

2017/18  
Cash Flow Worksheet

Actuals through the month of Nov	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 1,110,505	Jan 1,228,955	Feb 1,211,333	Mar 1,163,215	Apr 1,203,489	May 1,219,133	June 1,160,526	Total 1,230,844	Estimated Accruals	Budget Variance
<b>Revenues</b>																		
LCFF Funding																		
State Aid Portion	1,675,765	641,889	1,033,876	86,742	86,742	156,135	156,135	156,135	156,135	156,135	144,321	144,321	144,321	144,321	144,322	1,675,765	0	0
EPA Funding	290,957	77,107	213,850			77,107			77,107			63,850			72,893	290,957	0	0
In Lieu Tax Portion	253,841	89,836	164,005				68,698	21,138	21,138	21,138	21,138	40,271	18,220	18,220	18,220	248,181	14,391	-8,731
In Lieu Tax Portion PY	0	0	0													0	0	0
Federal Revenues - IDEA/ERMHS	28,074	0	28,074												28,074	28,074	0	0
Federal Revenues - Other	67,989	16,997	50,992			2,057	14,940		2,057	219		15,422			33,294	67,989	0	0
State Lottery	49,328	1,603	47,725			1,603				11,877			11,608			25,089	24,239	0
Other State Revenues	4,025	3,965	60					3,965	60							4,025	0	0
Other State Revenues-Discretionary	36,660	0	36,660						15,764	15,764		1,100	3,666	367		36,660	0	0
Other State Revenues-Prop 39	0	0	0													0	0	0
Other State Revenues-SB740	141,075	0	141,075						70,538					35,269		105,806	35,269	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	7,100	4,867	2,233			714	1,714	2,439	319	319	319	319	319	319	319	7,100	0	0
Other Local Revenue-After School	43,000	28,051	14,949	206	3,246	8,296	9,562	6,741	2,136	2,136	2,136	2,136	2,136	2,136	2,136	43,000	0	0
Other Local Revenue-Fundraising	60,000	26,125	33,875	11,847		3,076	6,809	4,394	4,839	4,839	4,839	4,839	4,839	4,839	4,839	60,000	0	0
Transfers of Apportionments-SpEd	107,383	21,838	85,545			5,747	5,747	10,344	10,344	10,344	20,688	8,834	8,834	8,834	8,834	98,550	8,833	0
<b>Total Revenues</b>	<b>2,769,197</b>	<b>912,279</b>	<b>1,856,918</b>	<b>98,795</b>	<b>89,988</b>	<b>254,736</b>	<b>263,605</b>	<b>205,155</b>	<b>360,436</b>	<b>222,771</b>	<b>193,441</b>	<b>281,092</b>	<b>229,212</b>	<b>183,035</b>	<b>312,931</b>	<b>2,695,196</b>	<b>82,732</b>	<b>-8,731</b>
<b>Expenses</b>																		
Certificated	966,947	338,639	628,308	2,455	80,713	82,742	86,190	86,540	89,758	89,758	89,758	89,758	89,758	89,758	89,758	966,947	0	0
Classified	633,673	237,744	395,929	4,359	44,896	61,507	62,050	64,933	56,561	56,561	56,561	56,561	56,561	56,561	56,561	633,673	0	0
Employee Benefits	346,795	131,603	215,192	16,086	23,140	29,062	31,205	32,110	30,742	30,742	30,742	30,742	30,742	30,742	30,742	346,795	0	0
Books and Supplies	151,075	81,573	69,502	3,629	19,901	22,408	26,725	8,911	9,929	9,929	9,929	9,929	9,929	9,929	9,929	151,075	0	0
Services & Operational Expenses	726,456	303,340	423,116	63,850	58,889	46,703	58,241	75,657	60,445	60,445	60,445	60,445	60,445	60,445	60,445	726,456	0	0
Subagreements for Services-Prop 39	0	0	0													0	0	0
Oversight Fees	22,206	0	22,206													0	22,206	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
<b>Total Expenses</b>	<b>2,847,152</b>	<b>1,092,899</b>	<b>1,754,253</b>	<b>90,378</b>	<b>227,539</b>	<b>242,421</b>	<b>264,411</b>	<b>268,152</b>	<b>247,435</b>	<b>247,435</b>	<b>247,435</b>	<b>247,435</b>	<b>247,435</b>	<b>247,435</b>	<b>247,435</b>	<b>2,824,946</b>	<b>22,206</b>	<b>0</b>
<b>Net Increase/Decrease in Fund Balance</b>	<b>-77,955</b>			<b>8,418</b>	<b>-137,551</b>	<b>12,315</b>	<b>-806</b>	<b>-62,996</b>	<b>113,001</b>	<b>-24,664</b>	<b>-53,994</b>	<b>33,656</b>	<b>-18,224</b>	<b>-64,400</b>	<b>65,496</b>	<b>-129,750</b>		

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				1,230,844	1,221,991	1,109,729	1,096,420	1,179,797	1,110,505	1,228,955	1,211,333	1,163,215	1,203,489	1,219,133	1,160,526	1,230,844		
<b>Adjustments and Prior Year</b>																		
<b>Current Year Adjustments</b>																		
Payroll Liabilities				14,165	-18,355	355	-529	-14,740								-19,104		
Payroll Reserve for Summer Pay					5,384	5,363	5,397	5,433	5,433	5,433	5,433	5,433	5,433	5,433	5,433	59,606	-59,606	
Employee Receivable				-2,129	-2,151	902	499	361	361	361	361	361	361	361	355	0		
Accounts Receivable				-775	-81	767	81	-767	775							0		
Prepaid Expenses						-1,780	-1,077	18		775	82	825				-1,157		
Accounts Payable					1,119				-1,119							0		
<b>Other Sources/Uses</b>																		
All Other Financing Sources																0		
Capital Outlay	-120,000	0													-120,000	-120,000		0
Sites/Site Improvement	-25,000	-19,137		-5,000	-13,162	-2,164	-2,210	3,400							-5,863	-25,000		0
Debt Service Principal Payments-Rabobank																0		
Debt Service Principal Payments-Other																0		
<b>Prior Year Transactions</b>																		
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
<b>Total Adjustments and Prior Year</b>				<b>-17,270</b>	<b>25,288</b>	<b>-25,623</b>	<b>84,182</b>	<b>-6,296</b>	<b>5,450</b>	<b>7,042</b>	<b>5,876</b>	<b>6,618</b>	<b>33,867</b>	<b>5,793</b>	<b>-120,075</b>	<b>4,854</b>	<b>12,114</b>	
<b>Net Change and Ending Cash Balance</b>																		
<b>Net Change in Cash Position</b>				<b>-8,852</b>	<b>-112,263</b>	<b>-13,308</b>	<b>83,376</b>	<b>-69,292</b>	<b>118,451</b>	<b>-17,622</b>	<b>-48,119</b>	<b>40,275</b>	<b>15,644</b>	<b>-58,606</b>	<b>-54,579</b>	<b>1,230,844</b>		
<b>Ending Cash Balance</b>				<b>1,221,991</b>	<b>1,109,729</b>	<b>1,096,420</b>	<b>1,179,797</b>	<b>1,110,505</b>	<b>1,228,955</b>	<b>1,211,333</b>	<b>1,163,215</b>	<b>1,203,489</b>	<b>1,219,133</b>	<b>1,160,526</b>	<b>1,105,947</b>	<b>1,105,947</b>	<b>1,118,981</b>	