

Monthly Cash Flow Projection

Cash Inflows	2026						2026 TOTAL Jan-Dec Est.	2027					
	July Actual	August Actual	September Actual	October Estimated	November Estimated	December Estimated		January Estimated	February Estimated	March Estimated	April Estimated	May Estimated	June Estimated
REVENUE: Tax Levy	\$1,130,608					\$1,080,000	\$2,210,608	\$12,000	\$0	\$0	\$0	\$0	\$0
REVENUE: New Earned Grant Revenue	\$81,554	\$1,477	\$13,977			\$128,800	\$260,017	\$75,503	\$67,103	\$67,103	\$109,603	\$67,103	\$41,488
REVENUE: Earned Grant Revenue Reconciliation*			\$51,531		\$250,000	\$280,000	\$653,842						
REVENUE: Other (Partnerships, Permit Fees, Interest)	\$16,433	\$11,766	\$49,245	\$13,000	\$18,000	\$61,700	\$300,175	\$15,083	\$15,083	\$15,083	\$15,083	\$15,083	\$15,083
DEBT: CWP Loan Proceeds**	\$0	\$0	\$0	\$0	\$188,000	\$0	\$188,000	\$0	\$0	\$0	\$0	\$0	\$0
Total Cash Inflows	\$1,228,595	\$13,244	\$114,753	\$13,000	\$456,000	\$1,550,500	\$3,612,642	\$102,586	\$82,186	\$82,186	\$124,686	\$82,186	\$56,571

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	July Actual	August Actual	September Actual	October Estimated	November Estimated	December Estimated		January Estimated	February Estimated	March Estimated	April Estimated	May Estimated	June Estimated
EXPENSES: 1000 Administration	\$51,723	\$32,174	\$36,701	\$36,869	\$59,033	\$70,973	\$517,820	\$52,756	\$44,756	\$44,756	\$44,756	\$41,131	\$39,631
EXPENSES: 2000 Debt Services	\$0	\$0	\$0	\$224,880	\$0	\$0	\$449,760	\$0	\$0	\$0	\$224,880	\$0	\$0
EXPENSES: 3000 Programs	\$115,726	\$119,745	\$120,972	\$122,758	\$129,476	\$150,116	\$1,469,212	\$122,324	\$122,324	\$122,324	\$183,587	\$135,387	\$136,387
EXPENSES: 5000 Projects	\$23,873	\$85,678	\$27,734	\$26,622	\$271,000	\$271,000	\$857,005	\$56,270	\$56,270	\$56,270	\$56,270	\$56,270	\$30,655
EXPENSES: 6000 Land Acquisition & Mgmt	\$4,183	\$2,337	\$1,042	\$1,000	\$1,000	\$1,000	\$12,868	\$12,500	\$12,500	\$12,500	\$12,500	\$12,500	\$12,500
Total Cash Outflows	\$195,505	\$239,934	\$186,449	\$412,130	\$460,509	\$493,089	\$3,306,666	\$243,850	\$235,850	\$235,850	\$521,993	\$245,288	\$219,173

Net Cash Flow	\$1,033,090	(\$226,690)	(\$71,696)	(\$399,130)	(\$4,509)	\$1,057,411	\$305,977	(\$141,264)	(\$153,664)	(\$153,664)	(\$397,307)	(\$163,102)	(\$162,602)
Month's Beginning Spendable Fund Balance	\$112,446	\$1,145,536	\$918,846	\$847,149	\$448,020	\$443,511	\$1,194,945	\$1,500,922	\$1,359,658	\$1,205,994	\$1,052,330	\$655,023	\$491,921
Month's Ending Fund Spendable Balance	\$1,145,536	\$918,846	\$847,149	\$448,020	\$443,511	\$1,500,922	\$1,500,922	\$1,359,658	\$1,205,994	\$1,052,330	\$655,023	\$491,921	\$329,319

Notes

*The District holds unearned grant revenues from several active grants due to some grants providing 50% payment upfront. Such revenues are categorized as "unearned" until the District incurs the associated eligible expenditures. Earned grant revenues are calculated quarterly and provided to the District accountant to be re-categorized from unearned to earned. 2027 grant revenues shown monthly for simplicity; some grant revenues will come from unearned and some from new deposits.

**The 2026 Budget includes \$234,000 in loan proceeds. The District will regularly evaluate cash flow and may not utilize loan proceeds if they are not necessary. The loan was executed at the end of June, which was a few months later than originally anticipated. To date, the District has been able to track \$188,000 of loan-eligible expenditures which could be reimbursed by the loan, if desired.

September 2026 expense and revenue actuals were lower than estimated primarily due to timing of the Heath Ave IESF Project contractor pay applications. Large expenses will come in as construction progresses, and grant revenue that was previously "unearned" will be earned. Earned grant revenue is typically reconciled quarterly, but staff can reconcile more frequently as needed for a large project like this.

Some FY26 revenue (e.g., levy final payment, some grants) occur in the month of January and will be coded back to FY26 for accounting purposes. For cash flow purposes, such expenses and revenues are shown in January. As a result, the December ending fund balance isn't the same as the yearend fund balance estimate in the budget packet (i.e., budget packet is on fiscal year accounting terms and this projection is on cash flow terms). Additionally, the December ending fund balance differs from the District's earlier yearend estimates due to other factors including: cost savings in administration and programs, and higher-than-expected "other" revenues such as permit fees.