

**Visalia Unified School District  
2022-23  
Cash Flow Projection**

| ACTUALS THROUGH 04/30/2023              |                 | Beg Balances | ACTUAL              | ACTUAL              | ACTUAL              | ACTUAL             | ACTUAL             | ACTUAL             | ACTUAL             | ACTUAL             | ACTUAL             | ACTUAL             | PROJECTED          | PROJECTED           |                    |          |                    | Current            |
|---|-----------------|--------------|---------------------|---------------------|---------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|---------------------|--------------------|----------|--------------------|--------------------|
| Object                                  | (for ref. only) | July         | August              | September           | October             | November           | December           | January            | February           | March              | April              | May                | June               | Accruals            | Adjustments        | Total    | Budget             |                    |
| <b>A. BEGINNING CASH</b>                | 9110            | 159,877,142  | 159,877,142         | 98,005,313          | 81,752,390          | 64,499,328         | 55,135,750         | 50,646,983         | 120,748,012        | 113,961,952        | 112,073,594        | 118,018,878        | 137,869,455        | 140,465,518         |                    |          |                    |                    |
| <b>B. RECEIPTS</b>                      |                 |              |                     |                     |                     |                    |                    |                    |                    |                    |                    |                    |                    |                     |                    |          |                    |                    |
| Revenue Limit Sources                   |                 |              |                     |                     |                     |                    |                    |                    |                    |                    |                    |                    |                    |                     |                    |          |                    |                    |
| Property Taxes                          | 8020-8079       |              | 0                   | 0                   | 0                   | 0                  | 0                  | 27,768,412         | 4,665,229          | 0                  | 0                  | (35)               | 17,318,389         | 1,719,015           | 0                  | 0        | 51,471,010         | 51,472,880         |
| Principal Apportionment                 | 8010-8019       |              | 11,547,877          | 11,547,877          | 40,127,321          | 20,804,049         | 20,786,179         | 40,127,324         | 20,791,295         | 19,350,067         | 42,177,165         | 19,350,067         | 20,794,181         | 34,494,407          | 5,679,609          | 0        | 307,577,420        | 307,983,998        |
| Miscellaneous Funds                     | 8080-8099       |              | 0                   | (123,136)           | (246,273)           | (164,182)          | (164,182)          | 0                  | (164,182)          | (168,779)          | (379,954)          | (192,276)          | (270,830)          | (143,224)           | (92,727)           | 0        | (2,109,745)        | (2,095,678)        |
| Federal Revenue                         | 8100-8299       |              | 0                   | 0                   | 10,014,677          | 3,983,833          | (4,584)            | 5,075,196          | 1,030,310          | 9,646,881          | 4,596,986          | 13,105,429         | 724,318            | 6,942,548           | 69,455,435         | 0        | 124,571,030        | 124,652,380        |
| Other State Revenue                     | 8300-8599       |              | 985,971             | 985,971             | 7,495,596           | 3,225,585          | 1,774,748          | 34,879,391         | 1,789,286          | 1,830,714          | 1,988,900          | 25,495,960         | 10,911,026         | 19,593,187          | 3,241,366          | 0        | 114,197,702        | 114,008,528        |
| Other Local Revenue                     | 8600-8799       |              | 1,615               | 109,413             | 1,343,852           | 2,801,541          | 1,014,045          | 504,715            | 1,356,929          | 4,179,594          | 1,240,354          | 2,752,260          | 2,309,333          | 403,941             | 2,197,643          | 0        | 20,215,234         | 20,290,664         |
| Interfund Transfers In                  | 8910-8929       |              | 0                   | 0                   | 0                   | 0                  | 0                  | 0                  | 0                  | 0                  | 0                  | 0                  | 0                  | 0                   | 0                  | 0        | 0                  | 0                  |
| All Other Financing Sources             | 8930-8979       |              | 0                   | 0                   | 0                   | 0                  | 0                  | 0                  | 0                  | 0                  | 0                  | 0                  | 0                  | 0                   | 0                  | 0        | 0                  | 0                  |
| <b>TOTAL RECEIPTS</b>                   |                 |              | <b>12,535,463</b>   | <b>12,520,125</b>   | <b>58,735,173</b>   | <b>30,650,827</b>  | <b>23,406,207</b>  | <b>108,355,038</b> | <b>29,468,868</b>  | <b>34,838,477</b>  | <b>49,623,451</b>  | <b>60,511,405</b>  | <b>51,786,417</b>  | <b>63,009,874</b>   | <b>80,481,326</b>  | <b>0</b> | <b>615,922,652</b> | <b>616,312,772</b> |
| <b>C. DISBURSEMENTS</b>                 |                 |              |                     |                     |                     |                    |                    |                    |                    |                    |                    |                    |                    |                     |                    |          |                    |                    |
| Certificated Salaries                   | 1000-1999       |              | 7,768,331           | 15,068,481          | 16,142,572          | 16,364,771         | 16,454,615         | 16,508,863         | 16,022,457         | 16,264,940         | 16,408,201         | 16,597,845         | 17,100,664         | 17,027,410          | 300,252            | 0        | 188,029,401        | 194,398,821        |
| Classified Salaries                     | 2000-2999       |              | 7,159,606           | 5,081,879           | 5,320,391           | 5,228,399          | 5,419,681          | 5,423,290          | 5,279,815          | 5,531,131          | 5,452,478          | 5,643,397          | 6,285,942          | 6,260,445           | 461,744            | 0        | 68,548,198         | 71,721,851         |
| Employee Benefits                       | 3000-3999       |              | 3,010,483           | 5,908,237           | 10,166,413          | 10,240,139         | 10,315,566         | 10,236,362         | 10,263,719         | 10,367,116         | 10,426,929         | 10,523,877         | 10,502,785         | 22,818,800          | 7,859,873          | 0        | 132,640,298        | 133,881,687        |
| Books and Supplies                      | 4000-4999       |              | 1,184,454           | 2,023,175           | 1,923,876           | 3,889,663          | 3,180,791          | 1,709,993          | 1,021,419          | 1,294,207          | 2,308,868          | 1,238,082          | 9,808,522          | 10,741,449          | 6,321,006          | 0        | 46,645,505         | 112,411,240        |
| Services                                | 5000-5999       |              | 1,097,923           | 5,808,976           | 3,303,713           | 4,833,929          | 3,663,721          | 3,842,044          | 3,194,066          | 4,904,871          | 8,102,547          | 3,614,428          | 4,172,363          | 4,060,288           | 1,753,380          | 0        | 52,352,249         | 53,868,459         |
| Capital Outlay                          | 6000-6999       |              | 248,977             | 1,665,725           | 763,743             | 3,762,349          | 851,521            | 7,018,631          | (264,743)          | 929,767            | 1,054,074          | 2,172,220          | 2,552,646          | 1,931,283           | 4,264,648          | 0        | 26,950,842         | 45,378,664         |
| Other Outgo                             | 7000-7499       |              | 340,451             | 1,281,941           | 234,339             | 255,796            | 255,796            | 156,284            | 255,796            | 620,159            | 195,529            | 453,455            | 68,794             | 2,747,718           | (198,955)          | 0        | 6,667,101          | 8,984,734          |
| Interfund Transfers Out                 | 7600-7629       |              | 0                   | 0                   | 0                   | 0                  | 0                  | 0                  | 0                  | 0                  | 0                  | 0                  | 0                  | 0                   | 0                  | 0        | 0                  | 0                  |
| All Other Financing Uses                | 7630-7699       |              | 0                   | 0                   | 0                   | 0                  | 0                  | 0                  | 0                  | 0                  | 0                  | 0                  | 0                  | 0                   | 0                  | 0        | 0                  | 0                  |
| <b>TOTAL DISBURSEMENTS</b>              |                 |              | <b>20,810,224</b>   | <b>36,838,415</b>   | <b>37,855,048</b>   | <b>44,575,046</b>  | <b>40,141,690</b>  | <b>44,895,466</b>  | <b>35,772,528</b>  | <b>39,912,191</b>  | <b>43,948,625</b>  | <b>40,243,303</b>  | <b>50,491,716</b>  | <b>65,587,393</b>   | <b>20,761,948</b>  | <b>0</b> | <b>521,833,593</b> | <b>620,645,456</b> |
| <b>D. BALANCE SHEET TRANSACTIONS</b>    |                 |              |                     |                     |                     |                    |                    |                    |                    |                    |                    |                    |                    |                     |                    |          |                    |                    |
| <b>Assets</b>                           | 9200            |              |                     |                     |                     |                    |                    |                    |                    |                    |                    |                    |                    |                     |                    |          |                    |                    |
| Cash Not in Treasury                    | 9111-9199       |              | 0                   | 0                   | 0                   | 0                  | 0                  | 0                  | 0                  | 0                  | 0                  | 0                  | 0                  | 0                   | 0                  | 0        | 0                  | 0                  |
| Accounts Receivable                     | 9200-9299       | 64,370,191   | 4,956,877           | 7,108,471           | 2,821,414           | 3,446,385          | 10,473,081         | 8,251,129          | 817,103            | 3,761,914          | 402,473            | (291,683)          | 135,310            | (3,413,487)         | 0                  | 0        | 25,901,204         | 0                  |
| Due From Other Funds                    | 9310            |              | 0                   | 0                   | 0                   | 0                  | 0                  | 0                  | 0                  | 0                  | 0                  | 0                  | 0                  | 0                   | 0                  | 0        | 0                  | 0                  |
| Stores                                  | 9320            |              | 0                   | 0                   | 0                   | 0                  | 0                  | 0                  | 0                  | 0                  | 0                  | 0                  | 0                  | 0                   | 0                  | 0        | 0                  | 0                  |
| Prepaid Expenditures                    | 9330            |              | 0                   | 0                   | 0                   | 0                  | 0                  | 0                  | 0                  | 0                  | 0                  | 0                  | 0                  | 0                   | 0                  | 0        | 0                  | 0                  |
| Other Current Assets                    | 9340            |              | 0                   | 0                   | 0                   | 0                  | 0                  | 0                  | 0                  | 0                  | 0                  | 0                  | 0                  | 0                   | 0                  | 0        | 0                  | 0                  |
| <b>SUBTOTAL ASSETS</b>                  |                 | 64,370,191   | 4,956,877           | 7,108,471           | 2,821,414           | 3,446,385          | 10,473,081         | 8,251,129          | 817,103            | 3,761,914          | 402,473            | (291,683)          | 135,310            | (3,413,487)         | 0                  | 0        | 25,901,204         | 0                  |
| <b>Liabilities</b>                      |                 |              |                     |                     |                     |                    |                    |                    |                    |                    |                    |                    |                    |                     |                    |          |                    |                    |
| Accounts Payable                        | 9500-9599       | 88,011,678   | 58,553,945          | (956,896)           | 27,086,455          | (1,114,255)        | (1,773,634)        | 1,609,672          | 1,299,503          | 576,558            | 132,014            | 125,842            | (1,166,052)        | 17,706,791          | 0                  | 0        | (14,068,265)       | 0                  |
| Due to Other Funds                      | 9610            |              | 0                   | 0                   | 0                   | 0                  | 0                  | 0                  | 0                  | 0                  | 0                  | 0                  | 0                  | 0                   | 0                  | 0        | 0                  | 0                  |
| Current Loans                           | 9640            |              | 0                   | 0                   | 0                   | 0                  | 0                  | 0                  | 0                  | 0                  | 0                  | 0                  | 0                  | 0                   | 0                  | 0        | 0                  | 0                  |
| Deferred Revenues                       | 9650            | 13,868,146   | 0                   | 0                   | 13,868,146          | 0                  | 0                  | 0                  | 0                  | 0                  | 0                  | 0                  | 0                  | 0                   | 0                  | 0        | 0                  | 0                  |
| <b>SUBTOTAL LIABILITIES</b>             |                 | 101,879,824  | 58,553,945          | (956,896)           | 40,954,601          | (1,114,255)        | (1,773,634)        | 1,609,672          | 1,299,503          | 576,558            | 132,014            | 125,842            | (1,166,052)        | 17,706,791          | 0                  | 0        | (14,068,265)       | 0                  |
| <b>Nonoperating</b>                     |                 |              |                     |                     |                     |                    |                    |                    |                    |                    |                    |                    |                    |                     |                    |          |                    |                    |
| Suspense Clearing                       | 9910            |              | 0                   | 0                   | 0                   | 0                  | 0                  | 0                  | 0                  | 0                  | 0                  | 0                  | 0                  | 0                   | 0                  | 0        | 0                  | 0                  |
| <b>TOTAL BALANCE SHEET TRANSACTIONS</b> |                 | 122,367,510  | (53,597,069)        | 8,065,367           | (38,133,187)        | 4,560,641          | 12,246,716         | 6,641,457          | (482,400)          | 3,185,356          | 270,459            | (417,525)          | 1,301,362          | (21,120,278)        | 0                  | 0        | 39,969,469         | 0                  |
| <b>E. NET INCREASE/DECREASE (B-C+D)</b> |                 |              | <b>(61,871,829)</b> | <b>(16,252,923)</b> | <b>(17,253,062)</b> | <b>(9,363,578)</b> | <b>(4,488,767)</b> | <b>70,101,029</b>  | <b>(6,786,060)</b> | <b>(1,888,358)</b> | <b>5,945,284</b>   | <b>19,850,577</b>  | <b>2,596,063</b>   | <b>(23,697,797)</b> | <b>59,719,378</b>  | <b>0</b> | <b>134,058,528</b> | <b>(4,332,684)</b> |
| <b>F. ENDING CASH (A+E)</b>             |                 |              | <b>98,005,313</b>   | <b>81,752,390</b>   | <b>64,499,328</b>   | <b>55,135,750</b>  | <b>50,646,983</b>  | <b>120,748,012</b> | <b>113,961,952</b> | <b>112,073,594</b> | <b>118,018,878</b> | <b>137,869,455</b> | <b>140,465,518</b> | <b>116,767,721</b>  |                    |          |                    |                    |
| <b>G. ENDING CASH, PLUS ACCRUALS</b>    |                 |              |                     |                     |                     |                    |                    |                    |                    |                    |                    |                    |                    |                     | <b>176,487,099</b> |          |                    |                    |