

PLACENTIA YORBA LINDA USD
FISCAL YEAR 2011-2012 AND FIRST TWO MONTHS OF FISCAL YEAR 2012-13
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)	July 2012 (Projected)	August 2012 (Projected)
BEGINNING CASH BALANCE	\$ 5,936,702	\$ 11,060,815	\$ 26,604,817	\$ 29,495,501	\$ 14,909,575	\$ 10,533,884	\$ 7,859,175	\$ 48,715,768	\$ 44,668,501	\$ 30,077,135	\$ 20,256,038	\$ 36,391,384	\$ 21,867,328	\$ 5,936,702	\$ 9,089,723	\$ 9,600,593
REVENUE																
Revenue Limit:																
Property Tax	\$ 3,361,078	\$ 39,252	\$ 2,728,184	\$ 71,381	\$ 2,834,466	\$ -	\$ 32,212,267	\$ 3,133,570	\$ 148,260	\$ 3,683,862	\$ 25,657,493	\$ (84,562)	\$ 1,547,332	\$ 75,332,583	\$ 3,361,078	\$ 39,252
State Aid	-	-	7,116,020	-	5,473,861	-	5,473,861	15,387,633	304,103	-	2,797,751	912,310	-	37,465,539	-	-
Other	-	35,533	37,165	49,442	50,553	50,252	-	49,898	46,442	46,754	46,087	47,181	46,634	505,941	-	35,533
Federal Revenues	130,292	529,776	1,881,183	105,879	21,192	423,296	417,212	313,336	22,134	3,100,490	223,455	467,654	793,875	8,429,774	132,897	538,295
Other State Revenues	343,559	358,790	2,483,829	1,188,621	3,908,968	143,576	3,312,722	5,697,483	1,385,102	2,105,040	2,334,303	987,185	1,467,978	25,717,156	354,532	370,251
Other Local Income	54,744	104,063	135,252	148,850	138,084	54,403	42,784	146,120	217,943	156,441	142,017	151,630	468,158	1,960,489	54,744	104,063
Other Sources (inc. Premium)	(2,157,911)	1,394,591	(2,069,191)	(74,959)	(170,033)	276,357	(313,512)	(226,234)	57,215	(30,217)	1,993,503	327,323	(287,868)	(1,280,936)	(2,157,911)	1,394,591
Interfund Transfers In	-	-	-	-	-	-	-	-	-	-	-	-	2,614,270	2,614,270	2,424	-
FY TRAN Proceeds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Cross-FY TRAN Proceeds	-	14,360,000	-	-	-	-	-	-	-	-	-	-	-	14,360,000	-	-
TOTAL REVENUE	\$ 1,731,762	\$ 16,822,005	\$ 12,312,442	\$ 1,489,214	\$ 12,257,091	\$ 947,884	\$ 41,145,334	\$ 24,501,806	\$ 2,181,199	\$ 9,062,370	\$ 33,194,609	\$ 2,808,721	\$ 6,650,379	\$ 165,104,816	\$ 1,747,764	\$ 2,481,985
DISBURSEMENTS																
Salaries & Benefits	\$ 829,912	\$ 3,305,583	\$ 14,005,494	\$ 15,655,479	\$ 16,167,668	\$ 4,204,380	\$ (18,720)	\$ 27,711,006	\$ 16,001,148	\$ 16,137,444	\$ 15,957,701	\$ 16,183,917	\$ 16,998,020	\$ 163,139,032	\$ 846,740	\$ 3,266,368
Supplies & Services	1,085,062	1,136,944	1,750,385	1,427,495	1,468,424	910,922	500,950	1,453,518	1,309,944	1,334,904	1,329,209	1,489,063	2,948,718	18,145,538	1,155,328	1,156,363
Capital Outlays	-	-	15,547	24,940	-	-	-	-	-	-	-	-	63,382	103,869	-	-
Other Outgo	265,504	21,757	86,219	170,356	86,015	2,986	165,658	82,494	15,845	270,061	146,129	72,289	(528,496)	856,817	265,504	21,757
Other Uses	1,851,139	1,747,473	302,419	(350,103)	(473,659)	(29,956)	(599)	(744,958)	(374,064)	(378,292)	(378,129)	(380,366)	(247,769)	543,136	1,775,664	1,672,333
Interfund Transfers Out	-	2,008	-	-	-	-	-	-	-	-	-	-	-	2,008	-	2,007
FY TRANs Interest Payment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
FY TRANs Principal Repayment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Cross FY TRANs Interest Payment	-	-	-	-	-	-	-	-	-	29,757	-	-	-	29,757	267,814	-
Cross FY TRANs Principal Repayment	-	-	-	-	-	-	-	-	-	1,436,000	-	-	-	1,436,000	12,924,000	-
TOTAL DISBURSEMENTS	\$ 4,031,617	\$ 6,213,765	\$ 16,160,064	\$ 16,928,167	\$ 17,248,448	\$ 5,088,332	\$ 647,289	\$ 28,502,060	\$ 16,952,873	\$ 18,829,874	\$ 17,054,910	\$ 17,364,903	\$ 19,233,855	\$ 184,256,157	\$ 17,235,050	\$ 6,118,828
PRIOR YEAR TRANSACTIONS																
A/R PY Deferred State Aid	5,479,090	7,285,009	4,272,912	0	0	0	0	0	0	0	0	0	0	17,037,011	13,954,698	9,400,445
A/R Other	3,160,216	2,247,279	3,428,557	925,049	652,871	1,480,956	699,260	105,904	177,625	24,065	158,600	67,022	117	13,127,521	3,160,216	2,247,279
Accounts Payable	1,215,338	4,596,526	963,163	72,022	37,205	15,217	340,712	152,917	-2,683	77,658	162,953	34,896	194,246	7,860,170	1,116,758	4,223,685
NET PRIOR YEAR TRANSACTIONS	7,423,968	4,935,762	6,738,306	853,027	615,666	1,465,739	358,548	(47,013)	180,308	(53,593)	(4,353)	32,126	(194,129)	22,304,362	15,998,156	7,424,039
NET INCREASE/DECREASE TO CASH	5,124,113	15,544,002	2,890,684	(14,585,926)	(4,375,691)	(2,674,709)	40,856,593	(4,047,267)	(14,591,366)	(9,821,097)	16,135,346	(14,524,056)	(12,777,605)	3,153,021	510,870	3,787,196
ENDING CASH INC. TRANS	11,060,815	26,604,817	29,495,501	14,909,575	10,533,884	7,859,175	48,715,768	44,668,501	30,077,135	20,256,038	36,391,384	21,867,328	9,089,723	9,089,723	9,600,593	13,387,789
TRANS BALANCE	0	14,360,000	14,360,000	14,360,000	14,360,000	14,360,000	14,360,000	14,360,000	14,360,000	12,924,000	12,924,000	12,924,000	12,924,000	12,924,000	0	0
ENDING CASH BALANCE EXC. TRANS	\$ 11,060,815	\$ 12,244,817	\$ 15,135,501	\$ 549,575	\$ (3,826,116)	\$ (6,500,825)	\$ 34,355,768	\$ 30,308,501	\$ 15,717,135	\$ 7,332,038	\$ 23,467,384	\$ 8,943,328	\$ (3,834,277)	\$ (3,834,277)	\$ 9,600,593	\$ 13,387,789

Source:
PLACENTIA-YORBA LINDA USD

Alternate Liquidity (FY 2011-12)	13,275,000	Alternate Liquidity (FY 2012-13)	13,687,500
Coverage	14.82		1.06
Coverage with Alternate Liquidity	23.88		2.63

PLACENTIA-YORBA LINDA USD
 FISCAL YEAR 2011-2012 AND FIRST TWO MONTHS OF FISCAL YEAR 2012-13
 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)	July 2012 (Projected)	August 2012 (Projected)
BEGINNING CASH BALANCE	\$ 5,936,702	\$ 12,442,924	\$ 25,129,793	\$ 29,455,176	\$ 14,480,671	\$ 9,761,290	\$ 5,838,242	\$ 44,212,969	\$ 38,026,225	\$ 26,629,156	\$ 16,821,663	\$ 28,712,155	\$ 18,222,970	\$ 5,936,702	\$ 4,653,449	\$ 8,129,461
REVENUE																
Revenue Limit:																
Property Tax	\$ 2,370,361	\$ 621,981	\$ 2,434,462	\$ 260,142	\$ 4,199,733	\$ -	\$ 30,522,615	\$ 2,839,247	\$ 159,518	\$ 3,837,910	\$ 23,076,815	\$ 1,180,338	\$ 313,099	\$ 71,816,221	\$ 2,370,361	\$ 621,981
State Aid	-	-	6,637,885	(18,225)	5,106,065	-	5,106,065	14,353,717	3,938,794	-	2,962,131	1,565,912	-	39,652,344	-	-
Other	-	34,380	36,702	48,679	33,333	33,135	-	32,901	30,623	30,828	30,389	31,110	30,749	372,829	-	23,430
Federal Revenues	20,720	1,643,204	861,156	68,451	22,892	480,647	637,559	390,457	22,134	3,698,695	380,756	1,045,369	1,595,521	10,867,561	-	928,019
Other State Revenues	264,086	420,320	3,950,072	1,849,260	3,265,686	143,571	3,269,259	6,040,760	1,379,949	1,746,959	2,962,512	949,309	2,362,191	28,603,934	355,703	511,946
Other Local Income	88,396	1,004,929	211,164	363,844	206,307	76,534	59,260	210,694	305,734	230,186	214,789	226,289	562,344	3,760,470	89,735	799,649
Other Sources (inc. Premium)	(85,566)	(3,886,380)	18,020	(161,652)	(170,033)	276,357	(313,512)	(226,234)	57,215	(30,217)	(6,497)	2,627,323	(292,360)	(2,193,536)	102,039	1,950,302
Interfund Transfers In	-	-	-	-	-	-	-	-	-	-	-	-	2,264,270	2,264,270	-	-
FY TRAN Proceeds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Cross-FY TRAN Proceeds	-	14,360,000	-	-	-	-	-	-	-	-	-	-	-	14,360,000	-	-
TOTAL REVENUE	\$ 2,657,997	\$ 14,198,434	\$ 14,149,461	\$ 2,410,499	\$ 12,663,983	\$ 1,010,244	\$ 39,281,246	\$ 23,641,542	\$ 5,893,967	\$ 9,514,361	\$ 29,620,895	\$ 7,625,650	\$ 6,835,814	\$ 169,504,093	\$ 2,917,838	\$ 4,835,327
DISBURSEMENTS																
Salaries & Benefits	\$ 760,720	\$ 3,143,718	\$ 14,158,043	\$ 16,483,826	\$ 16,574,132	\$ 4,287,882	\$ (19,093)	\$ 28,369,054	\$ 16,377,696	\$ 16,515,519	\$ 16,336,390	\$ 16,568,647	\$ 17,378,341	\$ 166,934,875	\$ 801,610	\$ 3,186,087
Supplies & Services	445,215	1,503,052	1,991,120	1,422,020	1,735,385	1,138,659	622,830	1,719,632	1,657,299	1,644,118	1,655,112	1,912,967	3,888,031	21,335,440	388,627	1,308,609
Capital Outlays	1,391	22,149	24,351	37,351	-	-	-	-	-	-	-	-	85,720	170,962	788	12,096
Other Outgo	406,287	(222,939)	5,251	6,241	158,091	3,282	162,725	410,474	22,503	7,340	83,940	39,638	(458,338)	624,495	406,287	(222,939)
Other Uses	1,791,231	3,735,363	(557,584)	(287,314)	(473,659)	(29,956)	(599)	(744,958)	(374,064)	(378,292)	(378,129)	(380,366)	(432,259)	1,489,414	1,722,123	1,710,576
Interfund Transfers Out	3,794	-	-	-	-	-	-	-	-	-	-	-	-	3,794	3,794	-
FY TRAns Interest Payment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
FY TRAns Principal Repayment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Cross FY TRAns Interest Payment	-	-	-	-	-	-	-	-	-	29,757	-	-	-	29,757	267,814	-
Cross FY TRAns Principal Repayment	-	-	-	-	-	-	-	-	-	1,436,000	-	-	-	1,436,000	12,924,000	-
TOTAL DISBURSEMENTS	\$ 3,408,638	\$ 8,181,343	\$ 15,621,181	\$ 17,662,124	\$ 17,993,949	\$ 5,399,867	\$ 765,863	\$ 29,754,202	\$ 17,683,434	\$ 19,254,442	\$ 17,697,313	\$ 18,140,886	\$ 20,461,495	\$ 192,024,737	\$ 16,515,043	\$ 5,994,429
PRIOR YEAR TRANSACTIONS																
A/R PY Deferred State Aid	4,720,101	7,717,952	4,478,954	0	0	0	0	0	0	0	0	0	0	16,917,007	14,783,233	9,958,580
A/R Other	3,975,062	4,684,951	1,773,054	843,320	654,438	484,511	260,939	106,158	389,236	24,123	158,981	67,182	85,117	13,507,072	3,622,335	4,269,232
Accounts Payable	1,438,300	5,733,125	454,905	566,200	43,853	17,936	401,595	180,242	(3,162)	91,535	192,071	41,131	28,957	9,186,688	1,332,351	5,310,807
NET PRIOR YEAR TRANSACTIONS	7,256,863	6,669,778	5,797,103	277,120	610,585	466,575	(140,656)	(74,084)	392,398	(67,412)	(33,090)	26,051	56,160	21,237,391	17,073,217	8,917,005
NET INCREASE/DECREASE TO CASH	6,506,222	12,686,869	4,325,383	(14,974,505)	(4,719,381)	(3,923,048)	38,374,727	(6,186,744)	(11,397,069)	(9,807,493)	11,890,492	(10,489,185)	(13,569,521)	(1,283,253)	3,476,012	7,757,903
ENDING CASH INC. TRANS	12,442,924	25,129,793	29,455,176	14,480,671	9,761,290	5,838,242	44,212,969	38,026,225	26,629,156	16,821,663	28,712,155	18,222,970	4,653,449	4,653,449	8,129,461	15,887,364
TRANS BALANCE	0	14,360,000	14,360,000	14,360,000	14,360,000	14,360,000	14,360,000	14,360,000	14,360,000	12,924,000	12,924,000	12,924,000	12,924,000	12,924,000	0	0
ENDING CASH BALANCE EXC. TRANS	\$ 12,442,924	\$ 10,769,793	\$ 15,095,176	\$ 120,671	\$ (4,598,710)	\$ (8,521,758)	\$ 29,852,969	\$ 23,666,225	\$ 12,269,156	\$ 3,897,663	\$ 15,788,155	\$ 5,298,970	\$ (8,270,551)	\$ (8,270,551)	\$ 8,129,461	\$ 15,887,364

Source:
 PLACENTIA-YORBA LINDA USD

Alternate Liquidity (FY 2011-12)	13,275,000	Alternate Liquidity (FY 2012-13)	13,687,500
Coverage	12.48	Coverage	4.17
Coverage with Alternate Liquidity	21.53	Coverage with Alternate Liquidity	13.23
			2.16
			2.62

PLACENTIA-YORBA LINDA USD
FISCAL YEAR 2011-2012 AND FIRST TWO MONTHS OF FISCAL YEAR 2012-13

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)	July 2012 (Projected)	August 2012 (Projected)
BEGINNING CASH BALANCE	0	1,382,109	(1,475,024)	(40,325)	(428,904)	(772,594)	(2,020,933)	(4,502,799)	(6,642,276)	(3,447,979)	(3,434,375)	(7,679,229)	(3,644,358)	0	(4,436,274)	(1,471,132)
REVENUE																
Revenue Limit:																
Property Tax	(990,717)	582,729	(293,722)	188,761	1,365,267	0	(1,689,652)	(294,323)	11,258	154,048	(2,580,678)	1,264,900	(1,234,233)	(3,516,362)	(990,717)	582,729
State Aid	0	0	(478,135)	(18,225)	(367,796)	0	(367,796)	(1,033,916)	3,634,691	0	164,380	653,602	0	2,186,805	0	0
Other	0	(1,153)	(463)	(763)	(17,220)	(17,117)	0	(16,997)	(15,819)	(15,926)	(15,698)	(16,071)	(15,885)	(133,112)	0	(12,103)
Federal Revenues	(109,572)	1,113,428	(1,020,027)	(37,428)	1,700	57,351	220,347	77,121	0	598,205	157,301	577,715	801,646	2,437,787	(132,897)	389,724
Other State Revenues	(79,473)	61,530	1,466,243	660,639	(643,282)	(5)	(43,463)	343,277	(5,153)	(358,081)	628,209	(37,876)	894,213	2,886,778	1,171	141,695
Other Local Income	33,652	900,866	75,912	214,994	68,223	22,131	16,476	64,574	87,791	73,745	72,772	74,659	94,186	1,799,981	34,991	695,586
Other Sources (inc. Premium)	2,072,345	(5,280,971)	2,087,211	(86,693)	0	0	0	0	0	0	(2,000,000)	2,300,000	(4,492)	(912,600)	2,259,950	555,711
Interfund Transfers In	0	0	0	0	0	0	0	0	0	0	0	0	(350,000)	(350,000)	(2,424)	0
FY TRAN Proceeds	0	0	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	0	0
TOTAL REVENUE	926,235	(2,623,571)	1,837,019	921,285	406,892	62,360	(1,864,088)	(860,264)	3,712,768	451,991	(3,573,714)	4,816,929	185,435	4,399,277	1,170,074	2,353,342
DISBURSEMENTS																
Salaries & Benefits	(69,192)	(161,865)	152,549	828,347	406,464	83,502	(373)	658,048	376,548	378,075	378,689	384,730	380,321	3,795,843	(45,130)	(80,281)
Supplies & Services	(639,847)	366,108	240,735	(5,475)	266,961	227,737	121,880	266,114	347,355	309,214	325,903	423,904	939,313	3,189,902	(766,701)	152,246
Capital Outlays	1,391	22,149	8,804	12,411	0	0	0	0	0	0	0	0	22,338	67,093	788	12,096
Other Outgo	140,783	(244,696)	(80,968)	(164,115)	72,076	296	(2,933)	327,980	6,658	(262,721)	(62,189)	(32,651)	70,158	(232,322)	140,783	(244,696)
Other Uses	(59,908)	1,987,890	(860,003)	62,789	0	0	0	0	0	0	0	0	(184,490)	946,278	(53,541)	38,243
Interfund Transfers Out	3,794	(2,008)	0	0	0	0	0	0	0	0	0	0	0	1,786	3,794	(2,007)
FY TRAns Interest Payment	0	0	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	0	0
Cross FY TRAns Interest Payment	0	0	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	0	0
TOTAL DISBURSEMENTS	(622,979)	1,967,578	(538,883)	733,957	745,501	311,535	118,574	1,252,142	730,561	424,568	642,403	775,983	1,227,640	7,768,580	(720,007)	(124,399)
PRIOR YEAR TRANSACTIONS																
A/R PY Deferred State Aid	(758,989)	432,943	206,042	0	0	0	0	0	0	0	0	0	0	(120,004)	828,535	558,135
A/R Other	814,846	2,437,672	(1,655,503)	(81,729)	1,567	(996,445)	(438,321)	254	211,611	58	381	160	85,000	379,551	462,119	2,021,953
Accounts Payable	222,962	1,136,599	(508,258)	494,178	6,648	2,719	60,883	27,325	(479)	13,877	29,118	6,235	(165,289)	1,326,518	215,593	1,087,122
NET PRIOR YEAR TRANSACTIONS	(167,105)	1,734,016	(941,203)	(575,907)	(5,081)	(999,164)	(499,204)	(27,071)	212,090	(13,819)	(28,737)	(6,075)	250,289	(1,066,971)	1,075,061	1,492,966
NET INCREASE/DECREASE TO CASH	1,382,109	(2,857,133)	1,434,699	(388,579)	(343,690)	(1,248,339)	(2,481,866)	(2,139,477)	3,194,297	13,604	(4,244,854)	4,034,871	(791,916)	(4,436,274)	2,965,142	3,970,707
ENDING CASH INC. TRANS	1,382,109	(1,475,024)	(40,325)	(428,904)	(772,594)	(2,020,933)	(4,502,799)	(6,642,276)	(3,447,979)	(3,434,375)	(7,679,229)	(3,644,358)	(4,436,274)	(4,436,274)	(1,471,132)	2,499,575
TRANS BALANCE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
ENDING CASH BALANCE EXC. TRANS	1,382,109	(1,475,024)	(40,325)	(428,904)	(772,594)	(2,020,933)	(4,502,799)	(6,642,276)	(3,447,979)	(3,434,375)	(7,679,229)	(3,644,358)	(4,436,274)	(4,436,274)	(1,471,132)	2,499,575

Source:
PLACENTIA-YORBA LINDA USD