

# WORKING CASH

## FUND 70

The Working Cash Fund can be used for internal borrowing. Internal borrowing usually occurs because of late property tax collections and/or low fund balances. It is permissible to abate or permanently transfer funds from Working Cash Fund to the fund most in need. Annually the District transfers the interest income earnings to the fund most in need. This fund can act like the District's "savings" account.

Revenues	Amount	Expenditures	Amount
Local Sources	\$ 175,000	Salaries	\$ -
State Sources	\$ -	Fringe Benefits	\$ -
Federal Sources	\$ -	Purchased Services	\$ -
		Supplies/Materials	\$ -
		Capital Outlay	\$ -
		Other Objects	\$ -
		Termination Benefits	\$ -
Inter-Fund Transfers	\$ -	Inter-Fund Transfers	\$ 75,000
On-Behalf Payments	\$ -	On-Behalf Payments	\$ -
<b>Total Revenue</b>	<b><u>\$ 175,000</u></b>	<b>Total Expenditures</b>	<b><u>\$ 75,000</u></b>
Beginning Fund Balance at 07/01/2018			\$ 5,006,494
Net Gain(Loss)			<u>\$ 100,000</u>
Ending Fund Balance at 06/30/2019			<u><u>\$ 5,106,494</u></u>

WORKING CASH FUND 70									
ACCOUNT				ACTUAL			BUDGET		
NUMBER	DESCRIPTION			2014-2015	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020
<b>BEGINNING FUND BALANCE</b>				\$ 9,791,392	\$ 8,905,219	\$ 9,018,142	\$ 9,192,794	\$ 5,006,494	\$ 5,106,494
			REVENUES	\$ 139,327	\$ 6,141,423	\$ 174,652	\$ 146,400	\$ 175,000	\$ 177,500
			EXPENDITURES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
			OTHER FINANCING SOURCES	\$ -	\$ -	\$ 65,000	\$ -	\$ -	\$ -
			OTHER FINANCING USES	\$ 1,025,500	\$ 6,028,500	\$ 65,000	\$ 4,332,700	\$ 75,000	\$ 75,000
			NET SURPLUS/(DEFICIT)	\$ (886,173)	\$ 112,923	\$ 174,652	\$ (4,186,300)	\$ 100,000	\$ 102,500
<b>ENDING FUND BALANCE</b>				\$ 8,905,219	\$ 9,018,142	\$ 9,192,794	\$ 5,006,494	\$ 5,106,494	\$ 5,208,994
<b>REVENUES</b>									
1000			LOCAL SOURCES	\$ 139,327	\$ 6,141,423	\$ 174,652	\$ 146,400	\$ 175,000	\$ 177,500
3000			STATE SOURCES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4000			FEDERAL SOURCES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8000			OTHER FINANCING SOURCES	\$ -	\$ -	\$ 65,000	\$ -	\$ -	\$ -
<b>TOTAL REVENUES</b>				\$ 139,327	\$ 6,141,423	\$ 239,652	\$ 146,400	\$ 175,000	\$ 177,500
<b>EXPENDITURES - FUNCTION LEVEL</b>									
1000			INSTRUCTION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2000			SUPPORT SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3000			COMMUNITY SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4000			NON-PROGRAMMED CHARGES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5000			DEBT SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8000			OTHER FINANCING USES	\$ 1,025,500	\$ 6,028,500	\$ 65,000	\$ 4,332,700	\$ 75,000	\$ 75,000
<b>TOTAL EXPENDITURES - FUNCTION LEVEL</b>				\$ 1,025,500	\$ 6,028,500	\$ 65,000	\$ 4,332,700	\$ 75,000	\$ 75,000
<b>EXPENDITURES - OBJECT LEVEL</b>									
100			SALARIES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
200			FRINGE BENEFITS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
300			PURCHASED SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
400			SUPPLIES/MATERIALS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
500			CAPITAL OUTLAY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
600			OTHER OBJECTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
700			TRANSFERS	\$ 1,025,500	\$ 6,028,500	\$ 65,000	\$ 4,332,700	\$ 75,000	\$ 75,000
800			TERMINATION BENEFITS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL EXPENDITURES - OBJECT LEVEL</b>				\$ 1,025,500	\$ 6,028,500	\$ 65,000	\$ 4,332,700	\$ 75,000	\$ 75,000

ACCOUNT						ACTUAL			BUDGET		
NUMBER		DESCRIPTION				2014-2015	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020
<b>REVENUES</b>											
	1000										
					LOCAL SOURCES						
	1111				GENERAL TAX LEVY	\$ 111,390	\$ 112,107	\$ 103,134	\$ 102,700	\$ 100,000	\$ 102,500
	1510				INTEREST INCOME	\$ 27,937	\$ 6,029,316	\$ 71,518	\$ 43,700	\$ 75,000	\$ 75,000
					TOTAL LOCAL	\$ 139,327	\$ 6,141,423	\$ 174,652	\$ 146,400	\$ 175,000	\$ 177,500
<b>SUBTOTAL REVENUES</b>						\$ 139,327	\$ 6,141,423	\$ 174,652	\$ 146,400	\$ 175,000	\$ 177,500
	8000				OTHER FINANCING SOURCES						
	7990				OTHER FINANCING SOURCES	\$ -	\$ -	\$ 65,000	\$ -	\$ -	\$ -
					TOTAL OTHER FINANCING SOURCES	\$ -	\$ -	\$ 65,000	\$ -	\$ -	\$ -
<b>TOTAL REVENUES</b>						\$ 139,327	\$ 6,141,423	\$ 239,652	\$ 146,400	\$ 175,000	\$ 177,500
<b>EXPENDITURES</b>											
	8000				OTHER FINANCING USES						
					700						
					TRANSFERS	\$ 1,025,500	\$ 6,028,500	\$ 65,000	\$ 4,332,700	\$ 75,000	\$ 75,000
					TOTAL OTHER FINANCING USES	\$ 1,025,500	\$ 6,028,500	\$ 65,000	\$ 4,332,700	\$ 75,000	\$ 75,000
<b>TOTAL EXPENDITURES</b>						\$ 1,025,500	\$ 6,028,500	\$ 65,000	\$ 4,332,700	\$ 75,000	\$ 75,000
7	0	1111	0	0	0	\$ 111,390	\$ 112,107	\$ 103,134	\$ 102,700	\$ 100,000	\$ 102,500
7	0	1510	0	0	0	\$ 27,937	\$ 6,029,316	\$ 71,518	\$ 43,700	\$ 75,000	\$ 75,000
TOTAL REVENUES						\$ 139,327	\$ 6,141,423	\$ 174,652	\$ 146,400	\$ 175,000	\$ 177,500
7	30	8120	660	0	0	\$ 1,025,500	\$ 6,028,500	\$ 65,000	\$ 4,332,700	\$ 75,000	\$ 75,000
TOTAL EXPENDITURES						\$ 1,025,500	\$ 6,028,500	\$ 65,000	\$ 4,332,700	\$ 75,000	\$ 75,000

WORKING CASH FUND 70									
ACCOUNT					ESTIMATE				
NUMBER	DESCRIPTION				2020-2021	2021-2022	2022-2023	2023-2024	
<b>BEGINNING FUND BALANCE</b>					\$ 5,208,994	\$ 5,364,057	\$ 5,522,996	\$ 5,685,908	
				REVENUES	\$ 230,063	\$ 233,939	\$ 237,913	\$ 241,985	
				EXPENDITURES	\$ -	\$ -	\$ -	\$ -	
				OTHER FINANCING SOURCES	\$ -	\$ -	\$ -	\$ -	
				OTHER FINANCING USES	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	
				NET SURPLUS/(DEFICIT)	\$ 155,063	\$ 158,939	\$ 162,913	\$ 166,985	
<b>ENDING FUND BALANCE</b>					\$ 5,364,057	\$ 5,522,996	\$ 5,685,908	\$ 5,852,893	
<b>REVENUES</b>									
	1000			LOCAL SOURCES	\$ 230,063	\$ 233,939	\$ 237,913	\$ 241,985	
	3000			STATE SOURCES	\$ -	\$ -	\$ -	\$ -	
	4000			FEDERAL SOURCES	\$ -	\$ -	\$ -	\$ -	
	8000			OTHER FINANCING SOURCES	\$ -	\$ -	\$ -	\$ -	
<b>TOTAL REVENUES</b>					\$ 230,063	\$ 233,939	\$ 237,913	\$ 241,985	
<b>EXPENDITURES - FUNCTION LEVEL</b>									
	1000			INSTRUCTION	\$ -	\$ -	\$ -	\$ -	
	2000			SUPPORT SERVICES	\$ -	\$ -	\$ -	\$ -	
	3000			COMMUNITY SERVICES	\$ -	\$ -	\$ -	\$ -	
	4000			NON-PROGRAMMED CHARGES	\$ -	\$ -	\$ -	\$ -	
	5000			DEBT SERVICES	\$ -	\$ -	\$ -	\$ -	
	8000			OTHER FINANCING USES	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	
<b>TOTAL EXPENDITURES - FUNCTION LEVEL</b>					\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	
<b>EXPENDITURES - OBJECT LEVEL</b>									
	100			SALARIES	\$ -	\$ -	\$ -	\$ -	
	200			FRINGE BENEFITS	\$ -	\$ -	\$ -	\$ -	
	300			PURCHASED SERVICES	\$ -	\$ -	\$ -	\$ -	
	400			SUPPLIES/MATERIALS	\$ -	\$ -	\$ -	\$ -	
	500			CAPITAL OUTLAY	\$ -	\$ -	\$ -	\$ -	
	600			OTHER OBJECTS	\$ -	\$ -	\$ -	\$ -	
	700			TRANSFERS	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	
	800			TERMINATION BENEFITS	\$ -	\$ -	\$ -	\$ -	
<b>TOTAL EXPENDITURES - OBJECT LEVEL</b>					\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	

