086 | 23,140 | 29,062 | 31,205 | 32,882 | 32,882 | 32,882 | 32,882 | 32,882 | 32,882 | 32,882 | 32,882 | 362,545 | 0 | 0 |
| Books and Supplies | 144,575 | 72,662 | 71,913 | 3,629 | 19,901 | 22,408 | 26,725 | 8,989 | 8,989 | 8,989 | 8,989 | 8,989 | 8,989 | 8,989 | 8,989 | 144,575 | 0 | 0 |
| Services & Operational Expenses | 678,347 | 227,683 | 450,664 | 63,850 | 58,889 | 46,703 | 58,241 | 56,333 | 56,333 | 56,333 | 56,333 | 56,333 | 56,333 | 56,333 | 56,333 | 678,347 | 0 | 0 |
| Subagreements for Services-Prop 39 | 0 | 0 | 0 | | | | | | | | | | | | | 0 | 0 | 0 |
| Oversight Fees | 22,983 | 0 | 22,983 | | | | | | | | | | | | | 0 | 22,983 | 0 |
| SPED Encroachment | 0 | 0 | 0 | | | | | | | | | | | | | 0 | 0 | 0 |
| Debt Service Interest-Rabobank | 0 | 0 | 0 | | | | | | | | | | | | | 0 | 0 | 0 |
| Debt Service Interest-Other | 0 | 0 | 0 | | | | | | | | | | | | | 0 | 0 | 0 |
| Total Expenses | 2,782,962 | 824,748 | 1,958,214 | 90,378 | 227,539 | 242,421 | 264,411 | 241,904 | 241,904 | 241,904 | 241,904 | 241,904 | 241,904 | 241,904 | 241,904 | 2,759,979 | 22,983 | 0 |
| Net Increase/Decrease in Fund Balance | 78,889 | | | 8,418 | -137,551 | 12,315 | -806 | 58,171 | 32,566 | -32,136 | -46,846 | 61,298 | 9,796 | -45,671 | 89,907 | 9,461 | | |

2017/18
Cash Flow Worksheet

| Actuals through the month of Oct | Budget Forecast | YTD Actual | Budget Remain | July 1,230,844 | Aug 1,221,991 | Sep 1,109,729 | Oct 1,096,420 | Nov 1,179,797 | Dec 1,243,188 | Jan 1,208,721 | Feb 1,183,118 | Mar 1,142,029 | Apr 1,209,909 | May 1,253,536 | June 1,213,623 | Total 1,230,844 | Estimated Accruals | Budget Variance |
|---|-----------------|------------|---------------|-------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|-------------------|--------------------|--------------------|-----------------|
| Adjustments and Prior Year | | | | | | | | | | | | | | | | | | |
| Current Year Adjustments | | | | | | | | | | | | | | | | | | |
| Payroll Liabilities | | | | 14,165 | -18,355 | 355 | -529 | | | | | | | | | -4,365 | | |
| Payroll Reserve for Summer Pay | | | | | 5,384 | 5,363 | 5,397 | 5,397 | 5,397 | 5,397 | 5,397 | 5,397 | 5,397 | 5,397 | 5,397 | 59,318 | -59,318 | |
| Employee Receivable | | | | -2,129 | -2,151 | 902 | 499 | 361 | 361 | 361 | 361 | 361 | 361 | 361 | 355 | 0 | | |
| Accounts Receivable | | | | -775 | -81 | 767 | 81 | 8 | | | | | | | | 0 | | |
| Prepaid Expenses | | | | | | -1,780 | -1,077 | 100 | | 775 | | 825 | | | | -1,157 | | |
| Accounts Payable | | | | | 1,119 | | | -1,119 | | | | | | | | 0 | | |
| Other Sources/Uses | | | | | | | | | | | | | | | | | | |
| All Other Financing Sources | | | | | | | | | | | | | | | | 0 | | |
| Capital Outlay | -50,000 | 0 | | | | | | | -25,000 | | | | | | -25,000 | -50,000 | | 0 |
| Sites/Site Improvement | -100,000 | -22,537 | | -5,000 | -13,162 | -2,164 | -2,210 | | -47,790 | | | | | | -29,673 | -100,000 | | 0 |
| Debt Service Principal Payments-Rabobank | | | | | | | | | | | | | | | | 0 | | |
| Debt Service Principal Payments-Other | | | | | | | | | | | | | | | | 0 | | |
| Prior Year Transactions | | | | | | | | | | | | | | | | | | |
| Accounts Receivable | 197,426 | 169,352 | | 12,287 | 63,711 | 11,333 | 82,021 | | | | | | 28,074 | | | 197,426 | 0 | 0 |
| Prepaid Expenses | 53,177 | 41,063 | | 41,063 | | | | | | | | | | | | 41,063 | 12,114 | |
| Accounts Payable | -69,928 | -70,402 | | -17,878 | -11,176 | -41,348 | | 474 | | | | | | | | -69,928 | 0 | |
| Loans Payable | | | | | | | | | | | | | | | | 0 | 0 | 0 |
| Payroll Liabilities | -58,054 | -58,054 | | -59,002 | | 949 | | | | | | | | | | -58,054 | 0 | 0 |
| Total Adjustments and Prior Year | | | | -17,270 | 25,288 | -25,623 | 84,182 | 5,220 | -67,033 | 6,532 | 5,757 | 6,582 | 33,831 | 5,757 | -48,921 | 14,304 | 12,114 | |
| Net Change and Ending Cash Balance | | | | | | | | | | | | | | | | | | |
| Net Change in Cash Position | | | | -8,852 | -112,263 | -13,308 | 83,376 | 63,391 | -34,467 | -25,604 | -41,089 | 67,880 | 43,627 | -39,913 | 40,986 | 1,230,844 | | |
| Ending Cash Balance | | | | 1,221,991 | 1,109,729 | 1,096,420 | 1,179,797 | 1,243,188 | 1,208,721 | 1,183,118 | 1,142,029 | 1,209,909 | 1,253,536 | 1,213,623 | 1,254,609 | 1,254,609 | 1,280,477 | |