

ANAHEIM CITY SCHOOL DISTRICT  
FISCAL YEAR 2011-2012  
PROJECTED GENERAL FUND CASH FLOWS AT THE TIME OF TRANS ISSUANCE ON AUGUST 18, 2011

	July 2011 (Projected)	August 2011 (Projected)	September 2011 (Projected)	October 2011 (Projected)	November 2011 (Projected)	December 1 - 10, 2011 (Projected)	December 11 - 31, 2011 (Projected)	January 2012 (Projected)	February 2012 (Projected)	March 2012 (Projected)	April 2012 (Projected)	May 2012 (Projected)	June 2012 (Projected)	FY 2011-12 Total (Projected)
BEGINNING CASH BALANCE	\$ 10,711,684	\$ 14,478,983	\$ 23,110,052	\$ 26,040,134	\$ 17,634,779	\$ 13,005,399	\$ 5,316,639	\$ 37,083,215	\$ 26,438,498	\$ 18,285,814	\$ 17,756,196	\$ 25,201,301	\$ 15,135,976	\$ 10,711,684
<b>REVENUE</b>														
Revenue Limit:														
Property Tax	\$ 2,396,835	\$ 29,176	\$ 1,472,323	\$ 52,085	\$ 2,049,031	\$ -	\$ 23,288,892	\$ 2,270,237	\$ 109,652	\$ 2,663,520	\$ 18,548,169	\$ (12)	\$ 1,135,938	\$ 54,015,845
State Aid	-	-	4,472,889	-	3,440,684	-	3,440,684	9,672,144	172,034	-	1,754,749	550,509	-	23,503,691
Other	-	-	-	-	-	-	-	-	-	-	-	-	332,893	332,893
Federal Revenues	(1,986,367)	1,171,930	6,752,053	(288,479)	1,086,299	-	1,697,042	1,230,135	334,562	6,041,850	363,872	162,200	2,484,078	19,049,174
Other State Revenues	1,798,794	1,798,794	3,237,829	3,237,829	3,237,829	-	3,237,829	3,237,829	3,237,829	3,237,829	3,237,829	3,237,829	1,237,829	33,975,882
Other Local Income	(611,214)	484,770	207,447	194,238	36,507	-	102,128	60,890	72,892	298,208	115,948	120,656	905,737	1,988,208
Other Sources (inc. Premium)	2,000,000	-	-	-	-	-	-	-	-	-	-	-	-	2,000,000
Interfund Transfers In	-	-	-	-	-	-	-	-	-	-	-	-	-	-
FY TRAN Proceeds	-	13,000,000	-	-	-	-	-	-	-	-	-	-	-	13,000,000
Cross-FY TRAN Proceeds	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL REVENUE</b>	<b>\$ 3,598,049</b>	<b>\$ 16,484,671</b>	<b>\$ 16,142,540</b>	<b>\$ 3,195,674</b>	<b>\$ 9,850,350</b>	<b>\$ -</b>	<b>\$ 31,766,576</b>	<b>\$ 16,471,235</b>	<b>\$ 3,926,969</b>	<b>\$ 12,241,407</b>	<b>\$ 24,020,567</b>	<b>\$ 4,071,182</b>	<b>\$ 6,096,475</b>	<b>\$ 147,865,694</b>
<b>DISBURSEMENTS</b>														
Salaries & Benefits	\$ 7,974,355	\$ 9,555,645	\$ 10,290,114	\$ 10,526,228	\$ 10,762,967	\$ 4,868,510	\$ -	\$ 16,627,464	\$ 10,566,352	\$ 10,873,247	\$ 10,851,567	\$ 10,693,828	\$ 11,214,433	\$ 124,804,710
Supplies & Services	957,909	1,025,132	1,357,483	1,074,801	1,443,183	1,289,950	-	1,207,274	1,544,584	1,888,370	1,724,204	2,211,098	2,532,858	18,256,847
Capital Outlays	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Outgo	(276,041)	2,030	1,564,862	-	2,273,580	1,530,299	-	23,986	(31,283)	9,408	32,308	1,231,580	205,142	6,565,871
Other Uses	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interfund Transfers Out	-	-	-	-	-	-	-	-	-	-	-	-	965,345	965,345
FY TRANS Interest Payment	-	-	-	-	-	-	-	157,228	-	-	67,383	-	-	224,611
FY TRANS Principal Repayment	-	-	-	-	-	-	-	9,100,000	-	-	3,900,000	-	-	13,000,000
Cross FY TRANS Interest Payment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Cross FY TRANS Principal Repayment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL DISBURSEMENTS</b>	<b>\$ 8,656,223</b>	<b>\$ 10,582,808</b>	<b>\$ 13,212,459</b>	<b>\$ 11,601,029</b>	<b>\$ 14,479,731</b>	<b>\$ 7,688,760</b>	<b>\$ -</b>	<b>\$ 27,115,952</b>	<b>\$ 12,079,653</b>	<b>\$ 12,771,025</b>	<b>\$ 16,575,462</b>	<b>\$ 14,136,507</b>	<b>\$ 14,917,778</b>	<b>\$ 163,817,384</b>
<b>PRIOR YEAR TRANSACTIONS</b>														
A/R PY Deferred State Aid	8,825,473	2,729,207	0	0	0	0	0	0	0	0	0	0	0	11,554,680
A/R Other	0	0	0	0	0	0	0	0	0	0	0	0	0	-
Accounts Payable	0	0	0	0	0	0	0	0	0	0	0	0	0	-
<b>NET PRIOR YEAR TRANSACTIONS</b>	<b>8,825,473</b>	<b>2,729,207</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>11,554,680</b>
<b>NET INCREASE/DECREASE TO CASH</b>	<b>3,767,299</b>	<b>8,631,070</b>	<b>2,930,082</b>	<b>(8,405,355)</b>	<b>(4,629,380)</b>	<b>(7,688,760)</b>	<b>31,766,576</b>	<b>(10,644,717)</b>	<b>(8,152,684)</b>	<b>(529,618)</b>	<b>7,445,105</b>	<b>(10,065,325)</b>	<b>(8,821,303)</b>	<b>(4,397,010)</b>
ENDING CASH INC. TRANS	14,478,983	23,110,052	26,040,134	17,634,779	13,005,399	5,316,639	37,083,215	26,438,498	18,285,814	17,756,196	25,201,301	15,135,976	6,314,673	6,314,673
TRANS BALANCE	0	13,000,000	13,000,000	13,000,000	13,000,000	13,000,000	13,000,000	3,900,000	3,900,000	3,900,000	0	0	0	0
ENDING CASH BALANCE EXC. TRANS	\$ 14,478,983	\$ 10,110,052	\$ 13,040,134	\$ 4,634,779	\$ 5,399	\$ (7,683,361)	\$ 24,083,215	\$ 22,538,498	\$ 14,385,814	\$ 13,856,196	\$ 25,201,301	\$ 15,135,976	\$ 6,314,673	\$ 6,314,673

Source:

ANAHEIM CITY SCHOOL DISTRICT

Alternate Liquidity	7,844,484		
Coverage (all revenues)	3.86	7.35	1.48
Coverage with all revenues and Alternate Liquidity	4.70	9.33	2.07

ANAHEIM CITY SCHOOL DISTRICT  
FISCAL YEAR 2011-2012  
ACTUAL AND PROJECTED GENERAL FUND CASH FLOWS AS OF THE FIRST PERIOD INTERIM REPORT - DECEMBER 15, 2011

	July 2011 (Actual)	August 2011 (Actual)	September 2011 (Actual)	October 2011 (Actual)	November 2011 (Projected)	December 1 - 10, 2011 (Projected)	December 11 - 31, 2011 (Projected)	January 2012 (Projected)	February 2012 (Projected)	March 2012 (Projected)	April 2012 (Projected)	May 2012 (Projected)	June 2012 (Projected)	FY 2011-12 Total (Projected)
BEGINNING CASH BALANCE	\$ 10,711,684	\$ 4,697,836	\$ 19,140,255	\$ 19,914,048	\$ 9,943,550	\$ 6,622,892	\$ (1,127,244)	\$ 30,145,913	\$ 19,499,168	\$ 11,183,813	\$ 11,544,814	\$ 17,740,387	\$ 7,521,826	\$ 10,711,684
<b>REVENUE</b>														
Revenue Limit:														
Property Tax	\$ -	\$ 9,376	\$ 1,529,497	\$ 192,477	\$ 2,982,962	\$ -	\$ 21,876,969	\$ 2,132,601	\$ 103,004	\$ 2,502,040	\$ 17,423,658	\$ -	\$ 1,988,474	\$ 50,741,058
State Aid	(7,833,286)	5,014,372	7,111,573	-	3,920,367	-	3,920,367	10,159,840	196,018	187,076	1,812,311	627,259	-	25,115,897
Other	-	-	-	-	-	-	-	-	-	-	-	-	243,150	243,150
Federal Revenues	581,585	151,313	2,864,439	281,097	1,284,274	-	2,006,322	1,454,323	395,534	7,142,957	430,186	191,760	5,737,032	22,520,822
Other State Revenues	(5,021,057)	5,282,450	3,221,731	2,696,431	3,362,539	-	3,362,539	3,362,539	3,362,539	3,362,539	3,362,539	3,362,539	5,644,216	35,361,544
Other Local Income	(435,640)	387,104	238,698	53,945	38,235	-	106,961	63,771	76,341	312,320	121,435	126,365	992,758	2,082,293
Other Sources (inc. Premium)	-	-	-	-	-	-	-	-	-	-	-	-	2,000,000	2,000,000
Interfund Transfers In	-	-	-	-	-	-	-	-	-	-	-	-	-	-
FY TRAN Proceeds	-	13,000,000	-	-	-	-	-	-	-	-	-	-	-	13,000,000
Cross-FY TRAN Proceeds	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL REVENUE</b>	<b>\$ (12,708,397)</b>	<b>\$ 23,844,615</b>	<b>\$ 14,965,938</b>	<b>\$ 3,223,950</b>	<b>\$ 11,588,376</b>	<b>\$ -</b>	<b>\$ 31,273,158</b>	<b>\$ 17,173,073</b>	<b>\$ 4,133,437</b>	<b>\$ 13,506,931</b>	<b>\$ 23,150,130</b>	<b>\$ 4,307,923</b>	<b>\$ 16,605,630</b>	<b>\$ 151,064,764</b>
<b>DISBURSEMENTS</b>														
Salaries & Benefits	\$ 7,724,793	\$ 8,250,483	\$ 11,673,258	\$ 12,205,435	\$ 11,167,757	\$ 4,953,627	\$ -	\$ 17,353,649	\$ 10,965,458	\$ 11,283,702	\$ 11,262,581	\$ 11,097,598	\$ 14,620,140	\$ 132,558,482
Supplies & Services	699,267	1,296,639	854,795	949,238	1,415,850	1,265,519	-	1,184,409	1,515,330	1,852,605	1,691,548	2,169,221	2,956,046	17,850,468
Capital Outlays	-	-	-	-	-	-	-	-	-	-	-	-	5,826	5,826
Other Outgo	(378,714)	392,786	2,822,217	199,409	2,325,426	1,530,990	-	24,533	(31,996)	9,623	33,044	1,259,665	(1,471,386)	6,715,598
Other Uses	-	-	-	-	-	-	-	-	-	-	-	-	965,345	965,345
Interfund Transfers Out	-	-	-	-	-	-	-	-	-	-	-	-	-	-
FY TRAns Interest Payment	-	-	-	-	-	-	-	157,228	-	-	67,383	-	-	224,611
FY TRAns Principal Repayment	-	-	-	-	-	-	-	9,100,000	-	-	3,900,000	-	-	13,000,000
Cross FY TRAns Interest Payment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Cross FY TRAns Principal Repayment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL DISBURSEMENTS</b>	<b>\$ 8,045,346</b>	<b>\$ 9,939,908</b>	<b>\$ 15,350,270</b>	<b>\$ 13,354,083</b>	<b>\$ 14,909,034</b>	<b>\$ 7,750,136</b>	<b>\$ -</b>	<b>\$ 27,819,819</b>	<b>\$ 12,448,792</b>	<b>\$ 13,145,930</b>	<b>\$ 16,954,557</b>	<b>\$ 14,526,484</b>	<b>\$ 17,075,971</b>	<b>\$ 171,320,330</b>
<b>PRIOR YEAR TRANSACTIONS</b>														
A/R PY Deferred State Aid	\$ 8,825,473	\$ 2,729,207	\$ -	\$ 20,285	-	-	-	-	-	-	-	-	-	11,574,965
A/R Other	12,892,373	15,027,390	1,144,745	-	-	-	-	-	-	-	-	-	-	29,064,508
Accounts Payable	6,977,950	17,218,885	(13,380)	(139,349)	-	-	-	-	-	-	-	-	-	24,044,106
<b>NET PRIOR YEAR TRANSACTIONS</b>	<b>14,739,896</b>	<b>537,712</b>	<b>1,158,125</b>	<b>159,634</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>16,595,367</b>
<b>NET INCREASE/DECREASE TO CASH</b>	<b>-6,013,847</b>	<b>14,442,419</b>	<b>773,793</b>	<b>(9,970,498)</b>	<b>(3,320,658)</b>	<b>(7,750,136)</b>	<b>31,273,158</b>	<b>(10,646,746)</b>	<b>(8,315,355)</b>	<b>361,002</b>	<b>6,195,573</b>	<b>(10,218,561)</b>	<b>(470,342)</b>	<b>(3,660,200)</b>
<b>ENDING CASH INC. TRANS</b>	<b>4,697,836</b>	<b>19,140,255</b>	<b>19,914,048</b>	<b>9,943,550</b>	<b>6,622,892</b>	<b>(1,127,244)</b>	<b>30,145,913</b>	<b>19,499,168</b>	<b>11,183,813</b>	<b>11,544,814</b>	<b>17,740,387</b>	<b>7,521,826</b>	<b>7,051,484</b>	<b>7,051,484</b>
<b>TRANS BALANCE</b>	<b>0</b>	<b>13,000,000</b>	<b>13,000,000</b>	<b>13,000,000</b>	<b>13,000,000</b>	<b>13,000,000</b>	<b>13,000,000</b>	<b>3,900,000</b>	<b>3,900,000</b>	<b>3,900,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>ENDING CASH BALANCE EXC. TRANS</b>	<b>\$ 4,697,836</b>	<b>\$ 6,140,255</b>	<b>\$ 6,914,048</b>	<b>\$ (3,056,450)</b>	<b>\$ (6,377,108)</b>	<b>\$ (14,127,244)</b>	<b>\$ 17,145,913</b>	<b>\$ 15,599,168</b>	<b>\$ 7,283,813</b>	<b>\$ 7,644,814</b>	<b>\$ 17,740,387</b>	<b>\$ 7,521,826</b>	<b>\$ 7,051,484</b>	<b>\$ 7,051,484</b>

Source:

ANAHEIM CITY SCHOOL DISTRICT

Alternate Liquidity	7,844,484		
Coverage (all revenues)	3.11	5.47	1.53
Coverage with all revenues and Alternate Liquidity	3.95	7.45	2.13

ANAHEIM CITY SCHOOL DISTRICT  
FISCAL YEAR 2011-2012

**VARIANCES: PROJECTIONS AS OF THE FIRST INTERIM REPORT IN DECEMBER 2011 LESS PROJECTIONS AS OF THE TIME OF TRANS ISSUANCE ON AUGUST 18, 2011**

	July 2011 (Actual)	August 2011 (Actual)	September 2011 (Actual)	October 2011 (Actual)	November 2011 (Projected)	December 1 - 10, 2011 (Projected)	December 11 - 31, 2011 (Projected)	January 2012 (Projected)	February 2012 (Projected)	March 2012 (Projected)	April 2012 (Projected)	May 2012 (Projected)	June 2012 (Projected)	FY 2011-12 Total (Projected)
BEGINNING CASH BALANCE	0	(9,781,146)	(3,969,797)	(6,126,086)	(7,691,229)	(6,382,507)	(6,443,883)	(6,937,301)	(6,939,330)	(7,102,002)	(6,211,382)	(7,460,914)	(7,614,151)	0
<b>REVENUE</b>														
Revenue Limit:														
Property Tax	(2,396,835)	(19,800)	57,174	140,392	933,931	0	(1,411,924)	(137,636)	(6,648)	(161,480)	(1,124,510)	12	852,537	(3,274,787)
State Aid	(7,833,286)	5,014,372	2,638,684	0	479,683	0	479,683	487,696	23,984	187,076	57,562	76,749	0	1,612,205
Other	0	0	0	0	0	0	0	0	0	0	0	0	(89,743)	(89,743)
Federal Revenues	2,567,952	(1,020,618)	(3,887,614)	569,577	197,974	0	309,280	224,188	60,973	1,101,107	66,314	29,560	3,252,954	3,471,648
Other State Revenues	(6,819,851)	3,483,656	(16,098)	(541,399)	124,710	0	124,710	124,710	124,710	124,710	124,710	124,710	4,406,387	1,385,662
Other Local Income	175,573	(97,667)	31,251	(140,293)	1,728	0	4,833	2,881	3,449	14,112	5,487	5,710	87,021	94,085
Other Sources (inc. Premium)	(2,000,000)	0	0	0	0	0	0	0	0	0	0	0	2,000,000	0
Interfund Transfers In	0	0	0	0	0	0	0	0	0	0	0	0	0	0
FY TRAN Proceeds	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Cross-FY TRAN Proceeds	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>TOTAL REVENUE</b>	<b>(16,306,446)</b>	<b>7,359,944</b>	<b>(1,176,602)</b>	<b>28,277</b>	<b>1,738,026</b>	<b>0</b>	<b>(493,418)</b>	<b>701,838</b>	<b>206,468</b>	<b>1,265,525</b>	<b>(870,437)</b>	<b>236,741</b>	<b>10,509,155</b>	<b>3,199,070</b>
<b>DISBURSEMENTS</b>														
Salaries & Benefits	(249,562)	(1,305,162)	1,383,144	1,679,207	404,790	85,116	0	726,185	399,107	410,455	411,014	403,770	3,405,707	7,753,772
Supplies & Services	(258,643)	271,507	(502,688)	(125,562)	(27,333)	(24,431)	0	(22,865)	(29,254)	(35,765)	(32,656)	(41,877)	423,188	(406,379)
Capital Outlays	0	0	0	0	0	0	0	0	0	0	0	0	5,826	5,826
Other Outgo	(102,673)	390,756	1,257,355	199,409	51,846	691	0	547	(713)	215	737	28,085	(1,676,528)	149,727
Other Uses	0	0	0	0	0	0	0	0	0	0	0	0	965,345	965,345
Interfund Transfers Out	0	0	0	0	0	0	0	0	0	0	0	0	(965,345)	(965,345)
FY TRANs Interest Payment	0	0	0	0	0	0	0	0	0	0	(0)	0	0	(0)
FY TRANs Principal Repayment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Cross FY TRANs Interest Payment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Cross FY TRANs Principal Repayment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>TOTAL DISBURSEMENTS</b>	<b>(610,877)</b>	<b>(642,900)</b>	<b>2,137,811</b>	<b>1,753,054</b>	<b>429,303</b>	<b>61,376</b>	<b>0</b>	<b>703,867</b>	<b>369,139</b>	<b>374,905</b>	<b>379,095</b>	<b>389,977</b>	<b>2,158,194</b>	<b>7,502,946</b>
<b>PRIOR YEAR TRANSACTIONS</b>														
A/R PY Deferred State Aid	0	0	0	20,285	0	0	0	0	0	0	0	0	0	20,285
A/R Other	12,892,373	15,027,390	1,144,745	0	0	0	0	0	0	0	0	0	0	29,064,508
Accounts Payable	6,977,950	17,218,885	(13,380)	(139,349)	0	0	0	0	0	0	0	0	0	24,044,106
<b>NET PRIOR YEAR TRANSACTIONS</b>	<b>5,914,423</b>	<b>(2,191,495)</b>	<b>1,158,125</b>	<b>159,634</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5,040,687</b>
<b>NET INCREASE/DECREASE TO CASH</b>	<b>(9,781,146)</b>	<b>5,811,349</b>	<b>(2,156,289)</b>	<b>(1,565,143)</b>	<b>1,308,722</b>	<b>(61,376)</b>	<b>(493,418)</b>	<b>(2,029)</b>	<b>(162,671)</b>	<b>890,620</b>	<b>(1,249,533)</b>	<b>(153,236)</b>	<b>8,350,961</b>	<b>736,811</b>
<b>ENDING CASH INC. TRANS</b>	<b>(9,781,146)</b>	<b>(3,969,797)</b>	<b>(6,126,086)</b>	<b>(7,691,229)</b>	<b>(6,382,507)</b>	<b>(6,443,883)</b>	<b>(6,937,301)</b>	<b>(6,939,330)</b>	<b>(7,102,002)</b>	<b>(6,211,382)</b>	<b>(7,460,914)</b>	<b>(7,614,151)</b>	<b>736,811</b>	<b>736,811</b>
<b>TRANS BALANCE</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>ENDING CASH BALANCE EXC. TRANS</b>	<b>(9,781,146)</b>	<b>(3,969,797)</b>	<b>(6,126,086)</b>	<b>(7,691,229)</b>	<b>(6,382,507)</b>	<b>(6,443,883)</b>	<b>(6,937,301)</b>	<b>(6,939,330)</b>	<b>(7,102,002)</b>	<b>(6,211,382)</b>	<b>(7,460,914)</b>	<b>(7,614,151)</b>	<b>736,811</b>	<b>736,811</b>

Source:  
ANAHEIM CITY SCHOOL DISTRICT