



SACRAMENTO CITY UNIFIED SCHOOL DISTRICT BOARD OF EDUCATION

Agenda Item # 11.1g

Meeting Date: November 5, 2020

Subject: Approve 2020-21 Cash Flow Report

- Information Item Only
- Approval on Consent Agenda
- Conference (for discussion only)
- Conference/First Reading (Action Anticipated: _____)
- Conference/Action
- Action
- Public Hearing

Division: Business Services

Recommendation: Approve the District's Cash Flow for fiscal year 2020-2021.

Background/Rationale: The Cash Flow report that is being presented at tonight's Board meeting reflects the most current information on the District's actual cash flow for the months of June 2020 through September 2020 and projected cash flow for October 2020 through June 2021.

Financial Considerations: The District is projected to experience cash challenges starting in May 2021 and intends to pursue options available to mitigate negative cash balances. Options that may be available to the district include a waiver for the cash deferrals and short term financings (TRAN).

LCAP Goal(s): Family and Community Empowerment; Operational Excellence

Documents Attached:

1. Cash Flow Report

<p>Estimated Time: N/A Submitted by: Rose Ramos, Chief Business Officer Approved by: Jorge A. Aguilar, Superintendent</p>
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Cashflow Worksheet - Budget Year (1)

2020-21 FEBRUARY- JUNE DEFERRALS STATE AID & SE	Object	2020-21 Beginning Balance	July 2020 Actual 3	August 2020 Actual 3 & 4	September Actual	October 2020 Projected2	November 2020 Projected2	Decemeber 2020 Projected2	January 2021 Projected2	February 2021 Projected2
A. BEGINNING CASH	9110	\$ 45,898,425.55	\$ 45,898,426	\$ 80,529,347	\$ 87,234,316	\$ 123,533,479	\$ 95,224,624	\$ 67,532,937	\$ 66,799,145	\$ 106,836,546
B. RECEIPTS										
LCF Revenue Sources										
Principal Apportionment	8010-8019		\$ 12,187,658	\$ 12,187,658	\$ 40,599,014	\$ 21,831,146	\$ 21,831,146	\$ 40,492,376	\$ 21,831,146	\$ 9,907,732
Property Taxes	8020-8079		\$ -	\$ -	\$ -	\$ -	\$ 1,105,479	\$ -	\$ 64,117,761	\$ -
Miscellaneous Funds	8080-8099		\$ -	\$ 1,007	\$ (2,379,569)	\$ (1,743,074)	\$ -	\$ -	\$ (2,011,239)	\$ -
Federal Revenues	8100-8299		\$ 1,554,677	\$ 8,899	\$ 143,511	\$ 1,088,133	\$ 213,954	\$ 5,175,006	\$ 2,160,426	\$ 214,826
Other State Revenues	8300-8599		\$ 3,717,932	\$ 2,277,475	\$ 3,780,006	\$ 2,422,616	\$ 9,726,817	\$ 4,088,645	\$ 2,423,980	\$ 1,129,594
Other Local Revenues	8600-8799		\$ 1,722,065	\$ (251,920)	\$ 284,869	\$ 397,761	\$ 418,647	\$ 89,328	\$ 525,933	\$ 417,933
ESSER (3210)	8100-8599		\$ -	\$ 3,942,628	\$ -	\$ -	\$ -	\$ 3,942,628	\$ -	\$ -
GEER (3215)	8100-8599		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
LLM - CR (3220)	8100-8599		\$ -	\$ -	\$ 34,085,392	\$ -	\$ -	\$ -	\$ -	\$ -
LLM - GF (7420)	8100-8599		\$ -	\$ -	\$ 3,497,424	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL RECEIPTS			\$ 19,182,332	\$ 18,165,747	\$ 80,010,647	\$ 23,996,583	\$ 33,296,042	\$ 53,787,982	\$ 90,613,529	\$ 11,670,085
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		\$ 1,543,540	\$ 3,291,640	\$ 19,498,351	\$ 20,229,237	\$ 21,843,057	\$ 20,465,882	\$ 20,362,465	\$ 20,804,536
Classified Salaries	2000-2999		\$ 2,608,717	\$ 3,513,065	\$ 5,042,180	\$ 5,076,475	\$ 5,242,693	\$ 5,152,648	\$ 5,064,712	\$ 4,942,623
Employee Benefits	3000-3999		\$ 2,448,710	\$ 3,516,598	\$ 14,478,985	\$ 14,793,807	\$ 15,004,121	\$ 15,378,278	\$ 14,936,569	\$ 15,718,852
Books and Supplies	4000-4999		\$ 158,266	\$ 376,057	\$ 3,803,342	\$ 2,829,499	\$ 2,897,348	\$ 2,236,398	\$ 2,476,137	\$ 2,430,896
Services	5000-5999		\$ 606,731	\$ 1,581,195	\$ 2,611,565	\$ 8,129,569	\$ 6,121,764	\$ 7,411,943	\$ 5,627,293	\$ 7,127,602
Capital Outlay	6000-6599		\$ 17,295	\$ 5,300	\$ 20,877	\$ 74,207	\$ 40,517	\$ 17,927	\$ 22,805	\$ 18,240
Other Outgo	7000-7499		\$ 57,746	\$ 57,649	\$ 88,579	\$ 57,563	\$ (53)	\$ 4,294	\$ (100,509)	\$ (210,000)
Interfund Transfers Out	7600-7629		\$ -	\$ 39,818	\$ -	\$ 55,970	\$ 2,208	\$ 126,094	\$ 206,297	\$ 120,210
ESSER (3210)	1000-7999		\$ 1,566	\$ 78,901	\$ (85,017)	\$ 1,752,279	\$ 1,752,279	\$ 1,752,279	\$ 1,752,279	\$ 1,401,823
GEER (3215)	1000-7999		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
LLM - CR (3220)	1000-7999		\$ 90,059	\$ 53,546	\$ 5,115,774	\$ 9,531,214	\$ 9,531,214	\$ 9,531,214	\$ -	\$ -
LLM - GF (7420)	1000-7999		\$ -	\$ -	\$ -	\$ 388,603	\$ 388,603	\$ 388,603	\$ 388,603	\$ 310,882
TOTAL DISBURSEMENTS		\$ -	\$ 7,532,629	\$ 12,513,770	\$ 50,574,637	\$ 62,918,424	\$ 62,823,750	\$ 62,465,560	\$ 50,736,651	\$ 52,665,663
D. BALANCE SHEET ITEMS										
Assets and Deferred Outflows			\$ -							
Cash Not In Treasury	9111-9199	\$ 2,639,610.69	\$ 1,626,621	\$ 635,652	\$ (120)	\$ 5,274	\$ 7,453	\$ 7,377	\$ 6,296	\$ 10,221
Accounts Receivable	9200-9299	\$ 88,887,464.08	\$ 56,809,365	\$ 1,340,652	\$ 6,962,910	\$ 11,733,771	\$ 1,826,627	\$ 7,935,835	\$ 153,967	\$ 33,388
Due From Other Funds	9310	\$ 2,814,636.76	\$ 2,813,140	\$ 1,497	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Stores	9320	\$ 104,536.53	\$ 55	\$ 135	\$ (2,520)	\$ 1,940	\$ 573	\$ 261	\$ 9,509	\$ -
SUBTOTAL ASSETS		\$ 94,446,248.06	\$ 61,249,126	\$ 1,977,856	\$ 6,962,924	\$ 11,736,525	\$ 1,836,020	\$ 7,943,786	\$ 160,523	\$ 53,119
Liabilities and Deferred Inflows										
Accounts Payable	9500-9599	\$ (40,063,483.93)	\$ (31,035,329)	\$ (924,863)	\$ (99,771)	\$ (1,123,539)	\$ -	\$ -	\$ -	\$ (1,375,996)
Due To Other Funds	9610	\$ (1,635,178.11)	\$ (1,635,178)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unearned Revenues	9650	\$ (5,597,400.76)	\$ (5,597,401)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SUBTOTAL LIABILITIES		\$ (47,296,062.80)	\$ (38,267,908)	\$ (924,863)	\$ (99,771)	\$ (1,123,539)	\$ -	\$ -	\$ -	\$ (1,375,996)
TOTAL BALANCE SHEET ITEMS		\$ 47,150,185.26	\$ 22,981,219	\$ 1,052,993	\$ 6,863,154	\$ 10,612,986	\$ 1,836,020	\$ 7,943,786	\$ 160,523	\$ (1,322,877)
E. NET INCREASE/DECREASE B - C + D		\$ 47,150,185.26	\$ 34,630,921	\$ 6,704,970	\$ 36,299,163	\$ (28,308,855)	\$ (27,691,688)	\$ (733,792)	\$ 40,037,402	\$ (42,318,455)
F. ENDING CASH (A + E)		\$ 93,048,610.81	\$ 80,529,347	\$ 87,234,316	\$ 123,533,479	\$ 95,224,624	\$ 67,532,937	\$ 66,799,145	\$ 106,836,546	\$ 64,518,091
G. Ending Cash, Plus Cash Accruals and		\$ 93,048,610.81								
DEFERRALS			\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ 12,446,346

Cashflow Worksheet - Budget Year (1)

2020-21 FEBRUARY- JUNE DEFERRALS STATE AID & SE	Object	March 2021 Projected2	April 2021 Projected2	May 2021 Projected2	June 2021 Projected2	Accrual Projected	Adjustments	Total Projected	Budget
A. BEGINNING CASH	9110	\$ 64,518,091	\$ 41,636,454	\$ 8,379,710	\$ (43,787,830)			\$ -	\$ -
B. RECEIPTS									
LCF Revenue Sources									
Principal Apportionment	8010-8019	\$ 22,178,826	\$ 3,794,451	\$ 3,794,451	\$ 18,568,945	\$ 84,110,322	\$ -	\$ 313,314,871	\$ 313,314,871
Property Taxes	8020-8079	\$ -	\$ 12,160,265	\$ -	\$ 33,164,359	\$ -	\$ -	\$ 110,547,863	\$ 110,547,863
Miscellaneous Funds	8080-8099	\$ (873,899)	\$ -	\$ (1,340,826)	\$ (701,072)	\$ (2,582,495)	\$ -	\$ (11,631,169)	\$ (11,631,169)
Federal Revenues	8100-8299	\$ 6,122,084	\$ 407,606	\$ 181,050	\$ 15,951,368	\$ 33,757,321		\$ 66,978,862	\$ 66,978,862
Other State Revenues	8300-8599	\$ 3,165,361	\$ 441,568	\$ 812,905	\$ 1,971,614	\$ 15,468,124	\$ 20,124,028	\$ 71,550,664	\$ 71,550,664
Other Local Revenues	8600-8799	\$ 684,775	\$ 870,106	\$ 1,051,904	\$ 1,175,666	\$ 2,298,746	\$ -	\$ 9,685,814	\$ 9,685,814
ESSER (3210)	8100-8599	\$ -	\$ 3,942,628	\$ -	\$ 3,942,627	\$ -		\$ 15,770,510	\$ 15,770,510
GEER (3215)	8100-8599	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -
LLM - CR (3220)	8100-8599	\$ -	\$ -	\$ -	\$ -	\$ -		\$ 34,085,392	\$ 34,085,392
LLM - GF (7420)	8100-8599	\$ -	\$ -	\$ -	\$ -	\$ -		\$ 3,497,424	\$ 3,497,424
TOTAL RECEIPTS		\$ 32,205,847	\$ 21,616,622	\$ 4,499,484	\$ 74,232,712	\$ 133,052,019	\$ 20,124,028	\$ 616,453,659	\$ 616,453,659
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	\$ 21,396,548	\$ 20,543,840	\$ 20,470,112	\$ 21,363,085	\$ 3,720,596		\$ 215,532,888	\$ 215,532,888
Classified Salaries	2000-2999	\$ 5,145,676	\$ 5,149,912	\$ 5,441,378	\$ 5,318,641	\$ 562,256		\$ 58,260,974	\$ 58,260,974
Employee Benefits	3000-3999	\$ 16,015,765	\$ 16,020,588	\$ 15,038,773	\$ 15,419,135	\$ 2,223,655	\$ 20,124,028	\$ 181,117,864	\$ 181,117,864
Books and Supplies	4000-4999	\$ 2,316,347	\$ 2,520,420	\$ 4,066,019	\$ 8,137,430	\$ 17,795,346		\$ 52,043,507	\$ 52,043,507
Services	5000-5999	\$ 6,883,441	\$ 7,560,361	\$ 7,532,785	\$ 8,681,591	\$ 10,826,924		\$ 80,702,765	\$ 80,702,765
Capital Outlay	6000-6599	\$ 28,309	\$ 18,670	\$ 16,861	\$ 29,462	\$ 173,965		\$ 484,435	\$ 484,435
Other Outgo	7000-7499	\$ (9,658)	\$ (4,644)	\$ (13,071)	\$ (44,270)	\$ (266,728)		\$ (383,100)	\$ (383,100)
Interfund Transfers Out	7600-7629	\$ 269,453	\$ 43,621	\$ 97,038	\$ 830,321	\$ 190,833		\$ 1,981,864	\$ 1,981,864
ESSER (3210)	1000-7999	\$ 1,401,823	\$ 1,401,823	\$ 2,277,963	\$ 2,277,963	\$ -	\$ -	\$ 15,765,960	\$ 15,765,960
GEER (3215)	1000-7999	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -
LLM - CR (3220)	1000-7999	\$ -	\$ -	\$ -	\$ -	\$ -		\$ 33,853,021	\$ 33,853,021
LLM - GF (7420)	1000-7999	\$ 310,882	\$ 310,882	\$ 505,183	\$ 505,183	\$ -		\$ 3,497,424	\$ 3,497,424
TOTAL DISBURSEMENTS		\$ 53,758,585	\$ 53,565,473	\$ 55,433,043	\$ 62,518,541	\$ 35,226,847	\$ 20,124,028	\$ 642,857,601	\$ 642,857,601
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
Cash Not In Treasury	9111-9199	\$ 5,200	\$ 5,467	\$ 21,238	\$ 13,800	\$ 295,133		\$ 2,639,611	
Accounts Receivable	9200-9299	\$ 33,388	\$ 40,066	\$ 105,641	\$ 1,911,854	\$ 0		\$ 88,887,464	
Due From Other Funds	9310	\$ -	\$ -	\$ -	\$ -	\$ -		\$ 2,814,637	
Stores	9320	\$ 8,509	\$ 22,570	\$ 15,138	\$ -	\$ 48,367		\$ 104,537	
SUBTOTAL ASSETS		\$ 47,097	\$ 68,103	\$ 142,016	\$ 1,925,653	\$ 343,500	\$ -	\$ 94,446,248	\$ -
Liabilities and Deferred Inflows									
Accounts Payable	9500-9599	\$ (1,375,996)	\$ (1,375,996)	\$ (1,375,996)	\$ (1,375,996)	\$ -		\$ (40,063,484)	
Due To Other Funds	9610					\$ -		\$ (1,635,178)	
Unearned Revenues	9650					\$ 0		\$ (5,597,401)	
SUBTOTAL LIABILITIES		\$ (1,375,996)	\$ (1,375,996)	\$ (1,375,996)	\$ (1,375,996)	\$ 0	\$ -	\$ (47,296,063)	\$ -
TOTAL BALANCE SHEET ITEMS		\$ (1,328,900)	\$ (1,307,894)	\$ (1,233,980)	\$ 549,657	\$ 343,500	\$ -	\$ 47,150,185	
E. NET INCREASE/DECREASE B - C + D		\$ (22,881,638)	\$ (33,256,744)	\$ (52,167,539)	\$ 12,263,828	\$ 98,168,671	\$ -	\$ 20,746,243	\$ (26,403,942)
F. ENDING CASH (A + E)		\$ 41,636,454	\$ 8,379,710	\$ (43,787,830)	\$ (31,524,002)				
G. Ending Cash, Plus Cash Accruals and								\$ 66,644,669	
DEFERRALS		\$ 31,702,957	\$ 50,959,568	\$ 70,216,179	\$ 93,699,851				

Cashflow Worksheet - Budget Year (2)

2021-22 FEBRUARY - JUNE DEFERRALS STATE AID & SE	Object	Beginning Balance	July 2021	August 2021	September 2021	October 2021	November 2021	December 2021	January 2022	February 2022
A. BEGINNING CASH	9110		\$ (31,524,002)	\$ (20,402,353)	\$ (14,728,243)	\$ 11,281,787	\$ 9,273,793	\$ 5,852,624	\$ 10,736,379	\$ 57,496,693
B. RECEIPTS										
LCF Revenue Sources										
Principal Apportionment	8010-8019		\$ 11,951,955	\$ 11,951,955	\$ 40,082,463	\$ 21,513,518	\$ 21,513,518	\$ 40,082,463	\$ 21,513,518	\$ 13,445,412
Property Taxes	8020-8079		\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,381,848	\$ 63,012,282	\$ -
Miscellaneous Funds	8080-8099		\$ -	\$ -	\$ -	\$ (2,278,844)	\$ (1,340,497)	\$ -	\$ (2,144,795)	\$ -
Federal Revenues	8100-8299		\$ 4,207	\$ 114,682	\$ 10,288	\$ 119,578	\$ 2,166,436	\$ 4,173,558	\$ 1,468,725	\$ 277,100
Other State Revenues	8300-8599		\$ 2,128,714	\$ 1,603,022	\$ 2,829,088	\$ 2,912,922	\$ 4,979,959	\$ 2,412,316	\$ 9,554,095	\$ 1,133,789
Other Local Revenues	8600-8799		\$ 1,664,978	\$ 315,507	\$ 15,686	\$ 607,502	\$ 129,529	\$ 572,434	\$ 1,041,614	\$ 286,806
Interfund Transfers In	8910-8929		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ESSER Expenses (3210)	8100-8599		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
GEER (3215)	8100-8599		\$ -	\$ -	\$ 713,938	\$ -	\$ -	\$ 713,938	\$ -	\$ -
LLM - CR (3220)	8100-8599		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
LLM - GF (7420)	8100-8599		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL RECEIPTS			\$ 15,749,854	\$ 13,985,165	\$ 43,651,463	\$ 22,874,677	\$ 27,448,946	\$ 49,336,557	\$ 94,445,440	\$ 15,143,107
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		\$ 1,835,600	\$ 4,242,597	\$ 19,196,062	\$ 19,955,269	\$ 21,547,232	\$ 20,188,708	\$ 20,086,692	\$ 20,522,776
Classified Salaries	2000-2999		\$ 2,534,987	\$ 3,794,810	\$ 4,876,898	\$ 5,062,544	\$ 5,228,306	\$ 5,138,508	\$ 5,050,813	\$ 4,929,059
Employee Benefits	3000-3999		\$ 2,683,719	\$ 4,066,548	\$ 15,512,123	\$ 15,515,020	\$ 15,735,587	\$ 16,127,985	\$ 15,664,742	\$ 16,485,161
Books and Supplies	4000-4999		\$ 334,369	\$ 3,485,580	\$ 1,981,223	\$ 1,523,874	\$ 1,567,262	\$ 1,144,589	\$ 1,297,901	\$ 1,268,969
Services	5000-5999		\$ 717,481	\$ 2,696,792	\$ 4,130,175	\$ 7,411,595	\$ 5,581,112	\$ 6,757,347	\$ 5,130,311	\$ 6,498,118
Capital Outlay	6000-6599		\$ 5,699	\$ 107,544	\$ 58,076	\$ 71,143	\$ 38,844	\$ 17,187	\$ 21,863	\$ 17,487
Other Outgo	7000-7499		\$ 692	\$ (19,304)	\$ (1,213)	\$ 5,986	\$ (5)	\$ 447	\$ (10,451)	\$ (21,837)
ESSER Expenses (3210)	1000-7999		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
GEER (3215)	1000-7999		\$ 190,383	\$ 259,614	\$ 285,575	\$ 285,575	\$ 285,575	\$ 285,575	\$ 285,575	\$ 285,575
LLM - CR (3220)	1000-7999		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
LLM - GF (7420)	1000-7999		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL DISBURSEMENTS			\$ 8,349,631	\$ 18,678,169	\$ 46,045,160	\$ 49,886,975	\$ 49,986,120	\$ 49,786,439	\$ 47,733,742	\$ 50,105,519
D. BALANCE SHEET ITEMS										
Assets and Deferred Outflows										
Cash Not In Treasury	9111-9199	\$ 295,132.93	\$ 57,854	\$ 12,097	\$ 17,656	\$ 13,295	\$ 18,787	\$ 18,596	\$ 15,870	\$ 25,766
Accounts Receivable	9200-9299	\$ 133,052,018.65	\$ 24,099,570	\$ 20,485,699	\$ 28,707,578	\$ 24,990,839	\$ 19,098,846	\$ 5,342,907	\$ 47,124	\$ -
Due From Other Funds	9310	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Stores	9320	\$ 48,366.59	\$ 18,686	\$ 713	\$ 2,950	\$ (1,171)	\$ 902	\$ 267	\$ 121	\$ 4,420
Prepaid Expenditures	9330	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SUBTOTAL ASSETS		\$ 133,395,518.17	\$ 24,176,110	\$ 20,498,509	\$ 28,728,184	\$ 25,002,963	\$ 19,118,535	\$ 5,361,769	\$ 63,115	\$ 30,186
Liabilities and Deferred Inflows										
Accounts Payable	9500-9599	\$ (35,226,847.45)	\$ (20,454,684)	\$ (10,131,395)	\$ (324,456)	\$ 1,341	\$ (2,530)	\$ (28,132)	\$ (14,499)	\$ (1,301,386)
Due To Other Funds	9610	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SUBTOTAL LIABILITIES		\$ (35,226,847.45)	\$ (20,454,684)	\$ (10,131,395)	\$ (324,456)	\$ 1,341	\$ (2,530)	\$ (28,132)	\$ (14,499)	\$ (1,301,386)
TOTAL BALANCE SHEET ITEMS		\$ 98,168,670.72	\$ 3,721,426	\$ 10,367,114	\$ 28,403,727	\$ 25,004,304	\$ 19,116,006	\$ 5,333,637	\$ 48,617	\$ (1,271,200)
E. NET INCREASE/DECREASE B - C + D			\$ 11,121,649	\$ 5,674,110	\$ 26,010,030	\$ (2,007,995)	\$ (3,421,168)	\$ 4,883,755	\$ 46,760,314	\$ (36,233,611)
F. ENDING CASH (A + E)			\$ (20,402,353)	\$ (14,728,243)	\$ 11,281,787	\$ 9,273,793	\$ 5,852,624	\$ 10,736,379	\$ 57,496,693	\$ 21,263,082
G. Ending Cash, Plus Cash Accruals and		\$ 66,644,668.88								
DEFERRALS			\$ 70,216,179	\$ 50,959,568	\$ 31,702,957	\$ 12,446,346	\$ 0	\$ 0	\$ 0	\$ 16,440,376

Cashflow Worksheet - Budget Year (2)

2021-22 FEBRUARY - JUNE DEFERRALS STATE AID & SE		Object	March 2022	April 2022	May 2022	June 2022	Accrual	Adjustments	Total	Budget
A. BEGINNING CASH		9110	\$ 21,263,082	\$ (23,408,571)	\$ (56,430,502)	\$ (78,032,650)				
B. RECEIPTS										
LCF Revenue Sources										
Principal Apportionment		8010-8019	\$ (3,004,336)	\$ 5,149,307	\$ 5,149,307	\$ 9,719,721	\$ 114,142,968	\$ -	\$ 313,211,770	\$ 313,211,770
Property Taxes		8020-8079	\$ -	\$ 12,160,265	\$ 25,426,008	\$ 7,738,350	\$ 829,109	\$ -	\$ 110,547,863	\$ 110,547,863
Miscellaneous Funds		8080-8099	\$ (741,987)	\$ -	\$ (1,340,497)	\$ (2,038,607)	\$ (1,742,646)	\$ -	\$ (11,627,872)	\$ (11,627,872)
Federal Revenues		8100-8299	\$ 3,969,144	\$ 480,806	\$ 181,309	\$ 13,670,096	\$ 14,600,968	\$ -	\$ 41,236,898	\$ 41,236,898
Other State Revenues		8300-8599	\$ 2,731,477	\$ 471,433	\$ 666,581	\$ 3,894,381	\$ 13,772,191	\$ 17,480,098	\$ 66,570,064	\$ 66,570,064
Other Local Revenues		8600-8799	\$ 423,773	\$ 825,822	\$ 841,347	\$ 1,023,987	\$ 1,936,827	\$ -	\$ 9,685,813	\$ 9,685,813
Interfund Transfers In		8910-8929	\$ 928,700	\$ -	\$ -	\$ 1,724,729	\$ (0)	\$ -	\$ 2,653,429	\$ 2,653,429
ESSER Expenses (3210)		8100-8599	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
GEER (3215)		8100-8599	\$ 713,938	\$ -	\$ -	\$ 713,938	\$ -	\$ -	\$ 2,855,750	\$ 2,855,750
LLM - CR (3220)		8100-8599	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
LLM - GF (7420)		8100-8599	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL RECEIPTS			\$ 5,020,709	\$ 19,087,633	\$ 30,924,056	\$ 36,446,594	\$ 143,539,419	\$ 17,480,098	\$ 535,133,715	\$ 535,133,715
C. DISBURSEMENTS										
Certificated Salaries		1000-1999	\$ 21,106,770	\$ 20,265,611	\$ 20,192,881	\$ 21,073,760	\$ 2,399,926		\$ 212,613,883	\$ 212,613,883
Classified Salaries		2000-2999	\$ 5,131,555	\$ 5,135,780	\$ 5,426,446	\$ 5,304,046	\$ 487,344		\$ 58,101,095	\$ 58,101,095
Employee Benefits		3000-3999	\$ 16,796,549	\$ 16,801,607	\$ 15,771,928	\$ 16,170,832	\$ 1,510,642	\$ 17,480,098	\$ 186,322,540	\$ 186,322,540
Books and Supplies		4000-4999	\$ 1,195,716	\$ 1,326,219	\$ 2,314,621	\$ 4,918,265	\$ 10,922,939		\$ 33,281,526	\$ 33,281,526
Services		5000-5999	\$ 6,275,520	\$ 6,892,657	\$ 6,867,517	\$ 7,914,864	\$ 6,701,897		\$ 73,575,386	\$ 73,575,386
Capital Outlay		6000-6599	\$ 27,140	\$ 17,899	\$ 16,165	\$ 28,246	\$ 37,141		\$ 464,435	\$ 464,435
Other Outgo		7000-7499	\$ (1,004)	\$ (483)	\$ (1,359)	\$ (4,603)	\$ 13,300		\$ (39,836)	\$ (39,836)
ESSER Expenses (3210)		1000-7999	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
GEER (3215)		1000-7999	\$ 285,575	\$ 285,575	\$ 285,575	\$ 285,575	\$ (449,997)		\$ 2,855,750	\$ 2,855,750
LLM - CR (3220)		1000-7999	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -
LLM - GF (7420)		1000-7999	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -
TOTAL DISBURSEMENTS			\$ 51,087,273	\$ 50,768,486	\$ 50,970,813	\$ 56,521,306	\$ 21,756,914	\$ 17,480,098	\$ 569,156,643	\$ 569,156,643
D. BALANCE SHEET ITEMS										
Assets and Deferred Outflows										
Cash Not In Treasury		9111-9199	\$ 13,107	\$ 13,781	\$ 53,536	\$ 34,787	\$ (0)		\$ 295,133	
Accounts Receivable		9200-9299	\$ 2,685,803	\$ (63,921)	\$ -	\$ 878,662	\$ 6,778,912		\$ 133,052,019	
Due From Other Funds		9310	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	
Stores		9320	\$ 3,955	\$ 10,490	\$ 7,036	\$ -	\$ (0)		\$ 48,367	
Prepaid Expenditures		9330	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	
SUBTOTAL ASSETS			\$ 2,702,865	\$ (39,649)	\$ 60,572	\$ 913,448	\$ 6,778,912	\$ -	\$ 133,395,518	
Liabilities and Deferred Inflows										
Accounts Payable		9500-9599	\$ (1,307,953)	\$ (1,301,430)	\$ (1,615,963)	\$ 1,254,238	\$ (0)		\$ (35,226,847)	
Due To Other Funds		9610	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	
SUBTOTAL LIABILITIES			\$ (1,307,953)	\$ (1,301,430)	\$ (1,615,963)	\$ 1,254,238	\$ (0)	\$ -	\$ (35,226,847)	
TOTAL BALANCE SHEET ITEMS			\$ 1,394,912	\$ (1,341,079)	\$ (1,555,391)	\$ 2,167,686	\$ 6,778,912	\$ -	\$ 98,168,671	
E. NET INCREASE/DECREASE B - C + D			\$ (44,671,653)	\$ (33,021,932)	\$ (21,602,148)	\$ (17,907,026)	\$ 128,561,417	\$ -	\$ 64,145,742	\$ (34,022,929)
F. ENDING CASH (A + E)			\$ (23,408,571)	\$ (56,430,502)	\$ (78,032,650)	\$ (95,939,676)				
G. Ending Cash, Plus Cash Accruals and									\$ 32,621,740	
DEFERRALS			\$ 41,876,428	\$ 67,312,481	\$ 92,748,534	\$ 123,768,110				

Cashflow Worksheet - Budget Year (3)

2022-23 NO DEFERRALS	Object	Beginning Balance	July 2022	August 2022	September 2022	Ocotober 2022	November 2022	December 2022	January 2023	February 2023
A. BEGINNING CASH	9110		\$ (95,939,676)	\$ (66,641,733)	\$ (50,117,814)	\$ (25,170,996)	\$ (23,157,548)	\$ (26,779,992)	\$ (32,788,792)	\$ 16,089,757
B. RECEIPTS										
LCF Revenue Sources										
Principal Apportionment	8010-8019		\$ 13,725,390	\$ 13,725,390	\$ 34,381,694	\$ 24,705,702	\$ 24,705,702	\$ 34,381,694	\$ 24,705,702	\$ 24,290,891
Property Taxes	8020-8079		\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,381,848	\$ 63,012,282	\$ -
Miscellaneous Funds	8080-8099		\$ -	\$ -	\$ -	\$ (2,290,444)	\$ (1,347,320)	\$ -	\$ (2,155,712)	\$ -
Federal Revenues	8100-8299		\$ 4,207	\$ 114,682	\$ 10,288	\$ 119,578	\$ 1,792,054	\$ 3,571,377	\$ 1,468,725	\$ 232,174
Other State Revenues	8300-8599		\$ 2,128,714	\$ 1,603,022	\$ 2,829,088	\$ 2,912,922	\$ 4,979,959	\$ 2,412,316	\$ 9,554,095	\$ 2,412,316
Other Local Revenues	8600-8799		\$ 1,682,478	\$ 315,507	\$ 15,686	\$ 607,502	\$ 129,529	\$ 572,434	\$ 1,041,614	\$ 286,806
Interfund Transfers In	8910-8929		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL RECEIPTS			\$ 17,540,789	\$ 15,758,600	\$ 37,236,756	\$ 26,055,261	\$ 30,259,924	\$ 42,319,669	\$ 97,626,706	\$ 27,222,187
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		\$ 1,862,410	\$ 4,304,564	\$ 19,476,440	\$ 20,246,736	\$ 21,861,952	\$ 20,483,586	\$ 20,380,079	\$ 20,822,533
Classified Salaries	2000-2999		\$ 2,591,589	\$ 3,879,542	\$ 4,985,790	\$ 5,175,582	\$ 5,345,045	\$ 5,253,242	\$ 5,163,589	\$ 5,039,117
Employee Benefits	3000-3999		\$ 2,921,998	\$ 4,427,605	\$ 16,889,400	\$ 16,892,553	\$ 17,132,704	\$ 17,559,942	\$ 17,055,569	\$ 17,948,831
Books and Supplies	4000-4999		\$ 428,018	\$ 3,054,795	\$ 1,848,931	\$ 1,475,891	\$ 1,511,281	\$ 1,166,524	\$ 1,291,574	\$ 1,267,976
Services	5000-5999		\$ 705,892	\$ 2,653,232	\$ 4,063,462	\$ 7,291,878	\$ 5,490,962	\$ 6,648,198	\$ 5,047,442	\$ 6,393,156
Capital Outlay	6000-6599		\$ 5,699	\$ 107,544	\$ 58,076	\$ 71,143	\$ 38,844	\$ 17,187	\$ 21,863	\$ 17,487
Other Outgo	7000-7499		\$ 692	\$ (19,304)	\$ (1,213)	\$ 5,986	\$ (5)	\$ 447	\$ (10,451)	\$ (21,837)
Interfund Transfers Out	7600-7629		\$ 46,702	\$ 43,987	\$ 6,242	\$ 55,970	\$ 2,208	\$ 126,094	\$ 206,297	\$ 120,210
TOTAL DISBURSEMENTS			\$ 8,563,000	\$ 18,451,967	\$ 47,327,128	\$ 51,215,739	\$ 51,382,990	\$ 51,255,219	\$ 49,155,963	\$ 51,587,472
D. BALANCE SHEET ITEMS										
Assets and Deferred Outflows										
Cash Not In Treasury	9111-9199	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Accounts Receivable	9200-9299	\$ 150,318,330.19	\$ 32,953,439	\$ 25,474,668	\$ 35,237,582	\$ 27,173,098	\$ 17,502,184	\$ 2,944,125	\$ 416,760	\$ -
Due From Other Funds	9310	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Stores	9320	\$ (0.01)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SUBTOTAL ASSETS		\$ 150,318,330.18	\$ 32,953,439	\$ 25,474,668	\$ 35,237,582	\$ 27,173,098	\$ 17,502,184	\$ 2,944,125	\$ 416,760	\$ -
Liabilities and Deferred Inflows										
Accounts Payable	9500-9599	\$ (21,756,913.68)	\$ (12,633,284)	\$ (6,257,383)	\$ (200,392)	\$ 828	\$ (1,562)	\$ (17,375)	\$ (8,955)	\$ (803,766)
Due To Other Funds	9610	\$ -	\$ -							
Current Loans	9640	\$ -								
Unearned Revenues	9650	\$ -								
SUBTOTAL LIABILITIES		\$ (21,756,913.68)	\$ (12,633,284)	\$ (6,257,383)	\$ (200,392)	\$ 828	\$ (1,562)	\$ (17,375)	\$ (8,955)	\$ (803,766)
TOTAL BALANCE SHEET ITEMS		\$ 128,561,416.51	\$ 20,320,154	\$ 19,217,285	\$ 35,037,190	\$ 27,173,926	\$ 17,500,622	\$ 2,926,750	\$ 407,806	\$ (803,766)
E. NET INCREASE/DECREASE B - C + D			\$ 29,297,943	\$ 16,523,919	\$ 24,946,819	\$ 2,013,447	\$ (3,622,444)	\$ (6,008,800)	\$ 48,878,549	\$ (25,169,051)
F. ENDING CASH (A + E)			\$ (66,641,733)	\$ (50,117,814)	\$ (25,170,996)	\$ (23,157,548)	\$ (26,779,992)	\$ (32,788,792)	\$ 16,089,757	\$ (9,079,294)
G. Ending Cash, Plus Cash Accruals and		\$ 32,621,740.02								
DEFERRALS			\$ 92,748,534	\$ 67,312,481	\$ 41,876,428	\$ 16,440,376	\$ 0	\$ 0	\$ 0	\$ 0

Cashflow Worksheet - Budget Year (3)

2022-23 NO DEFERRALS	Object	March 2023	April 2023	May 2023	June 2023	Accrual	Adjustments	Total	Budget
A. BEGINNING CASH	9110	\$ (9,079,294)	\$ (19,993,754)	\$ (32,852,700)	\$ (34,010,844)				
B. RECEIPTS									
LCF Revenue Sources									
Principal Apportionment	8010-8019	\$ 33,753,703	\$ 24,290,891	\$ 24,290,891	\$ -	\$ 33,953,786	\$ -	\$ 310,911,437	\$ 310,911,437
Property Taxes	8020-8079	\$ -	\$ 12,160,265	\$ 25,426,008	\$ 7,738,350	\$ 829,109	\$ -	\$ 110,547,863	\$ 110,547,863
Miscellaneous Funds	8080-8099	\$ (751,540)	\$ -	\$ (1,347,320)	\$ (2,052,254)	\$ (1,751,516)	\$ -	\$ (11,696,106)	\$ (11,696,106)
Federal Revenues	8100-8299	\$ 3,456,175	\$ 480,806	\$ 181,309	\$ 13,598,275	\$ 13,707,249	\$ -	\$ 38,736,898	\$ 38,736,898
Other State Revenues	8300-8599	\$ 4,709,576	\$ 2,449,532	\$ 2,644,680	\$ 6,306,697	\$ 4,147,051	\$ 17,480,098	\$ 66,570,064	\$ 66,570,064
Other Local Revenues	8600-8799	\$ 423,773	\$ 825,822	\$ 841,347	\$ 1,023,987	\$ 1,919,327	\$ -	\$ 9,685,813	\$ 9,685,813
Interfund Transfers In	8910-8929	\$ 928,700	\$ -	\$ -	\$ 1,724,729	\$ (0)	\$ -	\$ 2,653,429	\$ 2,653,429
TOTAL RECEIPTS		\$ 42,520,387	\$ 40,207,316	\$ 52,036,915	\$ 28,339,783	\$ 52,805,005	\$ 17,480,098	\$ 527,409,398	\$ 527,409,398
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	\$ 21,415,056	\$ 20,561,611	\$ 20,487,819	\$ 21,381,564	\$ 2,434,979		\$ 215,719,332	\$ 215,719,332
Classified Salaries	2000-2999	\$ 5,246,134	\$ 5,250,453	\$ 5,547,609	\$ 5,422,477	\$ 498,225		\$ 59,398,394	\$ 59,398,394
Employee Benefits	3000-3999	\$ 18,287,866	\$ 18,293,373	\$ 17,172,272	\$ 17,606,594	\$ 1,644,768	\$ 17,480,098	\$ 201,313,575	\$ 201,313,575
Books and Supplies	4000-4999	\$ 1,208,226	\$ 1,314,672	\$ 2,120,870	\$ 4,244,552	\$ 6,213,020		\$ 27,146,329	\$ 27,146,329
Services	5000-5999	\$ 6,174,153	\$ 6,781,322	\$ 6,756,588	\$ 7,787,018	\$ 6,593,644		\$ 72,386,946	\$ 72,386,946
Capital Outlay	6000-6599	\$ 27,140	\$ 17,899	\$ 16,165	\$ 28,246	\$ 37,141		\$ 464,435	\$ 464,435
Other Outgo	7000-7499	\$ (1,004)	\$ (483)	\$ (1,359)	\$ (4,603)	\$ 13,300		\$ (39,836)	\$ (39,836)
Interfund Transfers Out	7600-7629	\$ 269,453	\$ 43,621	\$ 97,038	\$ 830,321	\$ 133,721		\$ 1,981,864	\$ 1,981,864
TOTAL DISBURSEMENTS		\$ 52,627,025	\$ 52,262,469	\$ 52,197,003	\$ 57,296,168	\$ 17,568,799	\$ 17,480,098	\$ 578,371,039	\$ 578,371,039
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
Cash Not In Treasury	9111-9199	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	
Accounts Receivable	9200-9299	\$ -	\$ -	\$ -	\$ 795,054	\$ 7,821,420		\$ 150,318,330	
Due From Other Funds	9310	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	
Stores	9320	\$ -	\$ -	\$ -	\$ -	\$ (0)		\$ (0)	
SUBTOTAL ASSETS		\$ -	\$ -	\$ -	\$ 795,054	\$ 7,821,420	\$ -	\$ 150,318,330	
Liabilities and Deferred Inflows									
Accounts Payable	9500-9599	\$ (807,822)	\$ (803,793)	\$ (998,056)	\$ 774,646	\$ (0)		\$ (21,756,914)	
Due To Other Funds	9610			\$ -	\$ -	\$ -		\$ -	
Current Loans	9640			\$ -	\$ -	\$ -		\$ -	
Unearned Revenues	9650			\$ -	\$ -	\$ -		\$ -	
SUBTOTAL LIABILITIES		\$ (807,822)	\$ (803,793)	\$ (998,056)	\$ 774,646	\$ (0)	\$ -	\$ (21,756,914)	
TOTAL BALANCE SHEET ITEMS		\$ (807,822)	\$ (803,793)	\$ (998,056)	\$ 1,569,700	\$ 7,821,420	\$ -	\$ 128,561,417	
E. NET INCREASE/DECREASE B - C + D		\$ (10,914,459)	\$ (12,858,946)	\$ (1,158,144)	\$ (27,386,685)	\$ 43,057,626	\$ -	\$ 77,599,775	\$ (50,961,642)
F. ENDING CASH (A + E)		\$ (19,993,754)	\$ (32,852,700)	\$ (34,010,844)	\$ (61,397,528)				
G. Ending Cash, Plus Cash Accruals and								\$ (18,339,902)	
DEFERRALS		\$ 0	\$ 0	\$ 0	\$ 0				