

**Chula Vista Elementary School District
Annual Financial and Budget Report
Fiscal Year 2018-19**

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Total General Fund
Summary of Revenues, Expenditures, and Changes in Fund Balance

<u>Description</u>	2017-18 Adopted <u>Budget</u>	2017-18 Second Interim <u>Budget</u>	2017-18 Estimated Actuals <u>Budget</u>	2018-19 Proposed <u>Budget</u>
A. Revenues	\$256,484,058	\$264,146,805	\$262,537,132	\$277,356,763
B. Expenditures	<u>273,909,497</u>	<u>279,080,633</u>	<u>274,439,807</u>	<u>283,390,821</u>
C. Excess (Deficiency) of Revenues over Expenditures	(17,425,439)	(14,933,828)	(11,902,675)	(6,034,058)
D. Other Financing Sources/Uses	<u>(442,210)</u>	<u>(442,210)</u>	<u>(442,210)</u>	<u>(42,210)</u>
E. Net Increase (Decrease) in Fund Balance	(17,867,649)	(15,376,038)	(12,344,885)	(6,076,268)
F. Fund Balance, Reserves				
1. Beginning Balance as of July 1	<u>55,968,976</u>	<u>56,764,224</u>	<u>56,764,224</u>	<u>44,419,339</u>
2. Net Ending Balance	<u>\$38,101,327</u>	<u>\$41,388,186</u>	<u>\$44,419,339</u>	<u>\$38,343,071</u>

06-20-18

General Fund
Summary of Unrestricted Revenues, Expenditures, and Changes in Fund Balance

<u>Description</u>	<u>2017-18 Adopted Budget</u>	<u>2017-18 Second Interim Budget</u>	<u>2017-18 Estimated Actuals Budget</u>	<u>2018-19 Proposed Budget</u>
A. Revenues	\$211,428,411	\$215,887,983	\$215,909,377	\$230,206,674
B. Expenditures	<u>188,403,355</u>	<u>188,907,824</u>	<u>186,785,498</u>	<u>192,005,774</u>
C. Excess (Deficiency) of Revenues over Expenditures	23,025,056	26,980,159	29,123,879	38,200,900
D. Other Financing Sources/Uses				
1. Transfer to Pupil Transportation Equipment Fund	(400,000)	(400,000)	(400,000)	0
2. Transfer to Child Development Fund	(42,210)	(42,210)	(42,210)	(42,210)
3. Contributions to Special Education and Maintenance	<u>(38,083,893)</u>	<u>(39,412,853)</u>	<u>(39,409,597)</u>	<u>(43,350,781)</u>
	(38,526,103)	(39,855,063)	(39,851,807)	(43,392,991)
E. Net Increase (Decrease) in Fund Balance	<u>(15,501,047)</u>	<u>(12,874,904)</u>	<u>(10,727,928)</u>	<u>(5,192,091)</u>
F. Fund Balance, Reserves				
1. Beginning Balance as of July 1	53,602,374	54,263,090	54,263,090	43,535,162
2. Net Ending Balance				
a. Revolving Cash Fund	135,000	135,000	135,000	135,000
b. Stores	700,000	700,000	700,000	700,000
c. Designated for Economic Uncertainties	37,016,327	40,303,186	40,078,646	37,258,071
d. Designated for School LCAP/Site Funds	0	0	2,371,516	0
e. Designated for School Donations/Gifts	<u>250,000</u>	<u>250,000</u>	<u>250,000</u>	<u>250,000</u>
Total Fund Balance, Reserves	<u>\$38,101,327</u>	<u>\$41,388,186</u>	<u>\$43,535,162</u>	<u>\$38,343,071</u>
 Minimum 3% Reserve	 3% = \$8,230,551	 3% = \$8,385,685	 3% = \$8,246,461	 3% = \$8,502,991

**General Fund
Summary of Unrestricted Revenues**

	2017-18 Adopted Budget	2017-18 Second Interim Budget	2017-18 Estimated Actuals Budget	2018-19 Proposed Budget
<u>Student Factors</u>				
1. <u>K-6 ADA</u>	28,725	28,751	28,604	28,661
2. <u>Less Direct Funded Charters ADA</u>	(6,050)	(6,071)	(6,003)	(6,060)
Adjusted K-6 ADA	<u>22,675</u>	<u>22,680</u>	<u>22,601</u>	<u>22,601</u>
<u>Revenues</u>				
1. <u>LCFF Sources</u>	\$194,902,233	\$195,098,023	\$195,007,503	\$205,250,330
2. <u>Federal Revenues</u>				
a. Impact Aid (PL874)	\$435,000	\$435,000	\$368,014	\$400,000
b. U.S. Wildlife Reserve	7,123	9,452	9,452	8,000
c. Medi-Cal Administrative Activities/Other Federal	230,000	401,085	537,970	230,000
Total Federal Revenues	<u>\$672,123</u>	<u>\$845,537</u>	<u>\$915,436</u>	<u>\$638,000</u>
3. <u>Other State Revenues</u>				
a. Mandated Block Grant	\$654,746	\$687,584	\$687,584	\$702,441
b. Mandated Costs-Prior year claims (one-time)	0	3,338,678	3,338,678	7,769,770
c. Lottery-unrestricted	3,469,304	3,533,298	3,533,298	3,444,248
d. STAR/CELDT Testing	55,295	54,306	55,295	54,306
Total State Revenues	<u>\$4,179,345</u>	<u>\$7,613,866</u>	<u>\$7,614,855</u>	<u>\$11,970,765</u>
4. <u>Other Local Revenues</u>				
a. Sale of Equipment/Supplies/Other	30,000	31,327	31,327	30,000
b. Transportation Services Study Trips	300,000	300,000	250,000	250,000
c. Leases & Rentals	287,172	339,152	339,152	340,000
d. Interest*	200,000	447,677	547,677	300,000
e. Nonresident Tuition	1,500	1,500	1,500	1,500
f. Interagency	9,849,859	9,566,610	9,557,636	10,319,900
g. Student Teaching	20,000	20,000	20,000	20,000
h. Other In-lieu Tax	6,179	6,179	6,179	6,179
i. All Other Local	730,000	1,368,112	1,368,112	830,000
j. School Gifts/United Way	250,000	250,000	250,000	250,000
Total Local Revenues	<u>\$11,674,710</u>	<u>\$12,330,557</u>	<u>\$12,371,583</u>	<u>\$12,347,579</u>
Total Revenues	<u><u>\$211,428,411</u></u>	<u><u>\$215,887,983</u></u>	<u><u>\$215,909,377</u></u>	<u><u>\$230,206,674</u></u>

**General Fund
Summary of Unrestricted
Expenditures by Object Code**

State Object Code	Description	2017-18 Adopted Budget	2017-18 Second Interim @ 01-31-18	2017-18 Estimated Actuals @ Year End	2018-19 Proposed Budget
<u>Expenditures</u>					
1000	Certificated Salaries	\$102,246,665	\$102,711,064	\$102,048,752	\$104,314,556
2000	Classified Salaries	26,857,654	27,539,684	27,379,048	26,882,796
3000	Employee Benefits	38,315,535	38,578,220	38,331,770	40,945,743
4000	Books and Supplies	7,328,023	6,539,712	5,460,865	6,074,913
5000	Services & Other Operating Expenses	15,238,689	15,415,147	15,415,855	16,593,778
6000	Capital Outlay	293,846	408,063	412,745	111,145
7000	Other Outgo/Uses	<u>(1,877,057)</u>	<u>(2,284,066)</u>	<u>(2,263,537)</u>	<u>(2,917,157)</u>
	Total Expenditures	<u>\$188,403,355</u>	<u>\$188,907,824</u>	<u>\$186,785,498</u>	<u>\$192,005,774</u>

Chula Vista Elementary School District
Summary: General Fund Restricted Programs

Program	2017-18 Adopted Rev Budget	2017-18 Adopted Exp Budget	2017-18 Beginning Fund Balance	2017-18 C/O + Ent at 2nd Interim	2017-18 Est. Revenue at Year End	2017-18 Est. Expense at Year End	2018-19 Proposed Rev Budget	2018-19 Proposed Exp. Budget
LCFF SOURCES								
Special Education	\$ 1,314,826	\$ 1,314,826		\$ 1,372,725	\$ 1,417,206	\$ 1,417,206	\$ 1,417,206	\$ 1,417,206
TOTAL LCFF SOURCES	\$ 1,314,826	\$ 1,314,826	\$ 0	\$ 1,372,725	\$ 1,417,206	\$ 1,417,206	\$ 1,417,206	\$ 1,417,206
FEDERAL								
Title I - Federal Compensatory Education	\$ 5,076,203	\$ 5,076,203		\$ 6,156,779	\$ 5,578,042	\$ 5,578,042	\$ 5,591,582	5,591,582
SPED, Local Assistance	4,847,777	4,847,777		4,847,777	4,808,203	4,808,203	4,808,203	\$ 4,808,203
SPED, Local Assistance, Private School ISPs	36,878	36,878		36,758	21,215	21,215	31,111	31,111
Federal Preschool Grant	254,546	254,546		254,598	247,414	247,414	247,362	247,362
Federal Preschool Local Entitlement	897,767	897,767		933,080	896,922	896,922	784,087	784,087
Federal IDEA Mental Health Local Entitlement	335,892	335,892		369,545	369,545	369,545	329,382	329,382
Federal Preschool Staff Development	2,835	2,835		4,205	4,091	4,091	2,721	2,721
Title II - Teacher Quality	820,102	820,102		740,155	688,344	688,344	787,787	787,787
Title II - Principal Training	64,881	64,881		0	0	0	0	0
California Math and Science Partnership (CaMSP)	138,357	138,357		0	0	0	0	0
Title III - Ed of LEP Immigrant Subgrant	119,410	119,410		131,735	59,281	59,281	155,638	155,638
Title III - Ed of LEP (EIEP/Bilingual Programs)	921,688	921,688		1,135,837	851,878	851,878	1,055,416	1,055,416
Head Start Preschool	0	0		608,692	566,084	566,084	402,608	402,608
Medi-Cal Billing	0	783,912	796,597	0	715,894	741,120	0	771,371
Medi-Cal Target Case Management - Fam Res Ctr	0	34,449	39,546	0	47,770	52,390	0	34,926
Mathematics/Reading AB 466 (One Time)	3,903	3,903		3,903	0	0	3,903	3,903
TOTAL FEDERAL PROGRAMS	\$ 13,520,239	\$ 14,338,600	\$ 836,143	\$ 15,223,064	\$ 14,854,683	\$ 14,884,529	\$ 14,199,800	\$ 15,006,097
STATE								
Active Transportation Program	\$ 0	\$ 0		\$ 36,433	\$ 36,433	36,433	\$ 0	\$ 0
California Clean Energy Jobs Act (Prop 39) Year 17/18	0	0		1,279,295	511,718	511,718	767,577	767,577
Educator Effectiveness	0	1,300,606	1,379,116	0	0	1,379,116	0	0
Lottery/Restricted	1,084,158	1,331,793	285,875	1,253,161	1,253,161	1,461,156	1,253,161	1,331,041
Special Ed: Mental Health Services	1,732,358	1,732,358		1,742,100	1,743,008	1,743,008	1,786,916	1,786,916
STRS On-Behalf Pension Contribution	9,453,706	9,453,706		9,453,706	9,453,706	9,453,706	10,304,174	10,304,174
Williams Emergency Repair Program	61,125	61,125		85,187	85,187	85,187	0	0
TOTAL STATE PROGRAMS	\$ 12,331,347	\$ 13,879,588	\$ 1,664,991	\$ 13,849,882	\$ 13,083,213	\$ 14,670,324	\$ 14,111,828	\$ 14,189,708
LOCAL								
Special Education	\$ 12,777,743	\$ 12,777,743		\$ 12,618,068	\$ 12,478,601	\$ 12,478,601	\$ 12,785,351	\$ 12,785,351
Special Education - Low Incidence	51,807	51,807		51,807	59,147	59,147	59,147	59,147
After School Learning & Safe Neighborhoods	2,991,794	2,991,794		3,171,039	3,171,039	3,171,039	3,171,039	3,171,039
21st Century Comm. Learning Center (21stCCLC)	0	0		102,894	102,894	102,894	0	0
Alliance Health Care / FRC	29,091	29,091		29,091	23,273	23,273	5,818	5,818
Ball Foundation - District	37,693	37,693		37,479	0	0	37,479	37,479
Ball Foundation Community Schools - Various Sites	9,755	9,755		9,755	9,755	9,755	0	0
Be There San Diego	0	0		14,869	14,869	14,869	0	0
CA Family Resource Assn.	11,888	11,888		52,735	37,742	37,742	20,322	20,322
CDBG/City of CV - Child Advocate - Fam Res Ctrs	0	0		9,623	19,194	19,194	0	0
CTC Paraprof Teacher Training Repayment Acct	9,093	9,093		9,093	0	0	9,093	9,093
CV Comm Collaborative/Fam Res Ctrs (CVCC/FRC)	19,371	19,371		32,400	36,672	36,672	2,760	2,760
CV Comm Collaborative Community Project	8,009	8,009		22,042	23,038	23,038	7,679	7,679
Center for Civic Engagement	0	0		190	190	190	0	0
Chargers Champion - Hilltop Drive School	374	374		374	0	0	374	374
Children's Partnership	0	0		7,688	7,688	7,688	0	0
Day of the Child / FRC	15,724	15,724		16,038	22,988	22,988	0	0
District Intramural Sports	14,236	14,236		10,240	12,496	12,496	18,744	18,744

Chula Vista Elementary School District
Summary: General Fund Restricted Programs

Program	2017-18 Adopted Rev Budget	2017-18 Adopted Exp Budget	2017-18 Beginning Fund Balance	2017-18 C/O + Ent at 2nd Interim	2017-18 Est. Revenue at Year End	2017-18 Est. Expense at Year End	2018-19 Proposed Rev Budget	2018-19 Proposed Exp. Budget
EastLake Educational Foundation	30,624	30,624		81,332	69,132	69,132	12,200	12,200
EISS Implementation Grant	107	107		107	0	0	107	107
Even Start/Toyota Family Literacy Prgm	61	61		61	0	0	61	61
Even Start/Schools Support	1,485	1,485		1,485	0	0	1,485	1,485
Even Start/Schools Support/Coaching Project	1,447	1,447		1,447	0	0	1,447	1,447
First 5 Live Well San Diego	0	0		83,952	83,952	83,952	0	0
FRC Kaiser Hospital Foundation	0	0		0	0	0	0	0
General Mills Foundation	34	34		34	0	0	34	34
Girard Foundation Grant	8,158	8,158		8,158	0	0	8,158	8,158
Head Start Preschool	608,417	608,417		0	0	0	0	0
Healthy Families/FRC	0	0		0	0	0	0	0
HHSA/CPPW Healthy Schools Grant	21	21		21	0	0	21	21
HomeTown Grant	2,054	2,054		2,155	216	216	1,940	1,940
Inter-Generational Games - Olympic Training Center	920	920		2,810	5,130	5,130	905	905
Living Coast Discovery Center	0	0		39	0	0	39	39
Microsoft Technology Voucher	235	235		235	0	0	235	235
Kaiser Foundation Hospitals	64,879	64,879		62,631	48,852	48,852	13,779	13,779
Microsoft CA Government Entities Settlement	63,573	63,573		63,573	63,573	63,573	0	0
Midway Magic	1,790	1,790		1,790	0	0	1,790	1,790
National Foundation For Autism Research	2,660	2,660		2,692	0	0	2,692	2,692
OASIS Tutoring Program	3,733	3,733		3,733	0	0	3,733	3,733
Poison Control/FRC	6,571	6,571		20,605	17,760	17,760	3,133	3,133
Professional Development Institutes (PDI)	914	914		914	0	0	914	914
Project Cal-Well	67,837	67,837		136,789	41,037	41,037	95,752	95,752
Promise Neighborhood Grant	48,678	48,678		48,678	36,228	36,228	0	0
Quality Preschool Initiative (QPI)	422,698	422,698		493,582	377,438	377,438	565,768	565,768
REACH	22,500	22,500		0	0	0	0	0
SD Association of Government/FRC	0	0		1,667	6,667	6,667	0	0
San Diego County Intergmntl Prgm - Otay/Early Int.	1,221	1,221		1,221	0	0	1,221	1,221
San Diego Foundation - Vonnice McMillin Fndtn	16,267	16,267		22,822	18,680	18,680	8,006	8,006
San Diego Foundation Teacher's Fund - Various Sites	11,160	11,160		11,160	0	0	11,160	11,160
SD Foundation for Change/FRC	0	0		0	0	0	0	0
SD Prevention Research Ctr/FRC	0	0		0	0	0	0	0
San Diego Unified Port District	0	0		14,091	14,091	14,091	13,760	13,760
Scripps Whittier PV FD/FRC	0	0		0	0	0	0	0
South Bay Community Services - SBCS/FRC	2,990	2,990		7,959	8,065	8,065	2,016	2,016
Speech Contest B of A	800	800		950	2,065	2,065	885	885
Strategies Grant FRC	0	0		0	0	0	0	0
SUHSD - Support	0	0		30,022	160,022	160,022	0	0
SUHSD / FRC	0	0		0	0	0	0	0
SUHSD - Healthy Eating Active Comm (HEAC)	686	686		686	0	0	686	686
Toshiba America Foundation	40	40		40	0	0	40	40
UCSD - CREATE	89,127	89,127		75,917	37,959	37,959	37,959	37,959
USC/DODEA	0	0		6,824	6,824	6,824	0	0
University Principal Preparation Initiative (Wallace Foundation)	429,054	429,054		425,626	255,376	255,376	511,605	511,605
Wells Fargo Donation - District	1,189	1,189		1,189	0	0	1,189	1,189
Wells Fargo Foundation	729	729		729	0	0	729	729
TOTAL LOCAL PROGRAMS	\$ 17,889,237	\$ 17,889,237	\$ 0	\$ 17,813,151	\$ 17,272,653	\$ 17,272,653	\$ 17,421,255	\$ 17,421,255
OTHER FINANCING SOURCES/USES								
Special Education	\$ 31,417,587	\$ 31,417,587		\$ 32,738,722	\$ 32,735,466	\$ 32,735,466	34,847,790	34,847,790
Restricted Maintenance Account	6,674,131	6,674,131		6,674,131	6,674,131	6,674,131	8,502,991	8,502,991
TOTAL OTHER FINANCING SOURCES/USE	\$ 38,091,718	\$ 38,091,718	\$ 0	\$ 39,412,853	\$ 39,409,597	\$ 39,409,597	\$ 43,350,781	\$ 43,350,781
GRAND TOTAL CATEGORICAL PROGRAMS	\$ 83,147,367	\$ 85,513,969	2,501,134	\$ 87,671,675	\$ 86,037,352	\$ 87,654,309	\$ 90,500,870	\$ 91,385,047

Building Fund (21-09)

The Building Fund is used to account for capital facilities projects not funded by Community Facilities District (CFD) proceeds or General Obligation Bond funds. In 2013-14, the District sold Certificates of Participation (COP) to acquire and install classrooms at CVLCC for Grades 9-12 at Silver Wing and to acquire and install classrooms at Feaster Charter for Grades 7 and 8. Both charter schools will make transfers to this fund to cover the COP debt service payments.

	2017-18 Adopted Budget	2017-18 Second Interim @ 1/31/18	2017-18 Estimated Actuals @ Year End	2018-19 Proposed Budget
Beginning Balance, July 1	\$450,847	\$249,298	\$249,298	\$172,888
Revenue				
Interest	\$3,000	\$3,000	\$3,000	\$1,000
Transfer from CVLCC for High School Lease Payment	446,250	446,250	446,250	447,000
Transfer from Feaster for Middle School Lease Payment	144,413	144,413	144,413	145,788
Total Revenue	\$593,663	\$593,663	\$593,663	\$593,788
Total Beginning Balance & Revenue	\$1,044,510	\$842,961	\$842,961	\$766,676
Expenditures				
Supplies	\$0	\$3,872	\$3,872	\$0
Services & Other Expenses	0	7,133	6,797	0
Sites, Buildings & Equipment	129,000	86,000	68,741	173,888
Lease Payments-CVLCC High School	446,250	446,250	446,250	447,000
Lease Payments-Feaster Middle School	144,413	144,413	144,413	145,788
Total Expenditures & Other Outgo	\$719,663	\$687,668	\$670,073	\$766,676
Total Ending Balance, June 30	\$324,847	\$155,293	\$172,888	\$0

Bond Building Fund (21-39)

In November 2012, local voters in School Facilities Improvement District (SFID) No. 1 approved Proposition E, a \$90 million general obligation bond to provide funds to renovate and modernize facilities and improve technology at the District's oldest schools. Education Code Section 15146 requires the District to establish a restricted bond building fund for the purposes of receiving, holding, investing, and disbursing funds for construction projects. \$31,000,000 in Series A bonds was sold in June 2013 and \$14,000,000 in Series B bonds was sold in February 2015 to help finance the modernization. Rice, Castle Park, and Rosebank was modernized during the summer of 2014. Vista Square, Hilltop, and Allen was modernized during the summer of 2015. On January 2017, \$45,000,000 in Series C bonds was sold to finance the modernization of additional schools. Harborside, Kellogg, and Montgomery are scheduled for summer 2018 with Sunnyside scheduled for summer of 2019.

	2017-18 Adopted Budget	2017-18 Second Interim @ 1/31/18	2017-18 Estimated Actuals @ Year End	2018-19 Proposed Budget
Beginning Balance, July 1	<u>\$44,172,050</u>	<u>\$43,247,482</u>	<u>\$43,247,482</u>	<u>\$33,205,345</u>
Revenue				
Interest	<u>\$300,000</u>	<u>\$300,000</u>	<u>\$300,000</u>	<u>\$150,000</u>
Total Revenue	<u>\$300,000</u>	<u>\$300,000</u>	<u>\$300,000</u>	<u>\$150,000</u>
Total Beginning Balance & Revenue	<u>\$44,472,050</u>	<u>\$43,547,482</u>	<u>\$43,547,482</u>	<u>\$33,355,345</u>
Expenditures				
Salaries	\$75,590	\$0	\$0	\$0
Employee Benefits	8,944	0	0	0
Supplies	68,213	80,250	87,916	1,048,234
Services & Other Expenses	30,670	36,083	64,529	116,755
Sites, Buildings & Equipment	<u>8,119,932</u>	<u>9,325,897</u>	<u>10,189,692</u>	<u>24,498,545</u>
Total Expenditures & Other Outgo	<u>\$8,303,349</u>	<u>\$9,442,230</u>	<u>\$10,342,137</u>	<u>\$25,663,534</u>
Total Ending Balance, June 30	<u><u>\$36,168,701</u></u>	<u><u>\$34,105,252</u></u>	<u><u>\$33,205,345</u></u>	<u><u>\$7,691,811</u></u>

Developers' Fees - Capital Improvement Fund (25-18)

The Capital Improvement Fund is used primarily to account for developer fees which are used to mitigate increased classroom requirements brought on by new housing developments. In addition, the District receives redevelopment funds that are used for improvements of schools that benefit the redevelopment area. In December 2003, \$2,789,176 was transferred from the State School Facilities Fund (35-00) to purchase a 15-year Guaranteed Investment Contract needed to repay the 2003 QZABs of \$5,000,000.

	2017-18 Adopted Budget	2017-18 Second Interim @ 1/31/18	2017-18 Estimated Actuals @ Year End	2018-19 Proposed Budget
Beginning Balance, July 1	\$10,887,440	\$11,113,589	\$11,113,589	\$12,103,416
Revenue				
Developer Fees	\$82,000	\$550,000	\$550,000	\$200,000
Interest	44,000	50,000	50,000	50,000
Redevelopment Funds	579,276	729,239	729,239	729,239
Interest Revenue from GIC (Held with Trustee)	180,025	187,149	187,149	96,273
Total Revenue	\$885,301	\$1,516,388	\$1,516,388	\$1,075,512
Total Beginning Balance & Revenue	\$11,772,741	\$12,629,977	\$12,629,977	\$13,178,928
Expenditures				
Classified Salaries and Benefits	\$2,460	\$6,000	\$16,500	\$6,000
Supplies & Materials	0	77,163	70,247	0
Services & Other Expenses	47,000	50,826	136,003	55,000
Sites, Buildings & Equipment	324,888	267,143	303,811	2,467,813
Other Outgo				
Debt Service - 2003 QZAB	0	0	0	5,000,000
Total Expenditures	\$374,348	\$401,132	\$526,561	\$7,528,813
Ending Balance	\$11,398,393	\$12,228,845	\$12,103,416	\$5,650,115
Designated for Redevelopment	\$3,870,396	\$4,063,191	\$3,951,212	\$2,212,638
Designated for School Mitigation	2,631,384	3,261,927	3,248,477	3,437,477
Designated for GIC - 2003 QZAB (Held with Trustee)	4,896,613	4,903,727	4,903,727	0
Total Ending Balance, June 30	\$11,398,393	\$12,228,845	\$12,103,416	\$5,650,115

State School Facilities Fund-SB 50 Modernization/New Construction (35-00)

The State School Facilities Fund was opened in May 1999 in order to separately account for all revenues and expenditures under the Leroy F. Greene Facilities Act of 1988 (SB 50), which established a new state program for school facilities construction and modernization. No state facilities funds have been received since December 2005.

	2017-18 Adopted Budget	2017-18 Second Interim @ 1/31/18	2017-18 Estimated Actuals @ Year End	2018-19 Proposed Budget
Beginning Balance, July 1	\$461,568	\$462,551	\$462,551	\$344,927
Revenue				
State - School Facility Program	\$0	\$0	\$12,954,028	\$0
Local Revenue - Interest	2,000	4,000	4,000	2,000
Total Revenue	\$2,000	\$4,000	\$12,958,028	\$2,000
Total Beginning Balance & Revenue	\$463,568	\$466,551	\$13,420,579	\$346,927
Expenditures				
Other Operating Expenses	\$60,000	\$75,037	\$121,624	\$38,000
Transfer To CFD Fund (49-00)	0	0	12,954,028	0
Total Expenditures	\$60,000	\$75,037	\$13,075,652	\$38,000
Total Ending Balance, June 30	\$403,568	\$391,514	\$344,927	\$308,927

Pupil Transportation Equipment Fund (15-00)

In May 2000, the Pupil Transportation Equipment Fund was established to budget for the replacement of school buses and the purchase of buses needed to accommodate growth in the District. It is the intention that this fund receive revenue transfers from the General Fund so that sufficient funds are available as the need arises for new bus purchases. No transfers were made from 2008-09 through 2012-13. The District transferred \$220,000 to purchase three mid-size buses in 2013-14. In 2014-15, \$400,000 was transferred to purchase two mid-size buses. In 2015-16, \$400,000 was transferred to purchased two 78-passenger buses and two 84-passenger buses. In 2016-17, \$400,000 was transferred to purchase three 84-passenger buses and one mid-size wheelchair capable bus. In 2017-18, \$400,000 will be transferred to purchase one mid-size wheelchair capable bus, two small wheelchair capable buses, and other bus safety and management equipment systems. No transfer is projected during 2018-19.

	2017-18 Adopted Budget	2017-18 Second Interim @ 1/31/18	2017-18 Estimated Actuals @ Year End	2018-19 Proposed Budget
Beginning Balance, July 1	\$4,811	\$307,372	\$307,372	\$310,352
Revenue				
Transfer from General Fund	\$400,000	\$400,000	\$400,000	\$0
Local Revenue - Interest	600	2,000	2,000	500
Total Revenue	\$400,600	\$402,000	\$402,000	\$500
Total Beginning Balance & Revenue	\$405,411	\$709,372	\$709,372	\$310,852
Expenditures				
Sites, Buildings & Equipment	\$400,000	\$509,020	\$399,020	\$110,000
Total Expenditures	\$400,000	\$509,020	\$399,020	\$110,000
Total Ending Balance, June 30	\$5,411	\$200,352	\$310,352	\$200,852

Cafeteria Account (13-00)

The District expects to serve over 4 million breakfasts and lunches in 2017-18. Meals are offered without charge or at reduced prices to children from qualifying families through federal and state reimbursements. The District currently charges \$1.00 for full price breakfasts and \$2.00 for full price lunches. The cost for full price lunches will increase to \$2.50 starting in the 2018-19 school year. Each meal must meet strict nutritional guidelines.

	2017-18 Adopted Budget	2017-18 Second Interim @ 1/31/18	2017-18 Estimated Actuals @ Year End	2018-19 Proposed Budget
Beginning Balance, July 1	\$2,899,922	\$3,248,208	\$3,248,208	\$3,216,732
Revenue				
Federal	\$9,100,000	\$9,300,000	\$9,300,000	\$9,400,000
State	720,000	720,000	720,000	720,000
Local	1,500,000	1,650,000	1,500,000	1,900,000
Total Revenue	\$11,320,000	\$11,670,000	\$11,520,000	\$12,020,000
Total Beginning Balance & Revenue	\$14,219,922	\$14,918,208	\$14,768,208	\$15,236,732
Expenditures				
Classified Salaries	\$4,270,906	\$4,172,627	\$4,149,852	\$4,327,217
Employee Benefits	1,542,749	1,501,413	1,491,981	1,653,127
Supplies & Materials	5,415,000	5,124,700	5,149,850	5,497,750
Services & Other Expenses	118,408	108,982	110,582	109,682
Capital Outlay	120,000	190,000	260,000	340,000
Other Outgo	405,090	389,406	389,211	493,639
Total Expenditures	\$11,872,153	\$11,487,128	\$11,551,476	\$12,421,415
Ending Balance	\$2,347,769	\$3,431,080	\$3,216,732	\$2,815,317
Stores	\$150,000	\$150,000	\$150,000	\$150,000
Restricted	2,197,769	3,281,080	3,066,732	2,665,317
Total Ending Balance, June 30	\$2,347,769	\$3,431,080	\$3,216,732	\$2,815,317

Child Development Fund (12-06)

The Child Development program includes the State Preschool classrooms located at Cook, Feaster Charter, Finney, Harborside, Juarez-Lincoln, Kellogg, Lauderbach, Loma Verde, Montgomery, Mueller Charter, Otay, Rogers, Rohr, and Valle Lindo. Cook and Feaster Charter has two classrooms and the other sites have single classrooms. The sites run both a morning and afternoon session. In 2017-18, there are a total of 31 state preschool sessions serving over 700 students, ages 3-5.

	2017-18 Proposed Budget	2017-18 Second Interim @ 1/31/18	2017-18 Estimated Actuals @ Year End	2018-19 Proposed Budget
Beginning Balance, July 1	\$317,473	\$402,872	\$402,872	\$493,387
Revenue				
State	\$2,992,656	\$3,392,656	3,492,656	3,692,656
Local	2,900	5,000	5,000	5,000
Contribution	42,210	42,210	42,210	42,210
Total Revenue	\$3,037,766	\$3,439,866	3,539,866	3,739,866
Total Beginning Balance & Revenue	\$3,355,239	\$3,842,738	\$3,942,738	\$4,233,253
Expenditures				
Certificated Salaries	\$1,556,920	\$1,740,739	\$1,736,728	\$1,966,928
Classified Salaries	551,865	551,181	551,181	593,807
Employee Benefits	767,299	793,311	801,529	900,565
Supplies & Materials	40,000	56,405	135,000	135,000
Services & Other Expenses	78,490	107,620	109,210	109,210
Other Outgo	103,598	112,691	115,703	153,908
Total Expenditures	\$3,098,172	\$3,361,947	\$3,449,351	\$3,859,418
Total Ending Balance, June 30	\$257,067	\$480,791	\$493,387	\$373,835

Charter Schools Fund (09-00)

The District has five charter schools that are dependent direct-funded from the state and are accounted for in the Charter Schools Fund. The five charter schools are Arroyo Vista, Chula Vista Learning Community, Discovery, Feaster, and Mueller. Leonardo da Vinci Health Sciences Charter School was authorized by the District in April 2009 and began operating in 2009-10. Howard Gardner Community Charter School was authorized by the District in February 2011 and began operating in 2012-13. Leonardo da Vinci Health Sciences Charter School and Howard Gardner Community Charter School are non-profit public benefit corporations and are not included in the Charter Schools Fund.

	2017-18 Adopted Budget	2017-18 Second Interim @01/31/18	2017-18 Estimated Actuals @ Year End	2018-19 Proposed Budget
Beginning Balance, July 1	\$13,649,746	\$16,600,245	\$16,600,245	\$16,395,930
Revenue				
Federal	\$1,684,043	\$2,044,758	\$1,916,490	\$2,131,160
State: LCFF (Includes In-Lieu of Property Tax)	52,779,127	52,756,006	52,115,649	56,413,966
Lottery	1,157,223	1,237,296	1,237,296	1,216,496
Other State	1,808,083	3,200,469	3,656,178	4,447,779
Other Local	398,551	612,950	576,965	528,272
Total Revenue	57,827,027	59,851,479	59,502,578	64,737,673
Total Beginning Balance & Revenue	\$71,476,773	\$76,451,724	\$76,102,823	\$81,133,603
Expenditures				
Certificated Salaries	\$25,060,488	\$25,158,010	\$25,068,365	\$25,911,591
Classified Salaries	5,977,899	5,696,522	5,660,715	5,691,281
Employee Benefits	11,262,110	10,938,852	10,860,650	11,946,599
Supplies & Materials	3,822,822	2,834,367	2,614,311	3,436,329
Services & Other Operating Expenses	13,214,882	14,505,739	14,592,559	14,751,151
Sites, Buildings & Equipment	633,605	762,996	319,630	505,000
Other Outgo - Transfer to Fund B for Debt Service	590,663	590,663	590,663	592,788
Total Expenditures	\$60,562,469	\$60,487,149	\$59,706,893	\$62,834,739
Ending Balance, June 30	\$10,914,304	\$15,964,575	\$16,395,930	\$18,298,864
Designated for Revolving Cash Fund	10,000	10,000	10,000	10,000
Restricted Designated Minimum Reserve	2,990,324	2,977,362	2,942,109	3,111,618
Undesignated Reserve	7,913,980	12,977,213	13,443,821	15,177,246
Total Ending Balance	10,914,304	15,964,575	16,395,930	18,298,864

Self Insurance Fund (67-00)

The Self Insurance Fund includes the Workers' Compensation Insurance Fund and the Other Post-Employment Benefit Insurance Fund. The Worker's Compensation Insurance Fund (Fund 67-30) is used to pay employee workers' compensation claims that are a result of injuries suffered while working. The District is self-insured for workers' compensation. The District pays a rate per \$100 of each employee's salary as premiums. For FY 2013-14 through 2016-17 the rate was \$2.00 per \$100 and \$1.50 per \$100 for 2017-18 and 2018-19. The Other Post-Employment benefit Insurance Fund (Fund 67-37) is used to process healthcare premium payments for the District's eligible retired employees as well as account for the Annual Required Contribution (ARC) set aside for the District's Other Post-Employment Benefits (OPEB) obligation. The District joined the CalPERS Trust Program in June 2009 with contributions through 2016-17. No contributions were made for 2017-18 and none are projected for 2018-19.

	2017-18 Adopted Budget	2017-18 Second Interim @ 1/31/18	2017-18 Estimated Actuals @ Year End	2018-19 Proposed Budget
Beginning Balance, July 1	\$13,365,345	\$13,123,536	\$13,123,536	\$13,462,783
Revenue				
Local Revenue	\$4,010,965	\$4,080,719	\$4,080,719	\$3,119,482
Local Revenue - Interest	106,000	116,000	166,000	160,000
Total Revenue	\$4,116,965	\$4,196,719	\$4,246,719	\$3,279,482
Total Beginning Balance & Revenue	\$17,482,310	\$17,320,255	\$17,370,255	\$16,742,265
Expenditures				
Services & Other Operating Expenses	\$3,801,566	\$3,890,470	\$3,907,472	\$2,946,235
Total Expenditures	\$3,801,566	\$3,890,470	\$3,907,472	\$2,946,235
Ending Balance	\$13,680,744	\$13,429,785	\$13,462,783	\$13,796,030
Reserve for Medical & Compensation Contingencies	13,680,744	13,429,785	13,462,783	13,796,030
Total Ending Balance, June 30	\$13,680,744	\$13,429,785	\$13,462,783	\$13,796,030

Community Facilities District Capital Projects Fund (49-00)

The Community Facilities District (CFD) Capital Projects Fund 49-00 was established to record all CFD special tax deposits. CFDs are primarily used to fund new school construction and expansion. The CFD Capital Projects Fund contains CFD Nos. 1 through 6, 10 through 15, 17 through 20. Funds for debt service payments will be transferred to the CFD Debt Service Fund (52-00). Muraoka Elementary opened July 2017 and costs were paid from this fund.

	2017-18 Adopted Budget	2017-18 Second Interim @ 1/31/18	2017-18 Estimated Actuals @ Year End	2018-19 Proposed Budget
Beginning Balance, July 1	\$26,241,195	\$32,677,910	\$32,677,910	\$44,944,112
Revenue				
Special Tax Collections	\$15,900,000	\$16,400,000	\$16,400,000	\$16,400,000
Delinquent Collections	180,000	230,000	237,000	237,000
EastLake Developer Fees	50,000	50,000	50,000	50,000
Special Tax Prepayments	0	82,913	1,286,569	0
Interest	200,000	260,000	300,000	300,000
Transfer In from School Facilities Fund	0	0	12,954,028	0
Total Revenue	\$16,330,000	\$17,022,913	\$31,227,597	\$16,987,000
Total Beginning Balance & Revenue	\$42,571,195	\$49,700,823	\$63,905,507	\$61,931,112
Expenditures				
Supplies & Materials	\$0	\$501,134	\$501,089	\$0
Services & Other Expenses	205,597	817,880	889,728	205,597
Sites, Buildings & Equipment Other	921,930	3,908,408	3,881,167	58,213
Transfers to CFD Debt Service Fund (52-00)	13,689,411	13,689,411	13,689,411	13,705,061
Total Expenditures	\$14,816,938	\$18,916,833	\$18,961,395	\$13,968,871
Ending Balance	\$27,754,257	\$30,783,990	\$44,944,112	\$47,962,241
Designated for CFD Fund Balance	\$27,754,257	\$30,783,990	\$44,944,112	\$47,962,241
Total Ending Balance, June 30	\$27,754,257	\$30,783,990	\$44,944,112	\$47,962,241
Outstanding COP Obligations, July 1	\$151,835,000	\$151,835,000	\$151,835,000	\$143,990,000
Annual Principal Retired	(7,845,000)	(7,845,000)	(7,845,000)	(13,220,000)
Outstanding Obligations, June 30	\$143,990,000	\$143,990,000	\$143,990,000	\$130,770,000

Community Facilities District Debt Service Fund (52-00)

The Community Facilities District (CFD) Debt Service Fund 52-00 was established to record all CFD debt service payments. CFDs are primarily used to fund new school construction and expansion. Funds for debt service payments will be transferred from the CFD Capital Projects Fund (49-00).

	2017-18 Adopted Budget	2017-18 Second Interim @ 1/31/18	2017-18 Estimated Actuals @ Year End	2018-19 Proposed Budget
Beginning Balance, July 1	\$0	\$0	\$0	\$0
Revenue				
Transfers from CFD Capital Projects Fund (49-00) for Debt Service	\$13,689,411	\$13,689,411	\$13,689,411	\$13,705,061
Total Revenue	\$13,689,411	\$13,689,411	\$13,689,411	\$13,705,061
Total Beginning Balance & Revenue	\$13,689,411	\$13,689,411	\$13,689,411	\$13,705,061
Expenditures				
COPs/Bond Principal Payment	\$7,845,000	\$7,845,000	\$7,845,000	\$8,220,000
COPs/Bond Interest Expense	5,844,411	5,844,411	5,844,411	5,485,061
Total Expenditures	\$13,689,411	\$13,689,411	\$13,689,411	\$13,705,061
Total Ending Balance, June 30	\$0	\$0	\$0	\$0

2017-18 Cash Flow
General Fund + Categorical Programs

	Jul-17 (Actual)	Aug-17 (Actual)	Sept-17 (Actual)	Oct-17 (Actual)	Nov-17 (Actual)	Dec-17 (Actual)	Jan-18 (Actual)	Feb-18 (Actual)	Mar-18 (Actual)	April-18 (Actual)	May-18 (Estimated)	June-18 (Estimated)	ANNUAL TOTALS
Beginning Cash Balance	\$ 64,073,379	\$ 49,473,298	\$ 29,914,057	\$ 24,810,720	\$ 21,395,123	\$ 12,106,425	\$ 37,902,532	\$ 51,682,696	\$ 41,437,797	\$ 38,732,361	\$ 49,707,681	\$ 48,763,284	\$ 64,073,379
LCFF - State Aid Apportionment	4,866,648	4,866,648	8,759,967	8,759,967	8,759,967	8,759,967	8,759,967	7,894,690	7,894,690	7,894,690	7,894,690	4,984,763	90,096,654
Property Taxes	391,089	1,446,244	603,138	5,417,538	-	29,797,620	20,828,150	2,405,861	-	21,043,103	10,912,115	2,930,200	95,775,058
EPA Tax Initiative	-	-	6,987,903	-	-	6,987,903	-	-	6,854,714	-	-	7,121,091	27,951,611
RDA Residual Balance & CRD	-	-	-	-	-	-	788,876	-	-	-	-	1,809,166	2,598,042
Charter in-Lieu Taxes	-	(1,417,401)	(2,415,929)	(1,610,619)	(1,610,619)	(1,694,114)	(1,694,114)	(1,694,114)	(3,054,645)	(1,527,322)	(1,560,214)	(1,560,214)	(19,839,305)
Special Education Prop Tax Xfer	-	-	-	-	-	-	460,918	-	-	756,524	-	199,764	1,417,206
Special Education	-	-	-	-	-	-	1,370	-	119,141	-	301,104	3,759,283	4,180,898
Federal Impact Aid	-	-	170,857	154,073	-	-	-	-	75,260	-	-	-	400,190
Title I	-	-	-	798,469	-	-	1,287,197	-	2,609,257	-	-	874,905	5,569,828
Title II	-	-	184,093	-	-	-	197,617	-	354,266	-	-	-	735,976
Title III	-	-	-	51,377	-	-	240,542	-	219,861	-	-	185,993	697,773
Other Federal	98,996	209,624	6,268	166,420	257,410	70,795	146,173	49,091	268,060	145,741	49,091	49,091	1,516,760
Lottery	-	-	-	-	-	-	1,244,653	-	-	1,158,138	-	-	2,402,791
Mandated Block Grant	-	-	-	-	687,584	-	-	-	-	-	-	-	687,584
One Time Mandated Block Grant	-	-	-	-	-	1,112,893	-	-	-	1,112,893	1,112,892	-	3,338,678
Proposition 39	-	-	-	-	-	-	-	-	-	-	1,279,295	-	1,279,295
Other State	-	-	-	-	-	871,049	-	-	-	435,980	-	-	1,307,029
ASES Pass Through	-	-	-	-	-	-	2,061,175	-	792,760	-	-	-	2,853,935
PA Special Ed Pass Through	624,829	627,639	1,127,221	1,127,221	1,127,221	1,127,221	1,117,624	1,117,624	1,117,624	1,172,298	1,203,688	978,794	12,478,601
Other Local	131,775	1,102,270	1,218,115	1,123,756	927,519	781,426	1,047,244	962,505	1,437,837	1,106,373	708,821	782,190	11,329,831
2016/17 Deferral	1,210,730	67,743	1,110,764	2,660,962	368,728	4,377	-	301,104	291,565	-	-	-	6,015,973
Other Revenue/Cash Inflows	1,127,967	1,075,203	231,458	1,012,481	2,253,255	683,947	1,186,231	711,841	757,995	916,850	916,850	916,850	11,790,928
Total Revenues	\$ 8,452,034	\$ 7,977,970	\$ 17,983,855	\$ 19,661,645	\$ 12,771,065	\$ 48,503,084	\$ 37,683,220	\$ 11,748,602	\$ 19,738,385	\$ 34,215,268	\$ 22,818,332	\$ 23,031,876	\$ 264,585,336
Total Revenue and Beg. Bal.	\$ 72,525,413	\$ 57,451,268	\$ 47,897,912	\$ 44,472,365	\$ 34,166,188	\$ 60,609,509	\$ 75,585,752	\$ 63,431,298	\$ 61,176,182	\$ 72,947,629	\$ 72,526,013	\$ 71,795,160	\$ 328,658,715
Salaries & Benefits	\$ 18,558,755	\$ 19,234,404	\$ 20,596,620	\$ 19,196,982	\$ 19,459,001	\$ 19,374,454	\$ 19,227,622	\$ 19,484,200	\$ 19,667,605	\$ 19,421,620	\$ 20,523,568	\$ 19,635,510	\$ 234,380,341
Commercial Warrant Exp	550,198	1,881,863	2,470,930	3,867,443	2,467,577	3,086,481	3,625,715	2,018,435	1,803,719	3,305,263	3,239,161	5,260,318	33,577,103
Interfund Transfer	-	-	-	-	-	-	400,000	-	-	-	-	42,210	442,210
Temporary Transfers/DTDF	-	-	-	-	-	-	520,785	-	-	-	-	-	520,785
Other Cash Outflows	3,943,162	6,420,944	19,642	12,817	133,185	246,042	128,934	490,866	972,497	513,065	-	-	12,881,154
Total Expenditures	\$ 23,052,115	\$ 27,537,211	\$ 23,087,192	\$ 23,077,242	\$ 22,059,763	\$ 22,706,977	\$ 23,903,056	\$ 21,993,501	\$ 22,443,821	\$ 23,239,948	\$ 23,762,729	\$ 24,938,038	\$ 281,801,593
ENDING CASH BALANCE	\$ 49,473,298	\$ 29,914,057	\$ 24,810,720	\$ 21,395,123	\$ 12,106,425	\$ 37,902,532	\$ 51,682,696	\$ 41,437,797	\$ 38,732,361	\$ 49,707,681	\$ 48,763,284	\$ 46,857,122	\$ 46,857,122

2018-19 Cash Flow
General Fund + Categorical Programs

	Jul-18 (Estimated)	Aug-18 (Estimated)	Sept-18 (Estimated)	Oct-18 (Estimated)	Nov-18 (Estimated)	Dec-18 (Estimated)	Jan-19 (Estimated)	Feb-19 (Estimated)	Mar-19 (Estimated)	April-19 (Estimated)	May-19 (Estimated)	June-19 (Estimated)	ANNUAL TOTALS
Beginning Cash Balance	\$ 46,857,122	\$ 40,571,846	\$ 25,849,764	\$ 19,680,388	\$ 15,184,317	\$ 3,771,459	\$ 30,383,581	\$ 36,972,825	\$ 27,791,759	\$ 25,272,230	\$ 37,461,866	\$ 36,943,845	\$ 46,857,122
LCFF - State Aid Apportionment	5,149,001	5,149,001	9,268,201	9,268,201	9,268,201	9,268,201	9,268,201	9,268,202	9,268,202	9,268,202	9,268,202	9,268,201	102,980,016
Property Taxes	391,164	1,446,522	603,254	5,418,578	-	29,803,338	20,832,147	2,406,322	-	21,047,141	10,914,209	2,930,762	95,793,437
EPA Tax Initiative	-	-	6,444,566	-	-	6,444,566	-	-	6,444,566	-	-	6,444,564	25,778,262
RDA Residual Balance & CRD	-	-	-	-	-	-	654,712	-	-	-	-	1,527,660	2,182,372
Charter in-Lieu Taxes	-	(1,281,236)	(2,562,472)	(1,708,315)	(1,708,315)	(1,708,315)	(1,708,315)	(1,708,315)	(2,989,551)	(1,494,776)	(1,494,776)	(1,494,776)	(19,859,162)
Special Education Prop Tax Xfer	-	-	-	-	-	-	460,918	-	-	756,524	-	199,764	1,417,206
Special Education	-	-	-	-	-	-	-	-	-	-	301,104	3,759,283	4,060,387
Federal Impact Aid	-	-	170,857	154,073	-	-	-	-	75,070	-	-	-	400,000
Title I	-	-	-	798,469	-	-	1,287,197	-	2,609,257	-	-	874,905	5,569,828
Title II	-	-	184,093	-	-	-	197,617	-	354,266	-	-	-	735,976
Title III	-	-	-	51,377	-	-	240,542	-	219,861	-	-	185,993	697,773
Other Federal	-	-	32,727	32,727	32,727	32,727	32,727	32,727	32,727	32,727	32,727	32,727	327,270
Lottery	-	-	-	-	-	-	1,213,284	-	-	1,096,320	-	-	2,309,604
Mandated Block Grant	-	-	-	-	702,441	-	-	-	-	-	-	-	702,441
One Time Mandated Block Grant	-	-	-	-	-	2,589,923	-	-	-	2,589,923	2,589,924	-	7,769,770
Proposition 39	-	-	-	-	-	-	-	-	-	-	-	-	-
Other State	-	-	-	-	-	892,992	-	-	-	446,963	-	-	1,339,955
ASES Pass Through	-	-	-	-	-	-	2,061,175	-	792,760	-	-	-	2,853,935
PA Special Ed Pass Through	640,189	643,068	1,154,930	1,154,930	1,154,930	1,154,930	1,154,930	1,145,098	1,145,098	1,201,116	1,233,277	1,002,855	12,785,351
Other Local	2,969	613,587	1,250,601	982,817	853,029	862,631	988,498	835,671	1,302,221	851,881	667,590	771,074	9,982,569
2017/18 Deferral	671,822	-	592,847	2,664,525	416,200	-	-	-	317,104	-	-	-	4,662,498
TRANS / Temporary Transfers	7,000,000	-	-	-	-	-	-	-	-	-	-	-	7,000,000
Other Revenue/Cash Inflows	498,362	498,362	498,362	498,362	498,362	498,362	498,362	498,362	498,362	498,362	498,362	498,362	5,980,344
Total Revenues	\$ 14,353,507	\$ 7,069,304	\$ 17,637,966	\$ 19,315,744	\$ 11,217,575	\$ 49,839,355	\$ 37,181,995	\$ 12,478,067	\$ 20,069,943	\$ 36,294,383	\$ 24,010,619	\$ 26,001,374	\$ 275,469,832
Total Revenue and Beg. Bal.	\$ 61,210,629	\$ 47,641,150	\$ 43,487,730	\$ 38,996,132	\$ 26,401,892	\$ 53,610,814	\$ 67,565,576	\$ 49,450,892	\$ 47,861,702	\$ 61,566,613	\$ 61,472,485	\$ 62,945,219	\$ 322,326,954
Salaries & Benefits	\$ 17,242,484	\$ 19,839,910	\$ 21,245,009	\$ 19,801,310	\$ 20,071,577	\$ 19,984,369	\$ 19,832,915	\$ 19,566,033	\$ 20,719,031	\$ 20,677,217	\$ 21,169,658	\$ 20,253,643	\$ 240,403,156
Commercial Warrant Exp	570,551	1,951,476	2,562,333	4,010,505	2,558,856	3,200,654	3,759,836	2,093,100	1,870,441	3,427,530	3,358,982	5,454,905	34,819,169
TRANS Repayment	-	-	-	-	-	-	7,000,000	-	-	-	-	-	7,000,000
Interfund Transfer	-	-	-	-	-	42,210	-	-	-	-	-	-	42,210
Other Cash Outflows	2,825,748	-	-	-	-	-	-	-	-	-	-	-	2,825,748
Total Expenditures	\$ 20,638,783	\$ 21,791,386	\$ 23,807,342	\$ 23,811,815	\$ 22,630,433	\$ 23,227,233	\$ 30,592,751	\$ 21,659,133	\$ 22,589,472	\$ 24,104,747	\$ 24,528,640	\$ 25,708,548	\$ 285,090,283
ENDING CASH BALANCE	\$ 40,571,846	\$ 25,849,764	\$ 19,680,388	\$ 15,184,317	\$ 3,771,459	\$ 30,383,581	\$ 36,972,825	\$ 27,791,759	\$ 25,272,230	\$ 37,461,866	\$ 36,943,845	\$ 37,236,671	\$ 37,236,671

2019-20 Cash Flow
General Fund + Categorical Programs

	Jul-19 (Estimated)	Aug-19 (Estimated)	Sept-19 (Estimated)	Oct-19 (Estimated)	Nov-19 (Estimated)	Dec-19 (Estimated)	Jan-20 (Estimated)	Feb-20 (Estimated)	Mar-20 (Estimated)	April-20 (Estimated)	May-20 (Estimated)	June-20 (Estimated)	ANNUAL TOTALS
Beginning Cash Balance	\$ 37,236,671	\$ 38,743,152	\$ 23,941,996	\$ 17,853,733	\$ 13,541,841	\$ 2,234,572	\$ 26,396,428	\$ 25,156,597	\$ 16,068,347	\$ 13,606,230	\$ 23,342,441	\$ 20,357,206	\$ 37,236,671
LCFF - State Aid Apportionment	5,388,687	5,388,687	9,699,637	9,699,637	9,699,637	9,699,637	9,699,637	9,699,638	9,699,638	9,699,638	9,699,638	9,699,637	107,773,748
Property Taxes	391,164	1,446,522	603,254	5,418,578	-	29,803,338	20,832,147	2,406,322	-	21,047,141	10,914,209	2,930,762	95,793,437
EPA Tax Initiative	-	-	6,444,566	-	-	6,444,566	-	-	6,444,566	-	-	6,444,564	25,778,262
RDA Residual Balance & CRD	-	-	-	-	-	-	654,712	-	-	-	-	1,527,660	2,182,372
Charter in-Lieu Taxes	-	(1,281,236)	(2,562,472)	(1,708,315)	(1,708,315)	(1,708,315)	(1,708,315)	(1,708,315)	(2,989,551)	(1,494,776)	(1,494,776)	(1,494,776)	(19,859,162)
Special Education Prop Tax Xfer	-	-	-	-	-	-	460,918	-	-	756,524	-	199,764	1,417,206
Special Education	-	-	-	-	-	-	-	-	-	-	301,104	3,759,283	4,060,387
Federal Impact Aid	-	-	170,857	154,073	-	-	-	-	75,070	-	-	-	400,000
Title I	-	-	-	798,469	-	-	1,287,197	-	2,609,257	-	-	874,905	5,569,828
Title II	-	-	184,093	-	-	-	197,617	-	354,266	-	-	-	735,976
Title III	-	-	-	51,377	-	-	240,542	-	219,861	-	-	185,993	697,773
Other Federal	-	-	-	-	-	-	-	-	-	-	-	-	-
Lottery	-	-	-	-	-	-	1,213,284	-	-	1,096,320	-	-	2,309,604
Mandated Block Grant	-	-	-	-	702,441	-	-	-	-	-	-	-	702,441
One Time Mandated Block Grant	-	-	-	-	-	-	-	-	-	-	-	-	-
Proposition 39	-	-	-	-	-	-	-	-	-	-	-	-	-
Other State	-	-	-	-	-	892,992	-	-	-	446,963	-	-	1,339,955
ASES Pass Through	-	-	-	-	-	-	2,061,175	-	792,760	-	-	-	2,853,935
PA Special Ed Pass Through	640,189	643,068	1,154,930	1,154,930	1,154,930	1,154,930	1,154,930	1,145,098	1,145,098	1,201,116	1,233,277	1,002,855	12,785,351
Other Local	2,969	613,587	1,250,601	982,817	853,029	862,631	988,498	835,671	1,302,221	851,881	667,590	771,074	9,982,569
2018/19 Deferral	671,822	-	592,847	2,664,525	416,200	-	-	-	317,104	-	-	-	4,662,498
TRANS Principal Amounts	15,000,000	-	-	-	-	-	-	-	-	-	-	-	15,000,000
Other Revenue/Cash Inflows	498,362	498,362	498,362	498,362	498,362	498,362	498,362	498,362	498,362	498,362	498,362	498,362	5,980,344
Total Revenues	\$ 22,593,193	\$ 7,308,990	\$ 18,036,675	\$ 19,714,453	\$ 11,616,284	\$ 47,648,141	\$ 37,580,704	\$ 12,876,776	\$ 20,468,652	\$ 34,103,169	\$ 21,819,404	\$ 26,400,083	\$ 280,166,524
Total Revenue and Beg. Bal.	\$ 59,829,864	\$ 46,052,142	\$ 41,978,671	\$ 37,568,186	\$ 25,158,125	\$ 49,882,713	\$ 63,977,132	\$ 38,033,373	\$ 36,536,999	\$ 47,709,399	\$ 45,161,845	\$ 46,757,289	\$ 317,403,195
Salaries & Benefits	\$ 17,614,542	\$ 20,256,687	\$ 21,691,303	\$ 20,217,276	\$ 20,493,221	\$ 20,404,180	\$ 20,249,545	\$ 19,977,056	\$ 21,154,275	\$ 21,111,583	\$ 21,614,369	\$ 20,679,111	\$ 245,463,148
Commercial Warrant Exp	541,894	1,853,459	2,433,635	3,809,069	2,430,332	3,039,895	3,570,990	1,987,970	1,776,494	3,255,375	3,190,270	5,180,921	33,070,304
TRANS Repayment	-	-	-	-	-	-	15,000,000	-	-	-	-	-	15,000,000
Interfund Transfer	-	-	-	-	-	42,210	-	-	-	-	-	-	42,210
Other Cash Outflows	2,930,276	-	-	-	-	-	-	-	-	-	-	-	2,930,276
Total Expenditures	\$ 21,086,712	\$ 22,110,146	\$ 24,124,938	\$ 24,026,345	\$ 22,923,553	\$ 23,486,285	\$ 38,820,535	\$ 21,965,026	\$ 22,930,769	\$ 24,366,958	\$ 24,804,639	\$ 25,860,032	\$ 296,505,938
ENDING CASH BALANCE	\$ 38,743,152	\$ 23,941,996	\$ 17,853,733	\$ 13,541,841	\$ 2,234,572	\$ 26,396,428	\$ 25,156,597	\$ 16,068,347	\$ 13,606,230	\$ 23,342,441	\$ 20,357,206	\$ 20,897,257	\$ 20,897,257