



Santa Ana
Unified School District

2011-12 Unaudited Actuals & 2012-13 Budget Update

September 11, 2012

Thelma Meléndez de Santa Ana, Ph.D., Superintendent

Michael P. Bishop, Sr., CBO, Deputy Superintendent, Operations

Tony Wold, Ed.D., Executive Director, Business Operations

Swandayani Singgih, Director, Budget

Christeen Betz, Director, Accounting



- 2011-12 Unaudited Actuals
- 2012-13 Budget Update
- Next Steps



• **2011-12 Unaudited Actuals closed as follows:**

* At 2012-13 Adopted Budget

	Estimated 2011-12 Fund Balance* (\$s in millions)	2011-12 Unaudited Actuals Fund Balance (\$s in millions)	Difference (\$s in millions)
Unrestricted	\$57.8	\$61.4	+\$3.6
Restricted	\$ 7.2	\$ 9.2	+\$2.0
Total	\$65.0	\$70.6	+\$5.6

– \$3.6 million unrestricted favorable variance due to:

- Less than anticipated contributions from Unrestricted General Fund to Restricted programs (Special Education, Ongoing & Major Maintenance Account (OMMA), Home-to-School Transportation, and VAPA programs)

– \$2.0 million restricted favorable variance due to:

- Less than anticipated spending from Prop. 20 Lottery-Instructional Materials, Medi-Cal, Special Education: Mental Health Services, and
- Funds will be carried over to 2012-13



Ending Fund Balances (All Other Funds)

Fund	2011-12 Estimated Actuals (all \$s in 000's)	2011-12 Unaudited Actuals (all \$s in 000's)	Difference (all \$s in 000's)
Fund 11 - Adult Education	\$0	\$0	\$0
Fund 12 – Child Development	\$70	\$72	\$2
Fund 13 – Cafeteria	\$17,550	\$18,758	\$1,208
Fund 14 – Deferred Maintenance	\$0	\$339	\$339
Fund 17 – Special Reserve	\$13,632	\$13,636	\$4
Fund 21 – Building	\$695	\$26,233	\$25,538
Fund 25 – Capital Facilities	\$0	\$3,088	\$3,088
Fund 35 – School Facilities	\$148	\$101,620	\$101,472
Fund 40 – Special Reserve/Capital Outlay	\$0	\$1,115	\$1,115
Fund 49 – Capital Projects (COP)	\$135	\$1,137	\$1,002
Fund 51 – Bond Interest & Redemption	\$13,779	\$14,086	\$307
Fund 56 – Debt Service	\$7,158	\$7,486	\$328
Fund 67 – Workers' Comp/Property & Liability	\$2,196	\$5,792	\$3,595
Fund 69 – Health & Welfare Benefits	\$1,579	\$581	<\$998>

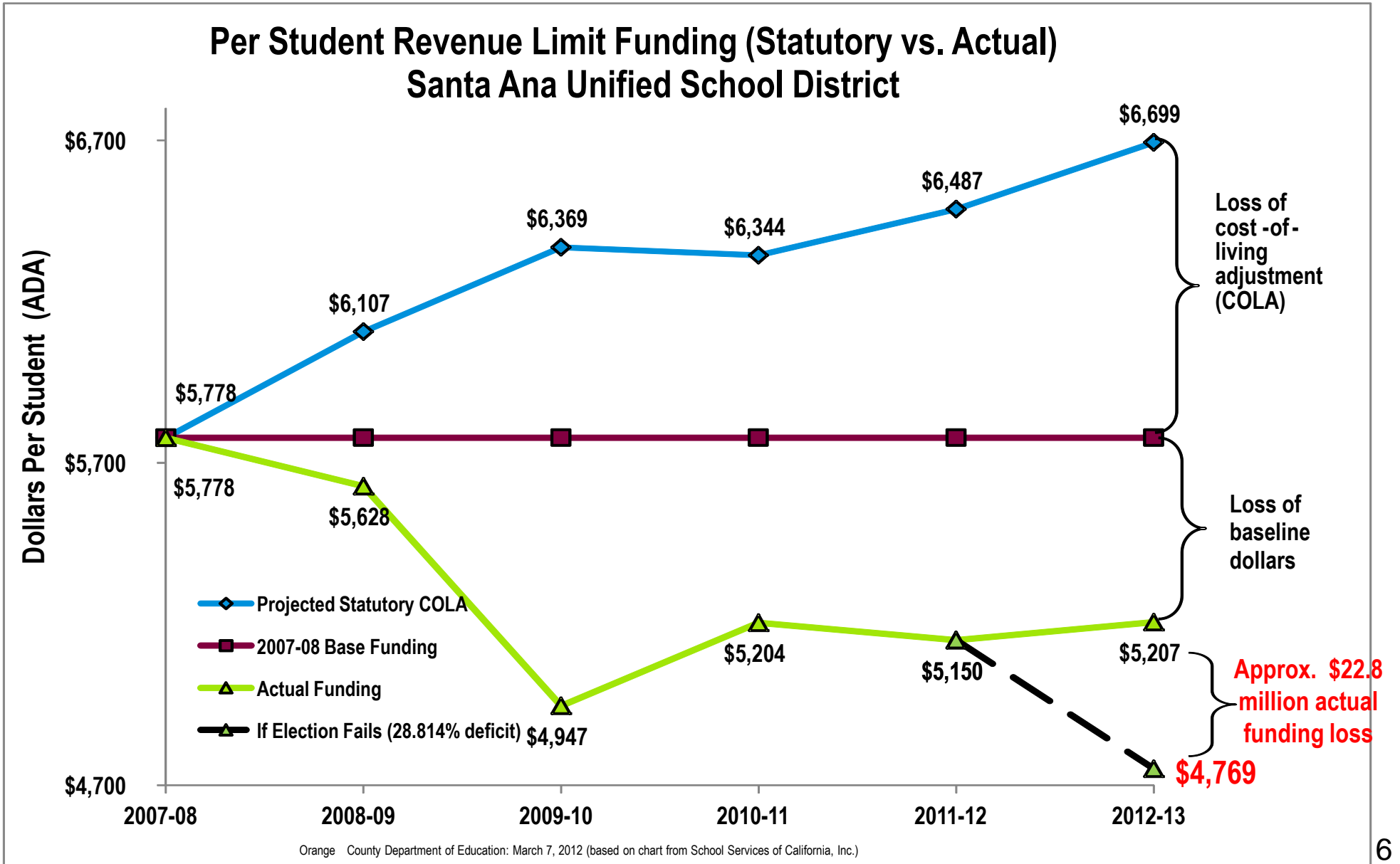


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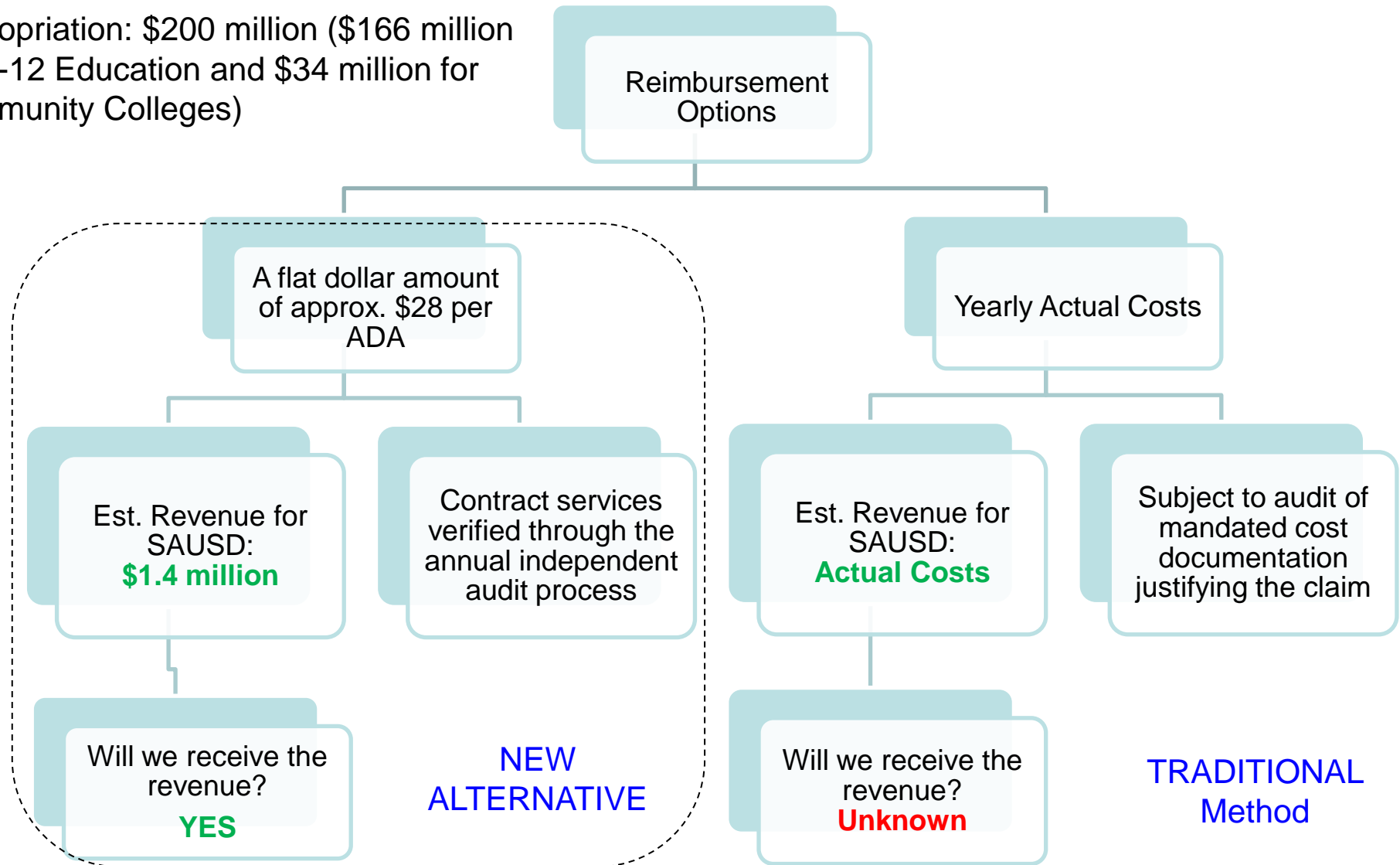
2012-13 Budget Update MYP – Fund 01 Combined (including unspecified cuts)

	2011-12 Unaudited Actuals \$s in million	2012-13 Budget Update \$s in million	2013-14 Budget \$s in million	2014-15 Budget \$s in million
Beginning Fund Balance (a)	\$ 86.7	\$ 70.6	\$ 52.8	\$ 53.3
Add: Adjustment to Beginning Fund Balance (b)	----	----	----	----
Add: Revenues (c)	\$475.1	\$465.1	\$442.7	\$434.3
Less: Expenditures (incl. Budget Reductions) (d)	\$491.2	\$482.9	\$442.2	\$434.0
Net Increase / (Decrease) (e) = (c) - (d)	(\$16.1)	(\$17.8)	\$0.5	\$0.3
Ending Fund Balance (a) + (e)	\$ 70.6	\$ 52.8	\$ 53.3	\$ 53.6
<u>Non-spendable:</u> Revolving Cash/Stores/Prepaid Expenditures	\$1.2	\$1.2	\$1.2	\$1.2
<u>Restricted:</u> Designated for Restricted Fund Balance	\$9.2	\$10.0	\$7.4	\$6.8
<u>Committed:</u> Stabilization Arrangements	\$0.0	\$0.0	\$0.0	\$0.0
<u>Assigned:</u> - Restoration of State Cuts/COLA	\$17.2	----	\$6.2	\$6.9
- Designated for Unrestricted Reserve (Instr. Mat'l, CalSafe, Community Day, CAHSEE, Site carry-over etc.)	\$9.1	\$6.0	\$7.0	\$8.2
- Reserve for mid-year cuts	\$24.1	\$25.9	\$22.7	\$21.8
<u>Unassigned/Unappropriated:</u>				
- Designated for Economic Uncertainties (f)	\$9.8	\$9.7	\$8.8	\$8.7
(f) / (d)	2.0%	2.0%	2.0%	2.0%
Updated Budget Reduction Target	----	----	\$47.0	\$TBD





Appropriation: \$200 million (\$166 million for K-12 Education and \$34 million for Community Colleges)





- The State of California mandates that school districts perform certain pre-described activities. These mandates are reimbursable if proper records are kept and claims for reimbursements are filed.
- At the beginning of 2005-06 fiscal year, the State began to withhold or delay reimbursement payments for mandated claims. For the claiming periods of 2005-06 through 2010-11, the District has only received 13% or \$1.8 million of the \$14.4 million due.
- Senate Bill 1016 allows a school district to make an annual choice to receive funds for the Mandate Block Grant in the amount of \$28 per ADA. This would amount to approximately \$1.4 million for the 2012-13 fiscal year.



Mandated Cost Reimbursements

Fiscal Year	Mandated Cost Claim Amount	Amount Received	Balance Owed
2005-06	\$1,779,537	\$593,213	\$1,186,324
2006-07	\$1,928,442	\$302,617	\$1,625,825
2007-08	\$1,615,685	\$38,335	\$1,577,350
2008-09	\$1,274,124	\$722,529	\$551,595
2009-10	\$3,803,782	\$164,892	\$3,638,890
2010-11	\$4,037,673		\$4,037,673
Totals	\$14,439,243	\$1,821,586	\$12,617,657



\$ (millions)	Event or Activity
	Election November 6, 2012
	First Interim December 11, 2012
\$20.0 - \$25.0 million	Mid-year reductions if Governor's tax plan does not pass (\$400-\$475/per ADA) (Built into the "Assigned" category of the ending fund balance)