



San Diego Unified School District
Monthly Financial Report

September 2011

GENERAL FUND

(All amounts shown as \$ Millions, for month ended September 30, 2011)

Current Conditions

Snapshot:

| | |
|--|------------|
| General Fund Adjusted Budget Less Reserves | \$1,106.93 |
| General Fund Budget Expended YTD | 20% |
| General Fund Balance | -\$28.71 |
| Total Enrollment (3rd Friday) | 114,207 |

Budget/staffing allocations are based on Third Friday Enrollment (September 23).

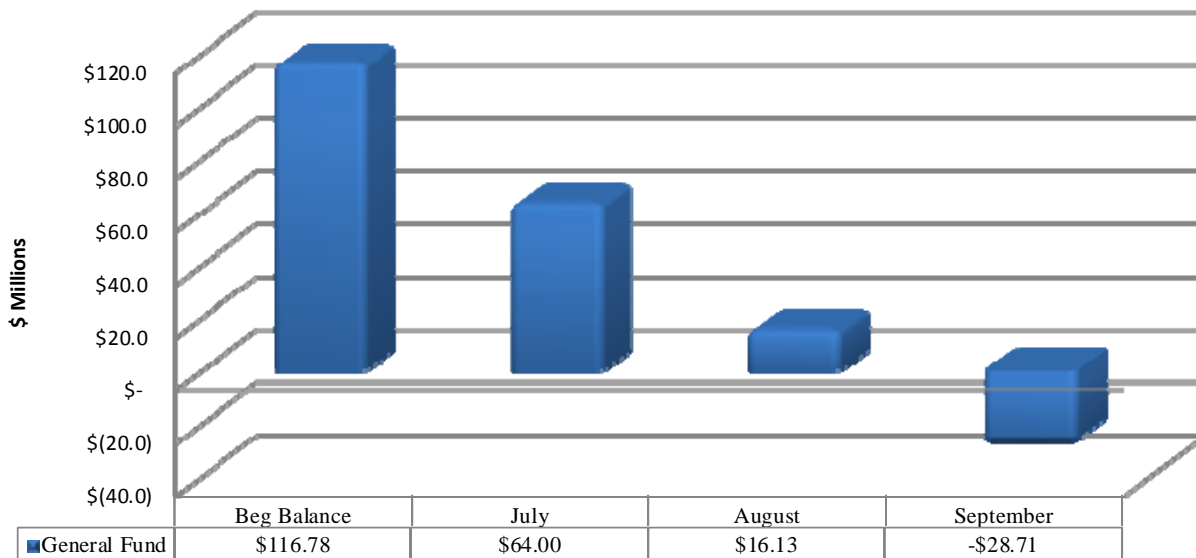
Adjusted Budget includes carryover dollars from 2010/11, new grant dollars, rescissions and other adjustments made after August 2, 2011.

| | July 1 Beginning Balance* | YTD Revenues | YTD Expenditures | September 30 Balance |
|---------------------|------------------------------|-----------------|---------------------|-------------------------|
| General Fund | \$116.78 | \$76.08 | \$221.58 | -\$28.71 |

* Includes restatements.

The District operates on a modified cash accrual basis of accounting. Revenues are recognized as they are received and booked as receivables at year-end. To date, the District is receiving current year revenues according to the apportionment schedules from the State. The next major apportionment from the State will be in December.

General Fund Balance by Month



GENERAL FUND

(All amounts shown as \$ Millions, for month ended September 30, 2011)

Year-Over-Year Comparison

| ACTUALS - Year-to-Date | FY2011 | FY2012 | Change |
|--|-------------------|-------------------|-------------------|
| <u>General Fund - Total</u> | | | |
| Revenues | \$ 83.68 | \$ 76.08 | \$ (7.60) |
| Expenditures | 226.77 | 221.58 | (5.20) |
| Total Revenues Over/(Under) Expenditures | <u>(143.09)</u> | <u>(145.49)</u> | <u>(2.40)</u> |
| Beginning Balance, July 1* | <u>97.01</u> | <u>116.78</u> | <u>19.77</u> |
| Ending Balance, September 30 | <u>\$ (46.08)</u> | <u>\$ (28.71)</u> | <u>\$ 17.37</u> |
| <u>General Fund - Unrestricted</u> | | | |
| Revenues | \$ 40.05 | \$ 46.99 | \$ 6.94 |
| Expenditures | 128.24 | 142.73 | 14.49 |
| Total Revenues Over/(Under) Expenditures | <u>(88.19)</u> | <u>(95.74)</u> | <u>(7.55)</u> |
| Beginning Balance, July 1* | <u>57.29</u> | <u>97.57</u> | <u>40.27</u> |
| Ending Balance, September 30 | <u>\$ (30.90)</u> | <u>\$ 1.82</u> | <u>\$ 32.73</u> |
| <u>General Fund - Restricted</u> | | | |
| Revenues | \$ 43.63 | \$ 29.09 | \$ (14.53) |
| Expenditures | 98.53 | 78.84 | (19.68) |
| Total Revenues Over/(Under) Expenditures | <u>(54.90)</u> | <u>(49.75)</u> | <u>5.15</u> |
| Beginning Balance, July 1* | <u>39.72</u> | <u>19.21</u> | <u>(20.51)</u> |
| Ending Balance, September 30 | <u>\$ (15.18)</u> | <u>\$ (30.54)</u> | <u>\$ (15.36)</u> |

* Includes restatements.

Total General Fund Unrestricted revenues are higher in FY12 than FY11 due to a State apportionment that was received in September compared to October last year. General Fund Unrestricted expenditures are higher in FY12 primarily due to the shift of the \$14M SERP payment from restricted to unrestricted this year.

Restricted expenditures are less in FY12 due to certificated salaries that were moved to General Fund Unrestricted. One Time ARRA funding for these expenditures expired, resulting in a funding cliff scenario previously shared with the Board. These expenditures include the \$14M SERP payment, 120 Counselors in Title schools funded Title I ARRA, counselors at non-Title I schools funded by Federal Stimulus funds (SFSF) and classroom teachers for the CSR program at 29 low performing elementary schools.

OTHER FUNDS

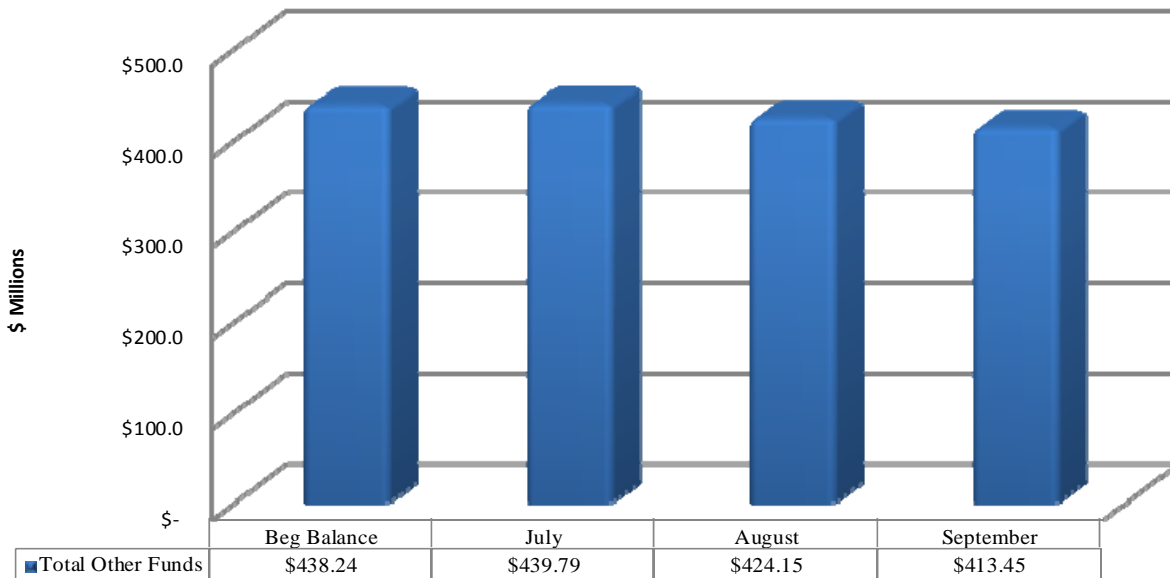
(All amounts shown as \$ Millions, for month ended September 30, 2011)

Current Conditions – Total Other Funds by Month

Snapshot:

| | |
|---|----------|
| Other Funds Adjusted Budget Less Reserves | \$500.32 |
| Other Funds Budget Expended YTD | 11.32% |
| Total Other Funds Balance | \$413.45 |

| | July 1 Beginning Balance* | YTD Revenues | YTD Expenditures | September 30 Balance |
|------------------------------|------------------------------|-----------------|---------------------|-------------------------|
| Capital Project Funds | \$ 349.80 | \$ 10.35 | \$ 32.82 | \$ 327.32 |
| Debt Service Fund | 24.21 | 3.02 | - | 27.23 |
| Internal Service Fund | 59.33 | 9.72 | 7.67 | 61.38 |
| Special Revenue Funds | 4.91 | 8.74 | 16.13 | (2.48) |



ALL FUNDS

(All amounts shown as \$ Millions, for month ended September 30, 2011)

DETAIL of FUND BALANCES by FUND TYPE

| | July 1 Begin Balance* | YTD Revenues | YTD Expenditures | September 30 Balance |
|---|--------------------------|------------------|---------------------|-------------------------|
| General Fund | \$ 116.78 | \$ 76.08 | \$ 221.58 | \$ (28.71) |
| Capital Funds | | | | |
| Building Fund (21) | \$ 149.79 | \$ 0.01 | \$ 27.57 | \$ 122.22 |
| Capital Facilities Fund (25) | 17.68 | 5.71 | 1.71 | 21.68 |
| County School Facilities Fund (35) | 176.84 | 3.00 | 2.52 | 177.32 |
| Special Reserve - Capital Projects (40) | 5.49 | 1.64 | 1.02 | 6.11 |
| Capital Funds Sub-Total | \$ 349.80 | \$ 10.35 | \$ 32.82 | \$ 327.32 |
| Debt Service Fund | | | | |
| Bond Interest & Redemption Fund (51) | \$ 24.21 | \$ 3.02 | \$ - | \$ 27.23 |
| Internal Service Fund | | | | |
| Self Insurance Fund (67) | 59.33 | 9.72 | 7.67 | 61.38 |
| Special Revenue Funds | | | | |
| Adult Education Fund (11) | 0.25 | - | 0.12 | 0.13 |
| Child Development Fund (12) | 0.40 | 0.32 | 5.89 | (5.17) |
| Cafeteria Special Revenue (13) | 2.67 | 8.21 | 9.98 | 0.90 |
| Deferred Maintenance Fund (14) | 0.22 | - | 0.01 | 0.22 |
| Post Employment Benefits Fund (20) | 1.28 | 0.22 | 0.13 | 1.36 |
| Pupil Transportation Equipment (15) | 0.08 | - | - | 0.08 |
| Special Resv - Non-Captl Projects (17) | - | - | - | - |
| Special Revenue Funds Sub-Total | \$ 4.91 | \$ 8.74 | \$ 16.13 | \$ (2.48) |
| Total - All Fund Types | \$ 555.02 | \$ 107.91 | \$ 278.19 | \$ 384.73 |

* Includes restatements.

Child Development Fund has not received their projected State contract revenues. The District expects to receive these funds in November and December 2011.

CASH – GENERAL FUND

(All amounts shown as \$ Millions, for month ended September 30, 2011)

Cash Receipts Update

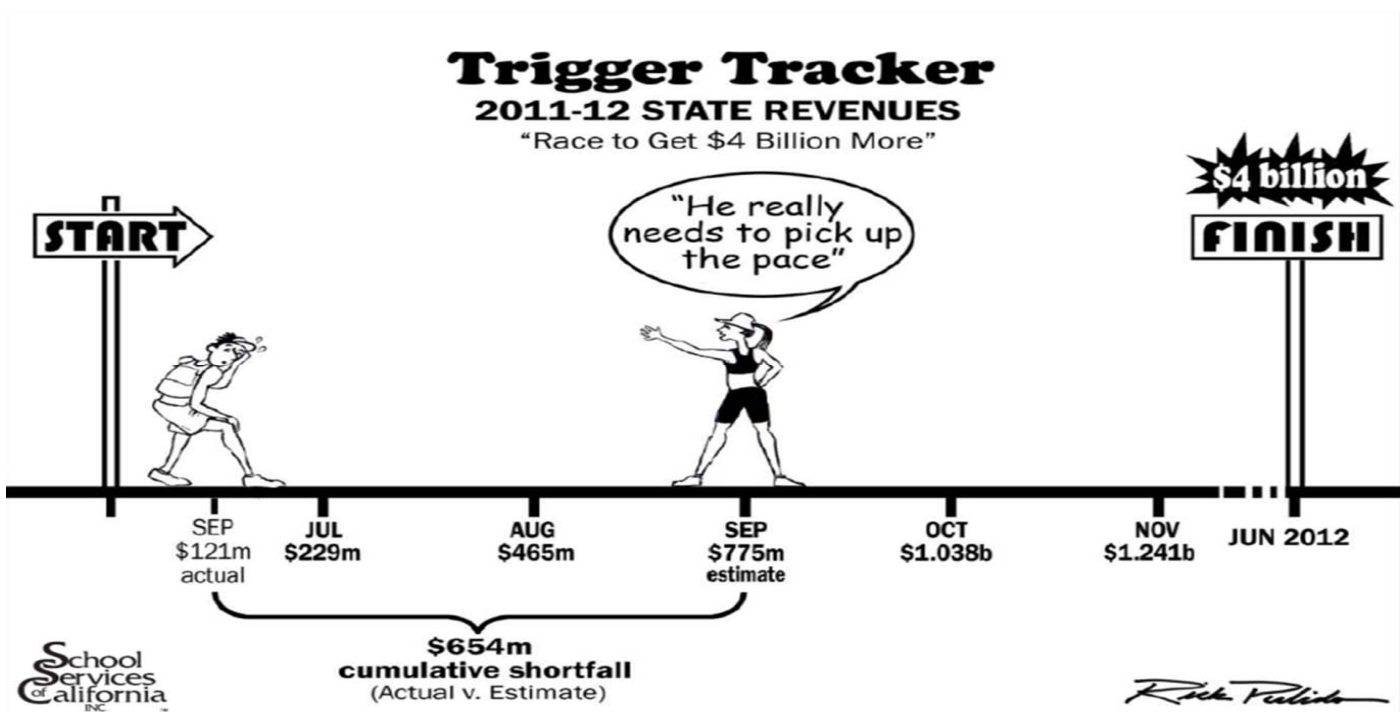
The District has received all of the prior year state apportionment deferrals as of September 30, 2011 in the amount of \$79.5M and current year revenues have been paid in accordance with the State’s revised deferral schedule.

For Class Size Reduction, the remaining 45% or \$14M for FY 10/11 was received in July and 25% of the current year’s apportionment was received in September in the amount of \$8M.

Interest rates in the County Treasury pool for the first quarter of 2011/12 were 0.87%, up from 0.64% in the last quarter of 2010/11.

All other revenues for Federal, State, and Local appear to be consistent with the monthly projections at this time.

State Revenue Update



The following pages (6-9) describe the District’s cash position to date. Compared to the previous pages, Cash Receipts include revenues and receivables deferred from the prior year and other non-revenue items such as TRANs note proceeds, reimbursements and loans from other Funds.

Projected Monthly Cash Flow for Restricted and Unrestricted Resources

CASH – GENERAL FUND

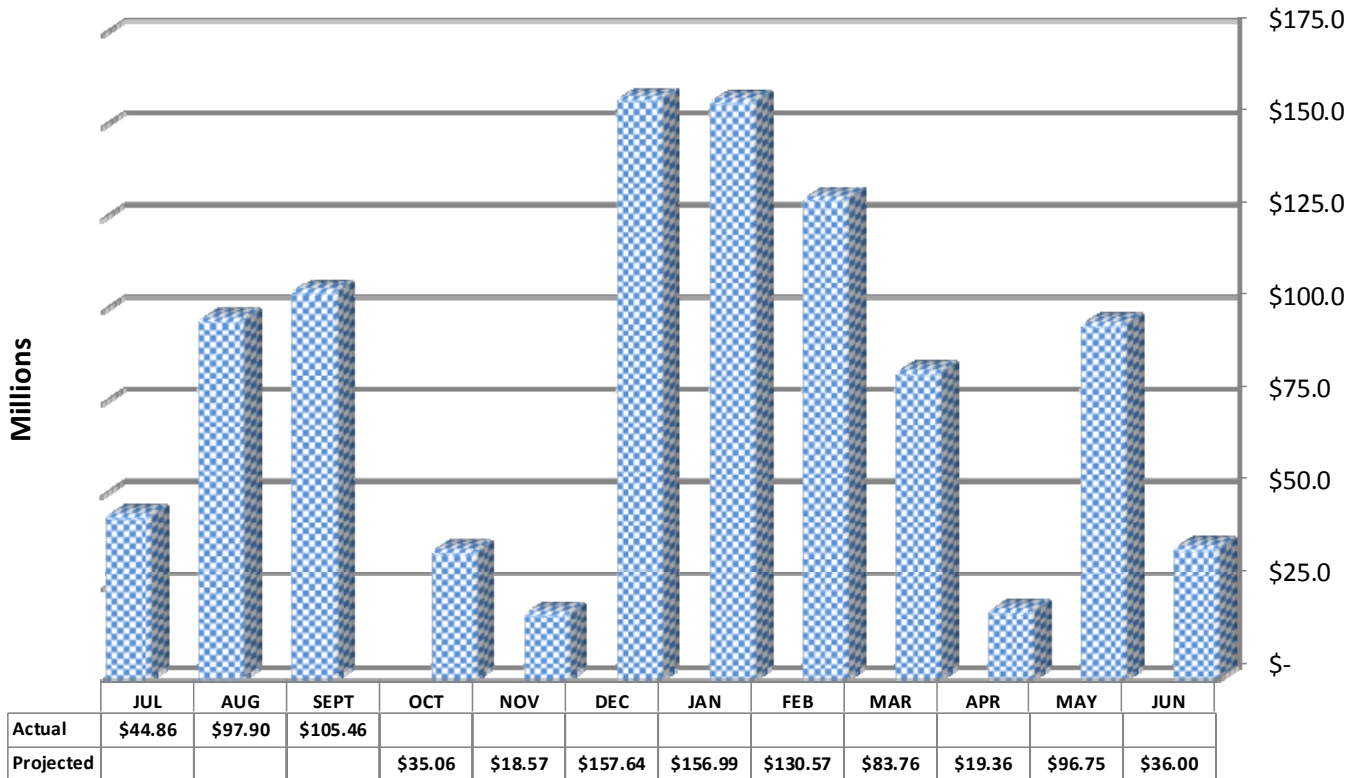
| | ACTUAL | | | PROJECTED | | | | | | | | | ORIGINAL | |
|----------------------------|--------|---------|---------|-----------|--------|---------|---------|---------|---------|---------|---------|--------|-----------|--------------------|
| | JULY | AUG | SEPT | OCT | NOV | DEC | JAN | FEB | MAR | APR | MAY | JUNE | TOTAL | PROJECTED TOTAL |
| BEGIN CASH BALANCE | \$62.1 | \$44.9 | \$97.9 | \$105.5 | \$35.1 | \$18.6 | \$157.6 | \$157.0 | \$130.6 | \$83.8 | \$19.4 | \$96.7 | \$62.1 | \$45.7 |
| RECEIPTS | | | | | | | | | | | | | | |
| Revenue Limit | | | | | | | | | | | | | | |
| State Apportionment | \$17.8 | \$26.2 | \$34.4 | \$0.0 | \$14.1 | \$14.1 | \$39.5 | \$1.1 | \$0.0 | \$7.4 | \$2.3 | \$0.0 | \$156.7 | \$143.0 |
| Local Taxes | 1.1 | 6.4 | 5.1 | 5.5 | 13.8 | 154.0 | 66.8 | 5.2 | 13.6 | 110.9 | 63.7 | 18.5 | 464.4 | 463.2 |
| Less: Chrtr Schl Tax Trfs | (4.2) | (3.4) | (6.8) | (4.2) | (4.1) | (4.1) | (4.1) | (4.1) | (6.1) | (4.5) | (4.5) | (4.5) | (54.6) | (54.5) |
| State Subventions | 0.0 | 0.0 | 0.0 | (0.0) | 0.0 | 0.8 | 1.8 | 0.0 | (0.0) | 0.0 | 1.8 | 0.8 | 5.1 | 5.1 |
| Miscellaneous | (0.4) | (0.5) | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | (0.9) | (1.7) |
| Total Revenue Limit | \$14.2 | \$28.6 | \$32.6 | \$1.3 | \$23.8 | \$164.7 | \$103.9 | \$2.2 | \$7.5 | \$113.8 | \$63.3 | \$14.8 | \$570.7 | \$555.1 |
| Federal Revenues | \$1.3 | \$3.6 | \$10.7 | \$2.0 | \$5.1 | \$25.4 | \$8.3 | \$17.8 | \$20.3 | \$3.9 | \$14.0 | \$1.6 | \$113.9 | \$117.4 |
| State Revenues | 22.3 | 32.8 | 26.0 | 17.0 | 16.1 | 20.6 | 40.7 | 28.1 | 6.4 | 29.3 | 15.8 | 13.8 | 269.0 | 268.3 |
| Local Revenues | 3.8 | 3.4 | 2.2 | 1.9 | 3.6 | 2.9 | 6.6 | 4.0 | 2.4 | 3.9 | 3.3 | 3.0 | 41.1 | 48.3 |
| Loans & Notes | 40.0 | 40.0 | 25.0 | 65.0 | 30.0 | 18.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 218.0 | 218.0 |
| Loans From Other Funds | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 70.0 | 0.0 | 70.0 | 70.0 |
| TOTAL REVENUES | \$81.5 | \$108.3 | \$96.6 | \$87.3 | \$78.6 | \$231.6 | \$159.5 | \$52.1 | \$36.6 | \$150.9 | \$166.4 | \$33.2 | \$1,282.6 | \$1,277.1 |
| DISBURSEMENTS | | | | | | | | | | | | | | |
| Payroll | \$66.8 | \$42.5 | \$58.6 | \$64.4 | \$65.6 | \$74.3 | \$57.1 | \$64.7 | \$64.8 | \$63.8 | \$64.7 | \$64.0 | \$751.3 | \$720.8 |
| Payroll Benefits | 24.7 | 15.5 | 22.7 | 23.3 | 22.1 | 24.2 | 19.9 | 22.3 | 22.4 | 22.2 | 22.5 | 22.3 | 264.2 | 250.8 |
| Commercial Warrants | 7.7 | 14.6 | 11.2 | 10.4 | 8.0 | 4.5 | 12.5 | 9.2 | 10.3 | 10.5 | 10.3 | 16.2 | 125.4 | 133.3 |
| Reimburse From Others | (0.4) | (17.3) | (3.4) | (0.5) | (0.6) | (10.5) | (16.6) | (17.7) | (14.1) | (16.3) | (8.6) | (8.6) | (114.5) | (106.5) |
| Loans & Notes | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 87.2 | 0.0 | 0.0 | 135.1 | 0.0 | 0.0 | 222.3 | 222.3 |
| Loans From Other Funds | 0.0 | 0.0 | 0.0 | 60.1 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 60.1 | 60.2 |
| TOTAL DISBURSEMENTS | \$98.8 | \$55.3 | \$89.0 | \$157.7 | \$95.1 | \$92.6 | \$160.1 | \$78.5 | \$83.4 | \$215.3 | \$89.0 | \$94.0 | \$1,308.7 | \$1,281.0 |
| ENDING CASH BALANCE | \$44.9 | \$97.9 | \$105.5 | \$35.1 | \$18.6 | \$157.6 | \$157.0 | \$130.6 | \$83.8 | \$19.4 | \$96.7 | \$36.0 | \$36.0 | \$41.8 |

CASH – GENERAL FUND

(All amounts shown as \$ Millions, for month ended September 30, 2011)

Cash Flow Summary-Projected Ending Cash Balance by Month

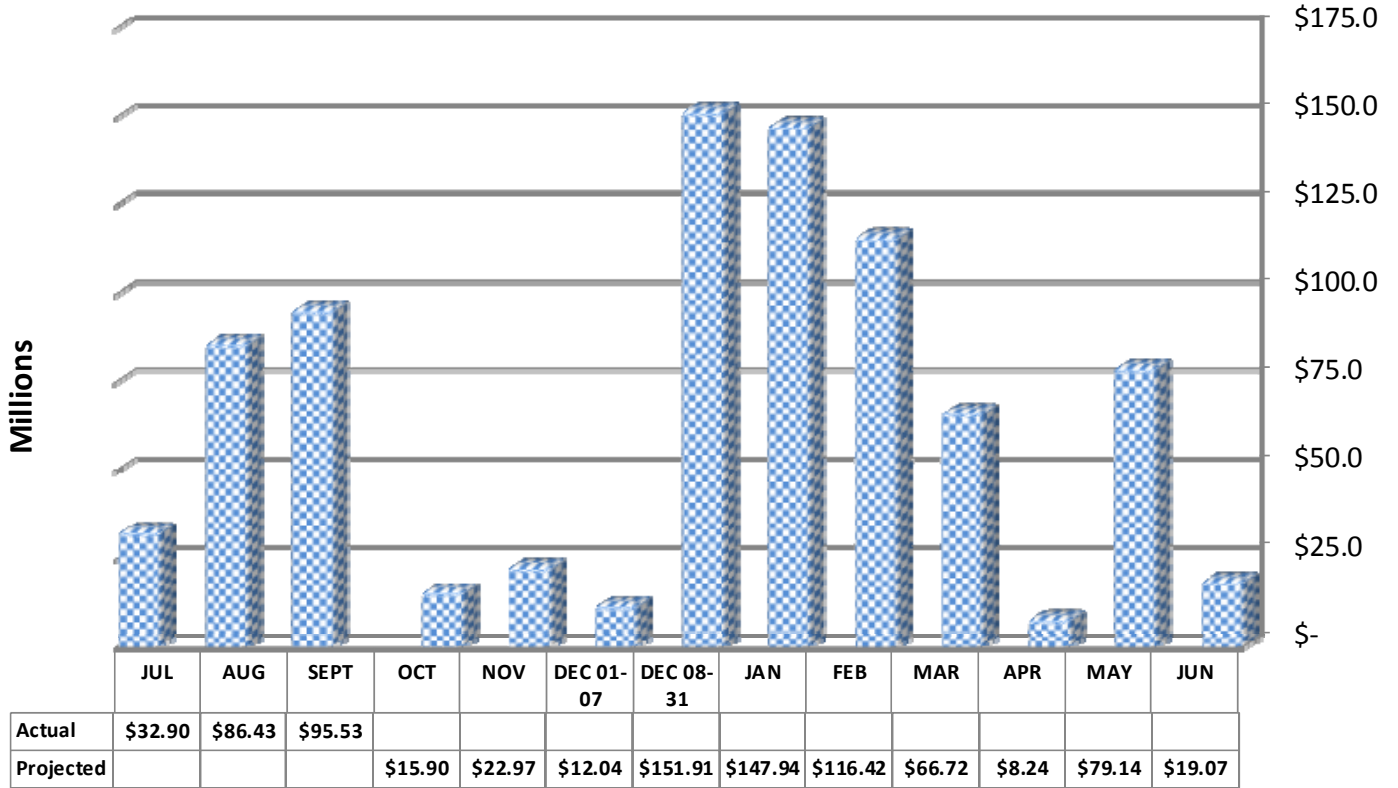
Restricted and Unrestricted Resources Combined



CASH – GENERAL FUND

(All amounts shown as \$ Millions, for month ended September 30, 2011)

Cash Flow Summary –Tax Revenue Anticipation Notes (TRANs) View



The TRANs cash flow includes all General Fund Unrestricted resources and those accessible Restricted resources that receive a contribution from the General Fund Unrestricted for programs.

CASH – GENERAL FUND

(All amounts shown as \$ Millions, for month ended September 30, 2011)

Results of Financial Activity Year over Year

| | <u>YTD 2011</u> | <u>YTD 2012</u> | <u>Percent Difference</u> |
|-------------------------------|---------------------|---------------------|-------------------------------|
| BEGINNING CASH BALANCE | \$ 44.43 | \$ 62.14 | |
| <u>Cash Inflows</u> | | | |
| Revenue Limit | | | |
| State Apportionment | \$ 38.42 | \$ 78.30 | 103.8% |
| Local Taxes | 12.30 | 12.52 | 1.8% |
| Less: Chrtr Schl Tax Trfs | (9.30) | (14.47) | 55.6% |
| State Subventions | 0.00 | - | -100.0% |
| Miscellaneous | (0.36) | (0.94) | 159.2% |
| Total Revenue Limit | \$ 41.06 | \$ 75.41 | |
| Federal Revenues | \$ 41.99 | \$ 15.58 | -62.9% |
| State Revenues | 32.05 | 81.05 | 152.9% |
| Local Revenues | 17.67 | 9.42 | -46.7% |
| Loans & Notes | 150.00 | 105.00 | -30.0% |
| Loans From Other Funds | - | - | |
| TOTAL INFLOWS | \$ 282.77 | \$ 286.46 | 1.3% |
| <u>Cash Outflows</u> | | | |
| Payroll | \$ 183.41 | \$ 167.96 | -8.4% |
| Payroll Benefits | 67.82 | 62.86 | -7.3% |
| Commercial Warrants | 38.34 | 33.43 | -12.8% |
| Reimbursements From Others | (34.76) | (21.11) | -39.3% |
| Loans & Notes | - | - | 0.0% |
| Loans From Other Funds | 30.06 | - | -100.0% |
| TOTAL OUTFLOWS | \$ 284.88 | \$ 243.14 | -14.7% |
| ENDING CASH BALANCE | \$ 42.32 | \$ 105.46 | |

Cash received YTD 2012 for the State Apportionment and State Revenues are higher year over year due to the receipt of prior year State deferrals. The amount of prior year deferrals received in first quarter FY 11/12 was \$79M compared to \$29M received in first quarter FY 10/11.

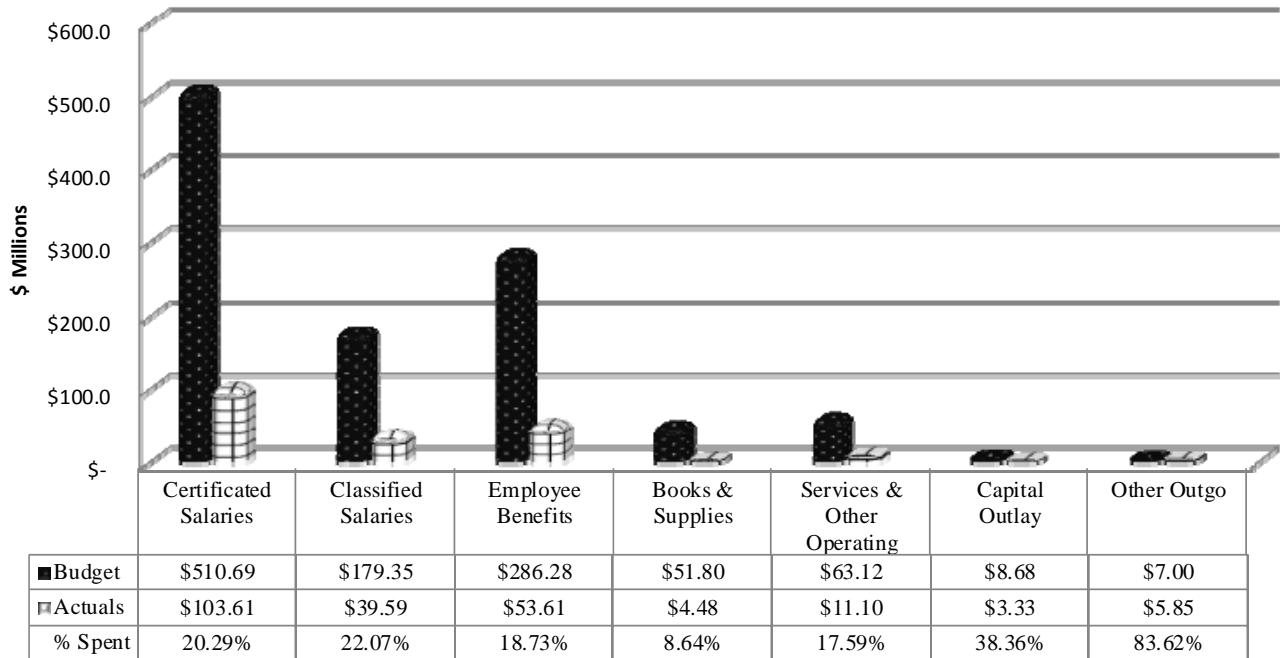
Federal revenues in FY 11/12 show a decrease due to the one-time monies received in FY 10/11 for the Federal Ed Jobs funding. State revenue received in FY 11/12 for Class Size Reduction was \$18M higher due to deferred revenue from the prior fiscal year. Additionally, the advance apportionment for FY 11/12 that was received in September was not received until December in the prior fiscal year.

Loans and Notes, which include the TRANS, had a larger draw down in FY 10/11 than in FY 11/12 due to a shift of how the State apportionment payments are being received. We anticipate drawing down the remaining TRANS balance as follows: \$65M in October 2011; \$30M in November; and, \$18M in December.

GENERAL FUND

(All amounts shown as \$ Millions, for month ended September 30, 2011)

Adjusted Budget vs. Actuals Expenditure Comparison Total General Fund for 2011 /12

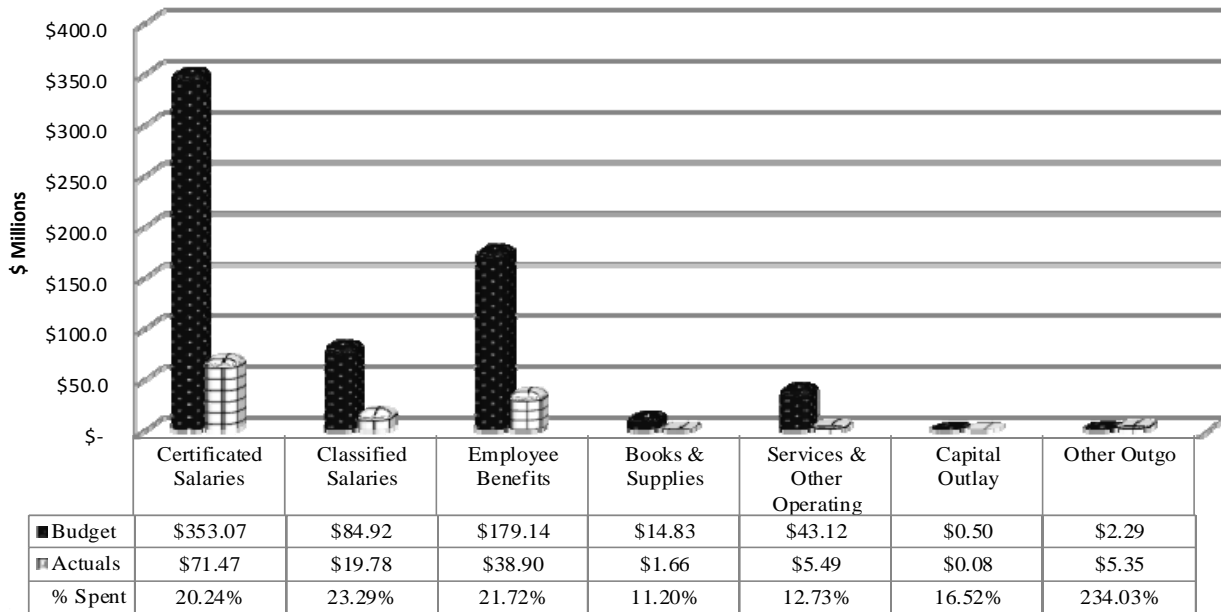


Actuals data does not include Encumbrances or Pre-Encumbrances.

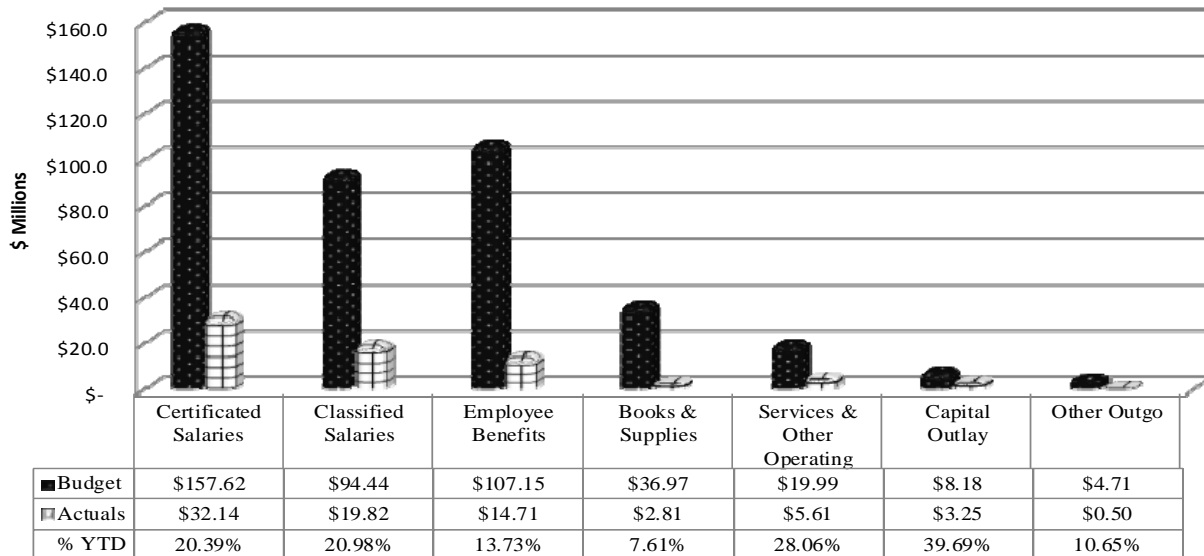
GENERAL FUND

(All amounts shown as \$ Millions, for month ended September 30, 2011)

Adjusted Budget vs. Actuals Expenditure General Fund Unrestricted 2011 /12



Adjusted Budget vs. Actuals Expenditure General Fund Restricted 2011 /12

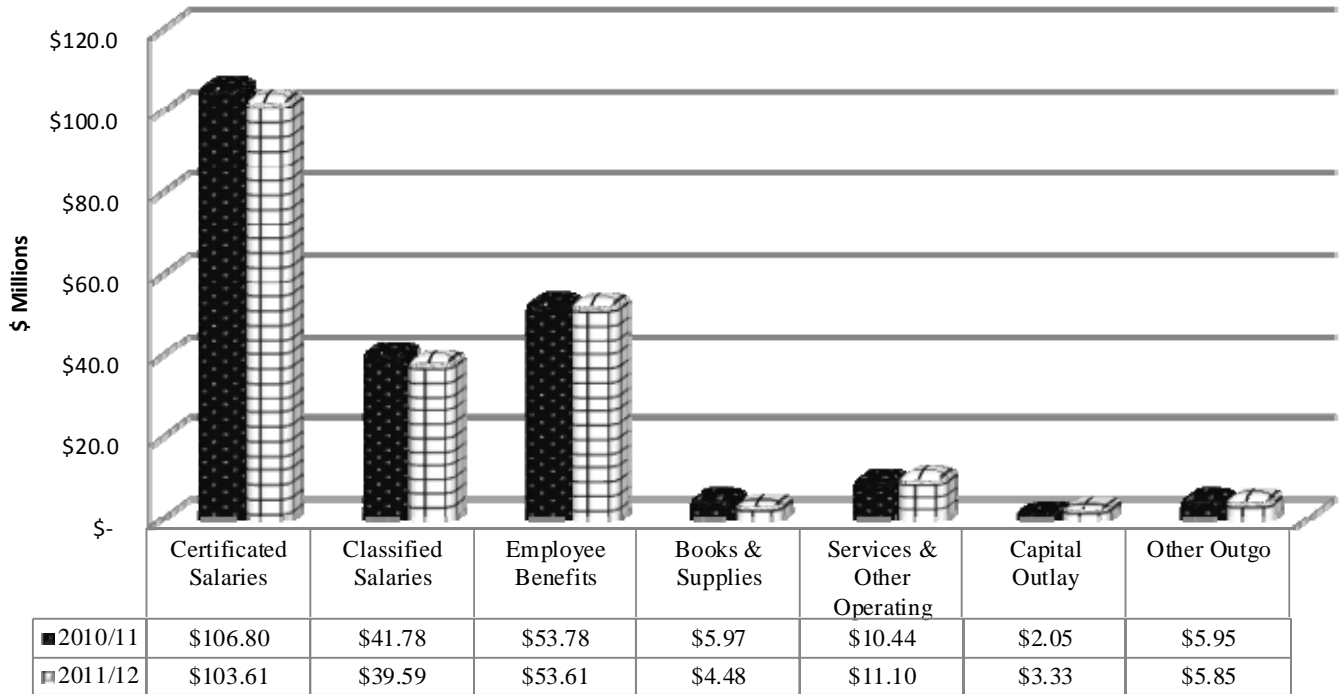


Actuals data does not include Encumbrances or Pre-Encumbrances.

GENERAL FUND

(All amounts shown as \$ Millions, for month ended September 30, 2011)

Year-over-Year Expenditure Comparisons Total General Fund for 2011 /12



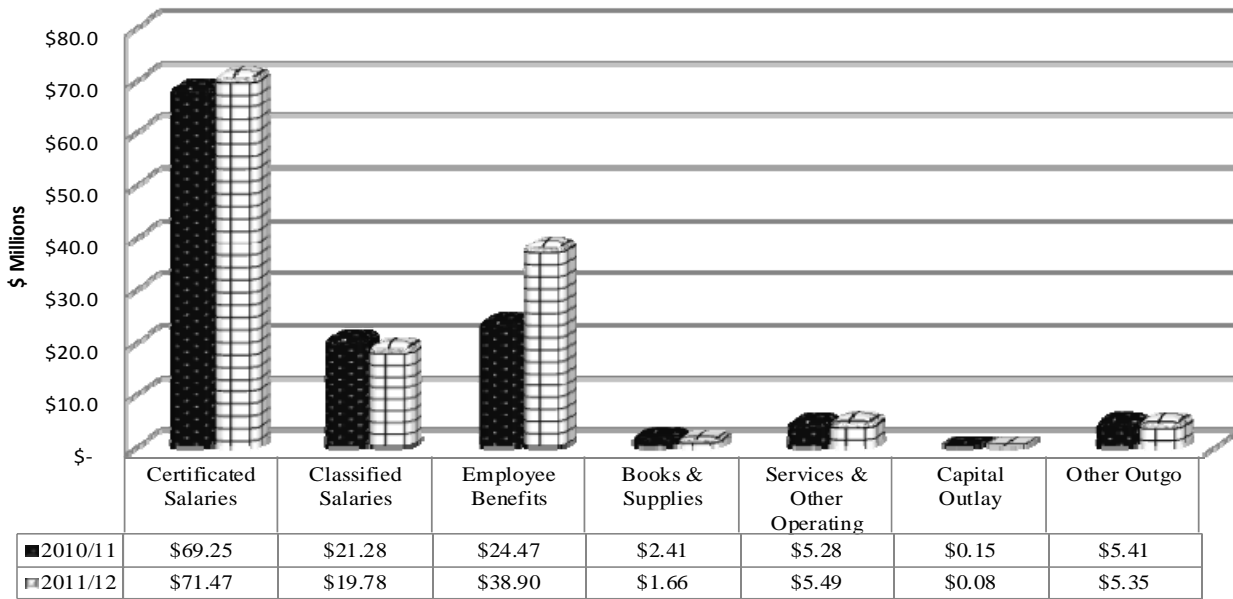
Total General Fund spending in 2011/12 is slightly lower compared to 2010/11. Despite the significant reductions in General Fund Unrestricted in 2011/12, there is no significant decline in expenditures to date. In 2010/11 several counselors and classroom teacher positions were funded by restricted resources such as Title I ARRA, State Fiscal Stabilization Fund (SFSF) and Jobs Bill Fund. These funding sources were depleted in 2010/11 which caused the positions to be moved to General Fund Unrestricted. The result of the shifts increased the General Fund Unrestricted and decreased the General Fund Restricted costs (see charts on page 13). In addition to these positions the \$14M SERP premium cost was also shifted from restricted to unrestricted.

The savings realized in unrestricted general fund are primarily the staffing reductions made by schools, classified staffing reductions at the central office, and the class size ratios at 29 low performing schools from 16.5:1 in 2010/11 to 20:1 in 2011/12. These savings, however, are not yet apparent because they were offset by step and column progression and increase/extension in health and welfare benefits costs.

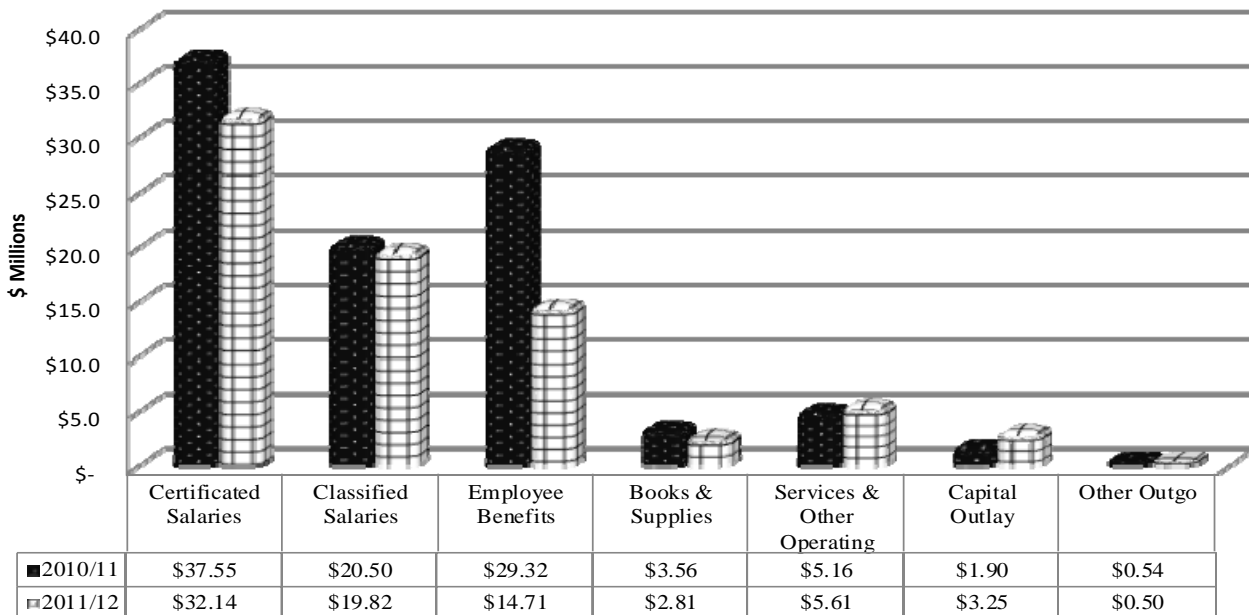
GENERAL FUND

(All amounts shown as \$ Millions, for month ended September 30, 2011)

Year-over-Year Expenditure Comparison General Fund Unrestricted for 2011/12



Year-over-Year Expenditure Comparison General Fund Restricted for 2011/12



GENERAL FUND

(All amounts shown as \$ Millions, for month ended September 30, 2011)

Adjusted Budget vs. Actuals – Restricted Programs for 2011 /12

| GF-Restricted Programs | Adjusted Budget * | Actuals YTD | Remaining Balance | Percentage Expended |
|---|-------------------|-----------------|-------------------|---------------------|
| Title I | | | | |
| Schools | \$ 24.91 | \$ 4.33 | \$ 20.58 | 17.38% |
| Central Office/Other | \$ 22.47 | \$ 0.98 | \$ 21.50 | 4.34% |
| Total Title I | \$ 47.39 | \$ 5.30 | \$ 42.08 | 11.19% |
| Title II | | | | |
| Schools | \$ 0.54 | \$ 0.05 | \$ 0.48 | 9.63% |
| Central Office/Other | \$ 8.27 | \$ 0.66 | \$ 7.61 | 7.97% |
| Total Title II | \$ 8.81 | \$ 0.71 | \$ 8.10 | 8.07% |
| Title III | | | | |
| Schools | \$ 3.10 | \$ 0.67 | \$ 2.44 | 21.54% |
| Central Office/Other | \$ 3.94 | \$ 0.06 | \$ 3.88 | 1.44% |
| Total Title III | \$ 7.04 | \$ 0.73 | \$ 6.32 | 10.31% |
| Economic Impact Aid (EIA)/Limited English Proficient (LEP) | | | | |
| Schools | \$ 10.06 | \$ 1.65 | \$ 8.41 | 16.36% |
| Central Office/Other | \$ 8.22 | \$ 0.62 | \$ 7.59 | 7.58% |
| Total EIA/LEP | \$ 18.27 | \$ 2.27 | \$ 16.01 | 12.41% |
| Economic Impact Aid (EIA)/State Compensatory Education (SCE) | | | | |
| Schools | \$ 10.90 | \$ 1.90 | \$ 8.99 | 17.47% |
| Central Office/Other | \$ 1.26 | \$ 0.13 | \$ 1.13 | 9.93% |
| Total EIA/SCE | \$ 12.16 | \$ 2.03 | \$ 10.13 | 16.69% |
| Special Education | | | | |
| Schools | \$ 127.08 | \$ 21.91 | \$ 105.17 | 17.24% |
| Central Office/Other | \$ 127.60 | \$ 16.49 | \$ 111.11 | 12.93% |
| Total Special Education | \$ 254.68 | \$ 38.40 | \$ 216.28 | 15.08% |

Actuals data does not include Encumbrances or Pre-Encumbrances.

GENERAL FUND – Adjusted Budget vs. Actuals – By Division and Group

| Division/Group | GFU | | | GFR | | | Total General Fund | | |
|---|-----------------|----------------|----------------|-----------------|----------------|-----------------|--------------------|----------------|-----------------|
| | Budget | Actuals | Balance | Budget | Actuals | Balance | Budget | Actuals | Balance |
| Board of Education | | | | | | | | | |
| Board of Education | \$1.03 | \$0.16 | \$0.87 | \$0.00 | \$0.00 | \$0.00 | \$1.03 | \$0.16 | \$0.87 |
| Board of Education Total | \$1.03 | \$0.16 | \$0.87 | \$0.00 | \$0.00 | \$0.00 | \$1.03 | \$0.16 | \$0.87 |
| Deputy Superintendent of Academics | | | | | | | | | |
| Area 1 Sup-Morse/Lincoln | \$0.29 | \$0.09 | \$0.21 | \$0.23 | \$0.02 | \$0.21 | \$0.52 | \$0.11 | \$0.41 |
| Area 2 Sup-Serra/Henry/Scripps Ranch | \$0.28 | \$0.04 | \$0.24 | \$0.09 | \$0.02 | \$0.07 | \$0.36 | \$0.06 | \$0.30 |
| Area 3 Sup-Crawford/La Jolla/Mira Mesa | \$0.27 | \$0.07 | \$0.20 | \$0.09 | \$0.03 | \$0.06 | \$0.36 | \$0.10 | \$0.26 |
| Area 4 Sup-Clairemont/Kearny/Madison | \$0.27 | \$0.06 | \$0.21 | \$0.09 | \$0.02 | \$0.07 | \$0.36 | \$0.08 | \$0.28 |
| Area 5 Sup-Hoover/Mission Bay/University City | \$0.27 | \$0.06 | \$0.21 | \$0.09 | \$0.02 | \$0.06 | \$0.36 | \$0.09 | \$0.27 |
| Area 6 Sup-Point Loma/San Diego | \$0.27 | \$0.06 | \$0.21 | \$0.09 | \$0.02 | \$0.06 | \$0.36 | \$0.08 | \$0.28 |
| Asst Sup-Instr Supt Svcs | \$8.08 | \$2.10 | \$5.98 | \$20.14 | \$3.10 | \$17.03 | \$28.22 | \$5.20 | \$23.01 |
| Deputy Sup of Academics | \$1.09 | \$0.24 | \$0.85 | \$1.59 | \$0.59 | \$0.99 | \$2.68 | \$0.84 | \$1.84 |
| Student Services | \$6.94 | \$1.17 | \$5.77 | \$129.93 | \$21.58 | \$108.35 | \$136.87 | \$22.75 | \$114.12 |
| Deputy Superintendent of Academics Total | \$17.77 | \$3.90 | \$13.87 | \$152.31 | \$25.41 | \$126.91 | \$170.08 | \$29.30 | \$140.78 |
| Deputy Superintendent of Business | | | | | | | | | |
| Auxiliary Services | \$29.08 | \$4.14 | \$24.93 | \$35.81 | \$14.79 | \$21.02 | \$64.88 | \$18.93 | \$45.95 |
| Deputy Superintendent of Business | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Facilities, Planning & Construction | \$0.00 | \$0.03 | -\$0.03 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.03 | -\$0.03 |
| Human Resources | \$4.15 | \$1.15 | \$3.00 | \$1.67 | \$0.24 | \$1.43 | \$5.82 | \$1.39 | \$4.44 |
| Instructional Facilities | \$0.62 | \$0.14 | \$0.48 | \$0.03 | \$0.00 | \$0.03 | \$0.65 | \$0.14 | \$0.51 |
| Labor Relations | \$0.69 | \$0.24 | \$0.45 | \$0.12 | \$0.01 | \$0.11 | \$0.80 | \$0.25 | \$0.56 |
| School Police | \$8.97 | \$1.97 | \$7.00 | \$0.33 | \$0.22 | \$0.11 | \$9.30 | \$2.19 | \$7.11 |
| Strategic Sourcing & Contract Services | \$1.39 | \$0.35 | \$1.04 | \$0.22 | \$0.05 | \$0.16 | \$1.60 | \$0.40 | \$1.20 |
| Deputy Superintendent of Business Total | \$44.89 | \$8.02 | \$36.88 | \$38.17 | \$15.31 | \$22.87 | \$83.07 | \$23.32 | \$59.74 |
| District Relations | | | | | | | | | |
| Chief District Relations Officer | \$0.34 | \$0.09 | \$0.25 | \$0.00 | \$0.00 | \$0.00 | \$0.34 | \$0.09 | \$0.25 |
| Communications | \$0.98 | \$0.13 | \$0.85 | \$0.05 | \$0.01 | \$0.04 | \$1.03 | \$0.14 | \$0.89 |
| Government Relations | \$0.16 | \$0.03 | \$0.13 | \$0.00 | \$0.00 | \$0.00 | \$0.16 | \$0.03 | \$0.13 |
| Parent Involvement | \$0.06 | \$0.01 | \$0.05 | \$0.87 | \$0.19 | \$0.68 | \$0.93 | \$0.20 | \$0.73 |
| Printing Services | \$0.58 | \$0.10 | \$0.48 | \$0.00 | \$0.00 | \$0.00 | \$0.58 | \$0.10 | \$0.48 |
| Translation | \$0.42 | \$0.10 | \$0.32 | \$0.01 | \$0.00 | \$0.01 | \$0.43 | \$0.11 | \$0.32 |
| District Relations Total | \$2.55 | \$0.47 | \$2.08 | \$0.93 | \$0.20 | \$0.73 | \$3.47 | \$0.67 | \$2.80 |
| Financial Services | | | | | | | | | |
| Budget Development | \$1.30 | \$0.23 | \$1.07 | \$0.00 | \$0.00 | \$0.00 | \$1.30 | \$0.23 | \$1.07 |
| Budget Operations-Academics | \$1.73 | \$0.40 | \$1.34 | \$0.21 | \$0.05 | \$0.16 | \$1.95 | \$0.44 | \$1.50 |
| Budget Operations-Business | \$0.26 | \$0.06 | \$0.20 | \$0.00 | \$0.00 | \$0.00 | \$0.26 | \$0.06 | \$0.20 |
| Chief Financial Officer | \$1.08 | \$0.18 | \$0.90 | \$0.00 | \$0.00 | \$0.00 | \$1.08 | \$0.18 | \$0.90 |
| Controller | \$9.10 | \$1.26 | \$7.84 | \$0.00 | \$0.00 | \$0.00 | \$9.10 | \$1.26 | \$7.84 |
| Districtwide Reserves/Indirect & Other | \$19.32 | \$15.72 | \$3.60 | \$15.94 | \$0.50 | \$15.44 | \$35.26 | \$16.22 | \$19.04 |
| Payroll | \$1.29 | \$0.27 | \$1.03 | \$0.00 | \$0.00 | \$0.00 | \$1.29 | \$0.27 | \$1.03 |
| Financial Services Total | \$34.10 | \$18.11 | \$15.99 | \$16.15 | \$0.55 | \$15.60 | \$50.25 | \$18.66 | \$31.59 |
| Integrated Technology Support Services | | | | | | | | | |
| Educational Technology | \$0.42 | \$0.13 | \$0.29 | \$2.61 | \$0.71 | \$1.90 | \$3.03 | \$0.84 | \$2.19 |
| Information Technology | \$20.82 | \$3.38 | \$17.44 | \$0.31 | \$0.23 | \$0.08 | \$21.13 | \$3.61 | \$17.52 |
| SARB & Attendance Office | \$0.79 | \$0.22 | \$0.57 | \$0.00 | \$0.00 | \$0.00 | \$0.79 | \$0.22 | \$0.57 |
| Integrated Technology Support Services Total | \$22.03 | \$3.72 | \$18.31 | \$2.93 | \$0.94 | \$1.98 | \$24.96 | \$4.67 | \$20.29 |
| Legal Services | | | | | | | | | |
| Legal Services | \$7.85 | \$6.60 | \$1.25 | \$0.00 | \$0.00 | \$0.00 | \$7.85 | \$6.60 | \$1.25 |
| Legal Services Total | \$7.85 | \$6.60 | \$1.25 | \$0.00 | \$0.00 | \$0.00 | \$7.85 | \$6.60 | \$1.25 |
| Office of Accountability | | | | | | | | | |
| Office of Accountability | \$2.92 | \$0.57 | \$2.35 | \$1.59 | \$0.31 | \$1.28 | \$4.51 | \$0.88 | \$3.63 |
| Office of Accountability Total | \$2.92 | \$0.57 | \$2.35 | \$1.59 | \$0.31 | \$1.28 | \$4.51 | \$0.88 | \$3.63 |
| Superintendent | | | | | | | | | |
| Internal Audit | \$0.91 | \$0.15 | \$0.76 | \$0.00 | \$0.00 | \$0.00 | \$0.91 | \$0.15 | \$0.76 |
| Superintendent | \$0.52 | \$0.13 | \$0.39 | \$0.00 | \$0.00 | \$0.00 | \$0.52 | \$0.13 | \$0.39 |
| Superintendent Total | \$1.43 | \$0.28 | \$1.15 | \$0.00 | \$0.00 | \$0.00 | \$1.43 | \$0.28 | \$1.15 |
| Grand Total | \$134.57 | \$41.83 | \$92.74 | \$212.08 | \$42.72 | \$169.36 | \$346.65 | \$84.55 | \$262.10 |

Adjusted Budget-to-Actuals Comparisons – School Sites for Areas 1 & 2

| Group (All Departments) | GFU | | | GFR | | | Total General Fund | | |
|---|----------------|----------------|----------------|----------------|---------------|----------------|--------------------|----------------|-----------------|
| | Budget | Actuals | Balance | Budget | Actuals | Balance | Budget | Actuals | Balance |
| Area 1 Sup-Morse/Lincoln | | | | | | | | | |
| 0009 Audubon Elementary | \$3.20 | \$0.69 | \$2.51 | \$1.13 | \$0.18 | \$0.95 | \$4.32 | \$0.87 | \$3.45 |
| 0011 Baker Elementary | \$2.17 | \$0.49 | \$1.68 | \$0.96 | \$0.17 | \$0.79 | \$3.13 | \$0.66 | \$2.47 |
| 0013 Balboa Elementary | \$3.04 | \$0.63 | \$2.42 | \$1.38 | \$0.30 | \$1.08 | \$4.43 | \$0.93 | \$3.50 |
| 0033 Boone Elementary | \$2.64 | \$0.62 | \$2.02 | \$0.89 | \$0.15 | \$0.74 | \$3.53 | \$0.77 | \$2.76 |
| 0060 Chavez Elementary | \$3.27 | \$0.64 | \$2.63 | \$1.10 | \$0.18 | \$0.91 | \$4.37 | \$0.83 | \$3.54 |
| 0063 Chollas/Mead Elementary | \$3.23 | \$0.62 | \$2.61 | \$1.36 | \$0.19 | \$1.18 | \$4.59 | \$0.81 | \$3.79 |
| 0093 Encanto Elementary | \$3.18 | \$0.39 | \$2.79 | \$2.23 | \$0.31 | \$1.92 | \$5.41 | \$0.70 | \$4.71 |
| 0115 Freese Elementary | \$2.26 | \$0.41 | \$1.85 | \$0.79 | \$0.12 | \$0.68 | \$3.05 | \$0.53 | \$2.52 |
| 0119 Fulton Elementary | \$2.15 | \$0.39 | \$1.76 | \$1.07 | \$0.12 | \$0.95 | \$3.22 | \$0.51 | \$2.71 |
| 0123 Bethune Elementary | \$3.60 | \$0.79 | \$2.81 | \$0.89 | \$0.19 | \$0.70 | \$4.49 | \$0.98 | \$3.51 |
| 0125 Zamorano Elementary | \$6.04 | \$1.42 | \$4.62 | \$1.50 | \$0.28 | \$1.22 | \$7.54 | \$1.70 | \$5.84 |
| 0149 Horton Elementary | \$2.59 | \$0.56 | \$2.03 | \$1.26 | \$0.24 | \$1.02 | \$3.85 | \$0.80 | \$3.05 |
| 0157 Johnson Elementary | \$2.56 | \$0.52 | \$2.03 | \$0.75 | \$0.16 | \$0.59 | \$3.31 | \$0.69 | \$2.62 |
| 0165 Knox Elementary | \$1.86 | \$0.20 | \$1.65 | \$0.00 | \$0.06 | -\$0.06 | \$1.86 | \$0.26 | \$1.59 |
| 0171 Lee Elementary | \$2.06 | \$0.37 | \$1.69 | \$0.96 | \$0.13 | \$0.83 | \$3.01 | \$0.50 | \$2.52 |
| 0218 Nye Elementary | \$2.58 | \$0.47 | \$2.11 | \$0.77 | \$0.07 | \$0.70 | \$3.35 | \$0.54 | \$2.81 |
| 0229 Paradise Hills Elementary | \$1.58 | \$0.39 | \$1.19 | \$0.82 | \$0.17 | \$0.65 | \$2.40 | \$0.55 | \$1.84 |
| 0235 Penn Elementary | \$1.97 | \$0.46 | \$1.51 | \$0.87 | \$0.14 | \$0.72 | \$2.84 | \$0.60 | \$2.23 |
| 0236 Porter Elementary | \$5.59 | \$0.98 | \$4.61 | \$1.51 | \$0.27 | \$1.23 | \$7.10 | \$1.26 | \$5.84 |
| 0237 Perry Elementary | \$1.94 | \$0.42 | \$1.52 | \$0.84 | \$0.16 | \$0.68 | \$2.78 | \$0.58 | \$2.20 |
| 0283 Valencia Park Elementary | \$2.41 | \$0.55 | \$1.85 | \$1.09 | \$0.22 | \$0.88 | \$3.50 | \$0.77 | \$2.73 |
| 0289 Webster Elementary | \$1.89 | \$0.42 | \$1.47 | \$0.83 | \$0.15 | \$0.68 | \$2.72 | \$0.57 | \$2.16 |
| 0296 Knox Middle School | \$0.39 | \$0.30 | \$0.09 | \$1.03 | \$0.14 | \$0.89 | \$1.42 | \$0.44 | \$0.98 |
| 0302 Bell Junior High | \$4.34 | \$0.72 | \$3.61 | \$2.15 | \$0.38 | \$1.77 | \$6.49 | \$1.10 | \$5.39 |
| 0341 Millennial Tech Middle | \$2.93 | \$0.37 | \$2.56 | \$0.52 | \$0.09 | \$0.43 | \$3.45 | \$0.46 | \$2.99 |
| 0344 Lincoln High | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 0352 Morse High | \$8.82 | \$1.25 | \$7.57 | \$3.25 | \$0.46 | \$2.79 | \$12.07 | \$1.72 | \$10.36 |
| 0368 San Diego SCPA | \$6.05 | \$0.93 | \$5.12 | \$1.13 | \$0.26 | \$0.87 | \$7.18 | \$1.19 | \$5.99 |
| 3637 Lincoln High | \$8.47 | \$1.32 | \$7.16 | \$3.89 | \$1.02 | \$2.87 | \$12.36 | \$2.34 | \$10.02 |
| 3676 Lincoln Public Safety | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Area 1 Sup-Morse/Lincoln Total | \$92.80 | \$17.33 | \$75.47 | \$34.98 | \$6.32 | \$28.66 | \$127.78 | \$23.65 | \$104.13 |
| Area 2 Sup-Serra/Henry/Scripps Ranch | | | | | | | | | |
| 0078 Dailard Elementary | \$2.57 | \$0.42 | \$2.15 | \$0.29 | \$0.04 | \$0.25 | \$2.86 | \$0.46 | \$2.40 |
| 0086 Dingeman Elementary | \$3.60 | \$0.68 | \$2.92 | \$0.46 | \$0.05 | \$0.41 | \$4.06 | \$0.73 | \$3.33 |
| 0090 Scripps Elementary | \$3.24 | \$0.59 | \$2.65 | \$0.43 | \$0.06 | \$0.37 | \$3.67 | \$0.65 | \$3.02 |
| 0111 Foster Elementary | \$2.04 | \$0.42 | \$1.62 | \$0.54 | \$0.06 | \$0.48 | \$2.58 | \$0.48 | \$2.09 |
| 0121 Gage Elementary | \$2.01 | \$0.29 | \$1.72 | \$0.67 | \$0.04 | \$0.63 | \$2.68 | \$0.34 | \$2.35 |
| 0131 Green Elementary | \$2.33 | \$0.46 | \$1.87 | \$0.40 | \$0.05 | \$0.35 | \$2.73 | \$0.51 | \$2.22 |
| 0136 Hancock Elementary | \$3.54 | \$0.76 | \$2.79 | \$0.97 | \$0.21 | \$0.76 | \$4.51 | \$0.97 | \$3.55 |
| 0139 Hardy Elementary | \$1.85 | \$0.43 | \$1.41 | \$0.39 | \$0.08 | \$0.31 | \$2.23 | \$0.51 | \$1.73 |
| 0143 Hearst Elementary | \$2.32 | \$0.36 | \$1.96 | \$0.19 | \$0.03 | \$0.17 | \$2.52 | \$0.39 | \$2.13 |
| 0156 Jerabek Elementary | \$3.05 | \$0.75 | \$2.30 | \$0.45 | \$0.09 | \$0.36 | \$3.51 | \$0.85 | \$2.66 |
| 0166 Kumeyaay Elementary | \$2.37 | \$0.37 | \$2.00 | \$0.79 | \$0.10 | \$0.69 | \$3.16 | \$0.47 | \$2.69 |
| 0197 Marvin Elementary | \$1.63 | \$0.26 | \$1.37 | \$0.45 | \$0.13 | \$0.32 | \$2.08 | \$0.39 | \$1.70 |
| 0206 Miller Elementary | \$3.31 | \$0.79 | \$2.52 | \$1.12 | \$0.24 | \$0.89 | \$4.43 | \$1.02 | \$3.41 |
| 0210 Miramar Ranch Elementary | \$3.43 | \$0.66 | \$2.78 | \$0.30 | \$0.14 | \$0.16 | \$3.73 | \$0.80 | \$2.93 |
| 0274 Tierrasanta Elementary | \$2.18 | \$0.53 | \$1.65 | \$0.63 | \$0.09 | \$0.54 | \$2.81 | \$0.63 | \$2.18 |
| 0284 Vista Grande Elementary | \$1.87 | \$0.34 | \$1.53 | \$0.57 | \$0.07 | \$0.50 | \$2.44 | \$0.41 | \$2.03 |
| 0293 Benchley/Weinberger Elementary | \$2.44 | \$0.44 | \$2.00 | \$0.31 | \$0.05 | \$0.26 | \$2.75 | \$0.49 | \$2.26 |
| 0308 Marshall Middle | \$6.39 | \$1.09 | \$5.30 | \$0.76 | \$0.10 | \$0.66 | \$7.15 | \$1.19 | \$5.96 |
| 0311 Lewis Middle | \$4.77 | \$0.85 | \$3.92 | \$1.17 | \$0.18 | \$0.99 | \$5.94 | \$1.02 | \$4.91 |
| 0321 Pershing Middle | \$3.95 | \$0.64 | \$3.32 | \$1.18 | \$0.14 | \$1.05 | \$5.14 | \$0.77 | \$4.37 |
| 0327 De Portola Middle | \$4.40 | \$0.71 | \$3.69 | \$1.32 | \$0.15 | \$1.18 | \$5.73 | \$0.86 | \$4.87 |
| 0336 Henry High | \$10.59 | \$1.62 | \$8.97 | \$2.21 | \$0.28 | \$1.93 | \$12.80 | \$1.90 | \$10.90 |
| 0357 Serra High | \$8.91 | \$1.41 | \$7.51 | \$2.37 | \$0.35 | \$2.02 | \$11.29 | \$1.76 | \$9.52 |
| 0359 Scripps Ranch High | \$10.37 | \$1.52 | \$8.84 | \$1.57 | \$0.19 | \$1.38 | \$11.94 | \$1.72 | \$10.22 |
| 0367 Farb Middle | \$3.17 | \$0.65 | \$2.52 | \$1.01 | \$0.17 | \$0.84 | \$4.18 | \$0.81 | \$3.36 |
| Area 2 Sup-Serra/Henry/Scripps Ranch Total | \$96.35 | \$17.05 | \$79.30 | \$20.56 | \$3.08 | \$17.48 | \$116.91 | \$20.13 | \$96.78 |

Adjusted Budget-to-Actuals Comparisons – School Sites for Areas 3 & 4

| Group (All Departments) | GFU | | | GFR | | | Total General Fund | | |
|---|----------------|----------------|----------------|----------------|---------------|----------------|--------------------|----------------|----------------|
| | Budget | Actuals | Balance | Budget | Actuals | Balance | Budget | Actuals | Balance |
| Area 3 Sup-Crawford/La Jolla/Mira Mesa | | | | | | | | | |
| 0029 Bird Rock Elementary | \$2.53 | \$0.41 | \$2.12 | \$0.31 | \$0.04 | \$0.27 | \$2.84 | \$0.45 | \$2.39 |
| 0057 Carver Elementary | \$1.90 | \$0.40 | \$1.50 | \$1.18 | \$0.22 | \$0.95 | \$3.08 | \$0.62 | \$2.45 |
| 0065 Clay Elementary | \$1.49 | \$0.24 | \$1.25 | \$0.93 | \$0.15 | \$0.77 | \$2.42 | \$0.39 | \$2.03 |
| 0095 Euclid Elementary | \$2.91 | \$0.63 | \$2.28 | \$1.16 | \$0.22 | \$0.94 | \$4.07 | \$0.85 | \$3.22 |
| 0134 Hage Elementary | \$3.24 | \$0.60 | \$2.64 | \$0.69 | \$0.10 | \$0.60 | \$3.94 | \$0.69 | \$3.24 |
| 0150 Ibarra Elementary | \$2.50 | \$0.55 | \$1.95 | \$1.21 | \$0.20 | \$1.01 | \$3.71 | \$0.75 | \$2.96 |
| 0153 Fay Elementary | \$3.13 | \$0.63 | \$2.51 | \$1.24 | \$0.22 | \$1.02 | \$4.38 | \$0.85 | \$3.52 |
| 0169 La Jolla Elementary | \$3.07 | \$0.55 | \$2.53 | \$0.29 | \$0.01 | \$0.27 | \$3.36 | \$0.56 | \$2.80 |
| 0195 Marshall Elementary | \$2.72 | \$0.55 | \$2.16 | \$1.62 | \$0.27 | \$1.35 | \$4.34 | \$0.83 | \$3.51 |
| 0199 Mason Elementary | \$3.55 | \$0.82 | \$2.73 | \$1.03 | \$0.23 | \$0.80 | \$4.59 | \$1.06 | \$3.53 |
| 0201 Hickman Elementary | \$2.93 | \$0.52 | \$2.41 | \$0.48 | \$0.04 | \$0.44 | \$3.41 | \$0.56 | \$2.85 |
| 0217 Ericson Elementary | \$3.47 | \$0.80 | \$2.67 | \$1.00 | \$0.23 | \$0.76 | \$4.46 | \$1.03 | \$3.43 |
| 0219 Sandburg Elementary | \$3.24 | \$0.51 | \$2.73 | \$0.49 | \$0.06 | \$0.43 | \$3.72 | \$0.57 | \$3.16 |
| 0223 Oak Park Elementary | \$3.09 | \$0.47 | \$2.62 | \$1.02 | \$0.14 | \$0.88 | \$4.11 | \$0.61 | \$3.50 |
| 0243 Rolando Park Elementary | \$1.16 | \$0.22 | \$0.95 | \$1.02 | \$0.11 | \$0.91 | \$2.18 | \$0.33 | \$1.86 |
| 0279 Torrey Pines Elementary | \$2.41 | \$0.38 | \$2.03 | \$0.22 | \$0.04 | \$0.18 | \$2.63 | \$0.42 | \$2.20 |
| 0285 Walker Elementary | \$2.74 | \$0.64 | \$2.10 | \$0.93 | \$0.17 | \$0.76 | \$3.67 | \$0.81 | \$2.86 |
| 0303 Challenger Middle | \$4.99 | \$0.81 | \$4.17 | \$0.93 | \$0.14 | \$0.78 | \$5.91 | \$0.96 | \$4.95 |
| 0312 Mann Middle School | \$3.77 | \$0.55 | \$3.23 | \$2.89 | \$0.51 | \$2.38 | \$6.67 | \$1.06 | \$5.61 |
| 0317 Muirlands Middle | \$4.71 | \$0.76 | \$3.96 | \$0.76 | \$0.08 | \$0.68 | \$5.47 | \$0.84 | \$4.64 |
| 0328 Wangenheim Middle | \$4.62 | \$0.78 | \$3.84 | \$1.43 | \$0.21 | \$1.22 | \$6.05 | \$0.99 | \$5.06 |
| 0342 La Jolla High | \$7.15 | \$1.09 | \$6.05 | \$0.69 | \$0.10 | \$0.58 | \$7.83 | \$1.20 | \$6.64 |
| 0349 Mira Mesa High | \$10.79 | \$1.67 | \$9.12 | \$2.50 | \$0.38 | \$2.12 | \$13.29 | \$2.05 | \$11.24 |
| 3701 Crawford High Education Comple | \$0.58 | \$0.09 | \$0.49 | \$0.00 | \$0.00 | \$0.00 | \$0.58 | \$0.09 | \$0.49 |
| 3702 Crawford IDEA | \$1.32 | \$0.20 | \$1.12 | \$0.70 | \$0.11 | \$0.59 | \$2.02 | \$0.31 | \$1.71 |
| 3703 Crawford Multimedia & Vis Arts | \$1.29 | \$0.24 | \$1.05 | \$0.68 | \$0.09 | \$0.59 | \$1.97 | \$0.33 | \$1.64 |
| 3704 Crawford CHAMPS | \$1.65 | \$0.24 | \$1.41 | \$0.98 | \$0.14 | \$0.84 | \$2.64 | \$0.38 | \$2.25 |
| 3705 Crawford Law and Business | \$1.18 | \$0.16 | \$1.02 | \$0.53 | \$0.08 | \$0.46 | \$1.71 | \$0.23 | \$1.48 |
| Area 3 Sup-Crawford/La Jolla/Mira Mesa Total | \$88.14 | \$15.50 | \$72.64 | \$26.90 | \$4.32 | \$22.58 | \$115.04 | \$19.82 | \$95.22 |
| Area 4 Sup-Clairemont/Kearny/Madison | | | | | | | | | |
| 0004 Alcott Elementary | \$1.25 | \$0.21 | \$1.03 | \$2.47 | \$0.52 | \$1.95 | \$3.71 | \$0.73 | \$2.98 |
| 0007 Angier Elementary | \$2.14 | \$0.34 | \$1.81 | \$0.63 | \$0.08 | \$0.55 | \$2.77 | \$0.42 | \$2.36 |
| 0021 Bay Park Elementary | \$2.16 | \$0.40 | \$1.76 | \$0.58 | \$0.09 | \$0.50 | \$2.75 | \$0.49 | \$2.26 |
| 0043 Cadman Elementary | \$0.91 | \$0.13 | \$0.78 | \$0.44 | \$0.04 | \$0.40 | \$1.35 | \$0.17 | \$1.18 |
| 0055 Carson Elementary | \$2.89 | \$0.59 | \$2.30 | \$1.03 | \$0.17 | \$0.85 | \$3.92 | \$0.76 | \$3.16 |
| 0061 Chesterton Elementary | \$2.29 | \$0.42 | \$1.87 | \$0.63 | \$0.09 | \$0.54 | \$2.93 | \$0.51 | \$2.42 |
| 0075 Cubberley Elementary | \$1.14 | \$0.22 | \$0.92 | \$0.52 | \$0.06 | \$0.46 | \$1.66 | \$0.28 | \$1.38 |
| 0103 Field Elementary | \$1.38 | \$0.24 | \$1.14 | \$1.00 | \$0.13 | \$0.87 | \$2.38 | \$0.37 | \$2.01 |
| 0105 Fletcher Elementary | \$1.37 | \$0.22 | \$1.15 | \$0.76 | \$0.08 | \$0.69 | \$2.14 | \$0.30 | \$1.84 |
| 0141 Hawthorne Elementary | \$1.86 | \$0.24 | \$1.62 | \$1.09 | \$0.12 | \$0.97 | \$2.94 | \$0.36 | \$2.59 |
| 0147 Holmes Elementary | \$2.47 | \$0.49 | \$1.98 | \$0.54 | \$0.06 | \$0.48 | \$3.02 | \$0.55 | \$2.47 |
| 0159 Jones Elementary | \$1.73 | \$0.38 | \$1.35 | \$0.91 | \$0.18 | \$0.73 | \$2.64 | \$0.56 | \$2.08 |
| 0161 Juarez Elementary | \$1.26 | \$0.20 | \$1.06 | \$0.69 | \$0.08 | \$0.61 | \$1.95 | \$0.28 | \$1.67 |
| 0167 Lafayette Elementary | \$1.48 | \$0.24 | \$1.24 | \$0.71 | \$0.07 | \$0.64 | \$2.19 | \$0.31 | \$1.88 |
| 0173 Linda Vista Elementary | \$2.47 | \$0.57 | \$1.90 | \$1.49 | \$0.31 | \$1.18 | \$3.96 | \$0.88 | \$3.08 |
| 0175 Lindbergh/Schweitzer Elem | \$2.94 | \$0.49 | \$2.44 | \$2.89 | \$0.51 | \$2.39 | \$5.83 | \$1.00 | \$4.83 |
| 0247 Ross Elementary | \$2.03 | \$0.36 | \$1.67 | \$0.61 | \$0.07 | \$0.54 | \$2.65 | \$0.43 | \$2.22 |
| 0253 Sequoia Elementary | \$1.35 | \$0.32 | \$1.03 | \$0.43 | \$0.08 | \$0.35 | \$1.78 | \$0.39 | \$1.38 |
| 0277 Toler Elementary | \$1.37 | \$0.23 | \$1.14 | \$0.76 | \$0.06 | \$0.69 | \$2.13 | \$0.29 | \$1.84 |
| 0291 Wegeforth Elementary | \$1.47 | \$0.26 | \$1.21 | \$0.44 | \$0.06 | \$0.39 | \$1.91 | \$0.31 | \$1.60 |
| 0295 Whitman Elementary | \$1.45 | \$0.27 | \$1.18 | \$0.95 | \$0.25 | \$0.71 | \$2.40 | \$0.52 | \$1.89 |
| 0310 Creative Performing & Med Arts | \$4.56 | \$0.64 | \$3.92 | \$1.79 | \$0.23 | \$1.56 | \$6.35 | \$0.87 | \$5.48 |
| 0313 Marston Middle | \$3.80 | \$0.65 | \$3.15 | \$1.58 | \$0.27 | \$1.31 | \$5.38 | \$0.92 | \$4.46 |
| 0316 Montgomery Middle | \$2.29 | \$0.56 | \$1.72 | \$1.60 | \$0.33 | \$1.27 | \$3.88 | \$0.89 | \$2.99 |
| 0326 Taft Middle | \$2.97 | \$0.52 | \$2.45 | \$1.65 | \$0.28 | \$1.37 | \$4.62 | \$0.80 | \$3.82 |
| 0332 Clairemont High | \$5.77 | \$0.83 | \$4.94 | \$3.24 | \$0.42 | \$2.81 | \$9.01 | \$1.25 | \$7.75 |
| 0343 Innovation Middle | \$2.62 | \$0.40 | \$2.22 | \$0.74 | \$0.09 | \$0.66 | \$3.36 | \$0.48 | \$2.88 |
| 0346 Madison High | \$5.78 | \$0.86 | \$4.92 | \$2.39 | \$0.56 | \$1.83 | \$8.17 | \$1.42 | \$6.75 |
| 3732 Kearny High Education Complex | \$0.58 | \$0.09 | \$0.49 | \$0.00 | \$0.00 | \$0.00 | \$0.58 | \$0.09 | \$0.49 |
| 3733 Kearny Digital Media & Design | \$2.00 | \$0.31 | \$1.69 | \$0.73 | \$0.14 | \$0.59 | \$2.73 | \$0.45 | \$2.28 |
| 3734 Kearny SCT | \$1.84 | \$0.31 | \$1.53 | \$0.82 | \$0.09 | \$0.73 | \$2.66 | \$0.40 | \$2.26 |
| 3735 Kearny International Business | \$1.88 | \$0.30 | \$1.58 | \$0.54 | \$0.10 | \$0.44 | \$2.42 | \$0.41 | \$2.02 |
| 3736 Kearny Construction Tech | \$1.96 | \$0.28 | \$1.67 | \$0.81 | \$0.13 | \$0.68 | \$2.77 | \$0.41 | \$2.35 |
| Area 4 Sup-Clairemont/Kearny/Madison Total | \$73.46 | \$12.58 | \$60.88 | \$35.48 | \$5.73 | \$29.75 | \$108.94 | \$18.31 | \$90.63 |

Adjusted Budget-to-Actuals Comparisons – School Sites for Areas 5 & 6

| Group (All Departments) | GFU | | | GFR | | | Total General Fund | | |
|--|----------------|----------------|----------------|----------------|---------------|----------------|--------------------|----------------|----------------|
| | Budget | Actuals | Balance | Budget | Actuals | Balance | Budget | Actuals | Balance |
| Area 5 Sup-Hoover/Mission Bay/University City | | | | | | | | | |
| 0003 Adams Elementary | \$1.87 | \$0.29 | \$1.58 | \$1.08 | \$0.15 | \$0.93 | \$2.95 | \$0.44 | \$2.51 |
| 0023 Bayview Terrace Elementary | \$1.23 | \$0.18 | \$1.05 | \$0.81 | \$0.18 | \$0.63 | \$2.05 | \$0.36 | \$1.68 |
| 0059 Central Elementary | \$3.35 | \$0.79 | \$2.55 | \$1.67 | \$0.30 | \$1.37 | \$5.02 | \$1.10 | \$3.92 |
| 0062 Cherokee Point Elementary | \$2.55 | \$0.57 | \$1.98 | \$1.08 | \$0.19 | \$0.89 | \$3.63 | \$0.76 | \$2.87 |
| 0073 Crown Point Elementary | \$1.52 | \$0.29 | \$1.23 | \$0.42 | \$0.06 | \$0.36 | \$1.94 | \$0.36 | \$1.59 |
| 0077 Curie Elementary | \$2.68 | \$0.47 | \$2.21 | \$0.27 | \$0.05 | \$0.22 | \$2.95 | \$0.51 | \$2.43 |
| 0087 Doyle Elementary | \$3.52 | \$0.57 | \$2.95 | \$0.81 | \$0.10 | \$0.72 | \$4.33 | \$0.66 | \$3.67 |
| 0089 Edison Elementary | \$3.00 | \$0.61 | \$2.40 | \$1.93 | \$0.32 | \$1.60 | \$4.93 | \$0.93 | \$4.00 |
| 0113 Franklin Elementary | \$1.25 | \$0.23 | \$1.02 | \$0.63 | \$0.08 | \$0.55 | \$1.88 | \$0.31 | \$1.57 |
| 0130 Joyner Elementary | \$3.00 | \$0.62 | \$2.38 | \$1.21 | \$0.21 | \$0.99 | \$4.21 | \$0.83 | \$3.38 |
| 0135 Hamilton Elementary | \$2.60 | \$0.59 | \$2.01 | \$1.26 | \$0.21 | \$1.05 | \$3.86 | \$0.80 | \$3.06 |
| 0215 Normal Heights Elementary | \$1.59 | \$0.38 | \$1.21 | \$0.65 | \$0.12 | \$0.53 | \$2.24 | \$0.50 | \$1.74 |
| 0227 Pacific Beach Elementary | \$1.74 | \$0.27 | \$1.48 | \$0.40 | \$0.05 | \$0.35 | \$2.14 | \$0.31 | \$1.83 |
| 0230 Rosa Parks Elementary | \$4.50 | \$1.02 | \$3.48 | \$2.17 | \$0.40 | \$1.77 | \$6.67 | \$1.42 | \$5.25 |
| 0249 Rowan Elementary | \$1.24 | \$0.24 | \$1.00 | \$0.88 | \$0.14 | \$0.74 | \$2.12 | \$0.38 | \$1.74 |
| 0255 Sessions Elementary | \$2.01 | \$0.41 | \$1.60 | \$0.57 | \$0.08 | \$0.49 | \$2.58 | \$0.49 | \$2.09 |
| 0263 Spreckels Elementary | \$3.75 | \$0.60 | \$3.16 | \$0.58 | \$0.06 | \$0.53 | \$4.34 | \$0.65 | \$3.68 |
| 0320 Pacific Beach Middle | \$3.49 | \$0.56 | \$2.93 | \$1.14 | \$0.15 | \$0.99 | \$4.63 | \$0.71 | \$3.92 |
| 0322 Clark Middle | \$5.00 | \$1.17 | \$3.83 | \$2.51 | \$0.56 | \$1.96 | \$7.52 | \$1.73 | \$5.78 |
| 0325 Standley Middle | \$4.33 | \$0.73 | \$3.60 | \$1.11 | \$0.13 | \$0.98 | \$5.44 | \$0.86 | \$4.58 |
| 0329 Wilson Middle | \$2.84 | \$0.60 | \$2.24 | \$1.56 | \$0.29 | \$1.26 | \$4.40 | \$0.89 | \$3.50 |
| 0338 Hoover High | \$9.06 | \$1.39 | \$7.67 | \$3.97 | \$0.57 | \$3.40 | \$13.03 | \$1.96 | \$11.08 |
| 0350 Mission Bay High | \$6.83 | \$0.97 | \$5.86 | \$3.00 | \$0.57 | \$2.43 | \$9.83 | \$1.54 | \$8.29 |
| 0355 University City High | \$7.89 | \$1.23 | \$6.66 | \$1.68 | \$0.30 | \$1.38 | \$9.57 | \$1.53 | \$8.04 |
| Area 5 Sup-Hoover/Mission Bay/University City Total | \$80.86 | \$14.77 | \$66.08 | \$31.39 | \$5.26 | \$26.13 | \$112.25 | \$20.03 | \$92.21 |
| Area 6 Sup-Point Loma/San Diego | | | | | | | | | |
| 0031 Birney Elementary | \$2.14 | \$0.45 | \$1.69 | \$0.74 | \$0.19 | \$0.56 | \$2.88 | \$0.63 | \$2.25 |
| 0039 Burbank Elementary | \$2.02 | \$0.40 | \$1.62 | \$2.12 | \$0.46 | \$1.66 | \$4.14 | \$0.86 | \$3.28 |
| 0041 Cabrillo Elementary | \$1.14 | \$0.22 | \$0.92 | \$0.40 | \$0.03 | \$0.37 | \$1.54 | \$0.25 | \$1.29 |
| 0080 Dana Middle | \$3.80 | \$0.53 | \$3.27 | \$1.02 | \$0.09 | \$0.93 | \$4.83 | \$0.62 | \$4.20 |
| 0085 Dewey Elementary | \$2.01 | \$0.48 | \$1.53 | \$0.72 | \$0.11 | \$0.60 | \$2.73 | \$0.59 | \$2.14 |
| 0091 Emerson/Bandini Elementary | \$2.91 | \$0.65 | \$2.26 | \$2.24 | \$0.44 | \$1.80 | \$5.15 | \$1.09 | \$4.06 |
| 0107 Florence Elementary | \$1.42 | \$0.25 | \$1.17 | \$1.29 | \$0.33 | \$0.96 | \$2.70 | \$0.58 | \$2.13 |
| 0124 Garfield Elementary | \$1.85 | \$0.44 | \$1.41 | \$0.90 | \$0.15 | \$0.76 | \$2.75 | \$0.58 | \$2.17 |
| 0127 Grant Elementary | \$2.84 | \$0.46 | \$2.38 | \$0.57 | \$0.07 | \$0.50 | \$3.41 | \$0.53 | \$2.88 |
| 0128 Golden Hill Elementary | \$2.71 | \$0.57 | \$2.14 | \$1.23 | \$0.23 | \$1.01 | \$3.94 | \$0.80 | \$3.14 |
| 0137 Rodriguez Elementary | \$2.92 | \$0.49 | \$2.42 | \$1.09 | \$0.26 | \$0.83 | \$4.01 | \$0.75 | \$3.26 |
| 0155 Jefferson Elementary | \$1.66 | \$0.24 | \$1.43 | \$0.71 | \$0.10 | \$0.61 | \$2.37 | \$0.33 | \$2.04 |
| 0162 Kimbrough Elementary | \$2.52 | \$0.60 | \$1.93 | \$1.00 | \$0.19 | \$0.80 | \$3.52 | \$0.79 | \$2.73 |
| 0177 Logan Elementary | \$3.26 | \$0.72 | \$2.54 | \$1.23 | \$0.26 | \$0.98 | \$4.49 | \$0.97 | \$3.52 |
| 0179 Loma Portal Elementary | \$1.95 | \$0.30 | \$1.65 | \$0.21 | \$0.02 | \$0.19 | \$2.16 | \$0.33 | \$1.83 |
| 0185 Perkins Elementary | \$2.51 | \$0.53 | \$1.98 | \$1.22 | \$0.21 | \$1.01 | \$3.73 | \$0.74 | \$2.99 |
| 0203 McKinley Elementary | \$1.95 | \$0.40 | \$1.55 | \$0.98 | \$0.13 | \$0.85 | \$2.93 | \$0.52 | \$2.40 |
| 0225 Ocean Beach Elementary | \$2.02 | \$0.40 | \$1.61 | \$0.57 | \$0.04 | \$0.53 | \$2.59 | \$0.44 | \$2.14 |
| 0261 Silver Gate Elementary | \$2.53 | \$0.37 | \$2.17 | \$0.47 | \$0.05 | \$0.41 | \$3.00 | \$0.42 | \$2.58 |
| 0269 Sunset View Elementary | \$2.23 | \$0.40 | \$1.83 | \$0.23 | \$0.03 | \$0.20 | \$2.46 | \$0.43 | \$2.03 |
| 0287 Washington Elementary | \$1.44 | \$0.25 | \$1.19 | \$0.59 | \$0.07 | \$0.53 | \$2.03 | \$0.31 | \$1.72 |
| 0304 Correia Middle | \$3.95 | \$0.64 | \$3.31 | \$1.05 | \$0.15 | \$0.89 | \$5.00 | \$0.80 | \$4.21 |
| 0324 Roosevelt International Middle | \$3.48 | \$0.69 | \$2.79 | \$3.00 | \$0.59 | \$2.42 | \$6.49 | \$1.28 | \$5.21 |
| 0330 Memorial Preparatory | \$3.47 | \$0.39 | \$3.08 | \$1.13 | \$0.13 | \$0.99 | \$4.59 | \$0.52 | \$4.07 |
| 0354 Point Loma High | \$8.73 | \$1.43 | \$7.30 | \$2.08 | \$0.33 | \$1.75 | \$10.81 | \$1.76 | \$9.05 |
| 3743 San Diego High Ed Complex | \$0.17 | \$0.01 | \$0.16 | \$0.00 | \$0.00 | \$0.00 | \$0.17 | \$0.01 | \$0.16 |
| 3744 San Diego Int'l Studies | \$2.67 | \$0.43 | \$2.25 | \$0.53 | \$0.07 | \$0.46 | \$3.20 | \$0.50 | \$2.70 |
| 3745 San Diego LEADS | \$1.76 | \$0.30 | \$1.46 | \$0.95 | \$0.12 | \$0.83 | \$2.71 | \$0.42 | \$2.29 |
| 3746 San Diego CIMA | \$1.16 | \$0.16 | \$1.00 | \$0.70 | \$0.09 | \$0.61 | \$1.86 | \$0.25 | \$1.61 |
| 3749 San Diego Business | \$1.75 | \$0.30 | \$1.45 | \$1.14 | \$0.24 | \$0.89 | \$2.89 | \$0.54 | \$2.35 |
| 3750 San Diego MVP Arts | \$1.84 | \$0.28 | \$1.56 | \$0.97 | \$0.12 | \$0.85 | \$2.81 | \$0.40 | \$2.41 |
| 3753 San Diego Science & Technology | \$2.18 | \$0.30 | \$1.88 | \$1.18 | \$0.13 | \$1.05 | \$3.36 | \$0.43 | \$2.93 |
| Area 6 Sup-Point Loma/San Diego Total | \$79.01 | \$14.06 | \$64.94 | \$32.26 | \$5.43 | \$26.83 | \$111.27 | \$19.49 | \$91.78 |

Adjusted Budget-to-Actuals Comparisons – Atypical Schools

(All amounts shown as \$ Millions, for month ended September 30, 2011)

| Group (All Departments) | GFU | | | GFR | | | Total General Fund | | |
|-------------------------------------|----------------|---------------|----------------|---------------|---------------|---------------|--------------------|---------------|----------------|
| | Budget | Actuals | Balance | Budget | Actuals | Balance | Budget | Actuals | Balance |
| Atypical Schools | | | | | | | | | |
| 0331 ALBA Community Day High School | \$0.11 | \$0.03 | \$0.08 | \$1.98 | \$0.39 | \$1.59 | \$2.08 | \$0.42 | \$1.67 |
| 0361 Garfield High | \$3.08 | \$0.56 | \$2.52 | \$0.61 | \$0.13 | \$0.49 | \$3.70 | \$0.69 | \$3.00 |
| 0362 Twain High | \$3.46 | \$0.58 | \$2.88 | \$0.66 | \$0.09 | \$0.58 | \$4.12 | \$0.67 | \$3.46 |
| 0369 Muir | \$2.26 | \$0.42 | \$1.84 | \$0.76 | \$0.13 | \$0.63 | \$3.03 | \$0.55 | \$2.47 |
| 0395 Mt. Everest Academy | \$1.55 | \$0.30 | \$1.25 | \$0.10 | \$0.03 | \$0.07 | \$1.65 | \$0.33 | \$1.31 |
| 0500 San Diego Metro Career & Tech | \$1.51 | \$0.21 | \$1.30 | \$0.22 | \$0.03 | \$0.19 | \$1.73 | \$0.24 | \$1.49 |
| 0503 Early / Middle College | \$0.98 | \$0.17 | \$0.81 | \$0.06 | \$0.01 | \$0.05 | \$1.03 | \$0.18 | \$0.86 |
| 0504 iHigh Virtual Academy | \$0.88 | \$0.12 | \$0.76 | \$0.00 | \$0.04 | -\$0.04 | \$0.88 | \$0.17 | \$0.71 |
| Atypical Schools Total | \$13.83 | \$2.40 | \$11.43 | \$4.39 | \$0.84 | \$3.55 | \$18.22 | \$3.24 | \$14.97 |

Adjusted Budget-to-Actuals Comparisons – Language Schools

| Group (All Departments) | GFU | | | GFR | | | Total General Fund | | |
|-------------------------------|----------------|---------------|----------------|---------------|---------------|---------------|--------------------|---------------|----------------|
| | Budget | Actuals | Balance | Budget | Actuals | Balance | Budget | Actuals | Balance |
| Language Schools | | | | | | | | | |
| 0017 Barnard Elementary | \$1.52 | \$0.29 | \$1.23 | \$0.51 | \$0.10 | \$0.41 | \$2.03 | \$0.40 | \$1.64 |
| 0170 Language Academy | \$4.58 | \$1.03 | \$3.55 | \$0.61 | \$0.12 | \$0.49 | \$5.19 | \$1.15 | \$4.04 |
| 0181 Longfellow | \$3.79 | \$0.53 | \$3.26 | \$0.30 | \$0.03 | \$0.27 | \$4.10 | \$0.57 | \$3.53 |
| 0259 Sherman Elementary | \$2.51 | \$0.47 | \$2.04 | \$1.03 | \$0.16 | \$0.87 | \$3.54 | \$0.63 | \$2.91 |
| Language Schools Total | \$12.41 | \$2.32 | \$10.09 | \$2.45 | \$0.42 | \$2.03 | \$14.86 | \$2.74 | \$12.12 |

(All amounts shown as \$ Millions, for month ended September 30, 2011)

Current Exposure & Opportunities-Potential Impacts to 2011/12 General Fund

| Alerts/ Opportunity | Description | Risk Type | 2011/12 |
|--|---|------------------|------------------|
| 1 Alert | Addtl Over Formula/Excess Certificated | | \$ (4.50) |
| 2 Alert | Excess Counselors | Defined | \$ (1.32) |
| 3 Alert | Nursing & Counseling -grievance | Defined | \$ (1.18) |
| 4 Alert | TDAP Vaccination Change- Potential Loss of ADA | | \$ (0.58) |
| 5 Alert | Miscellaneous | | \$ (1.01) |
| Sub Total | | | \$ (8.59) |
| 1 Opportunity | If all ALJ Decision (44 FTE) are placed in budgeted positions | | \$ 3.84 |
| 2 Opportunity | Enrollment Reserve not needed as a result of decreased enrollment | | \$ 3.28 |
| 3 Opportunity | Reduced COBRA needs due to Certificated Rescissions | | \$ 0.79 |
| 4 Opportunity | Miscellaneous | Defined | \$ 1.38 |
| Sub Total | | | \$ 9.30 |
| Exposure Total (Net of Opportunities) | | | \$ 0.71 |

CFO COMMENTARY

Other Observations

G.O. Bond Issuance - Prop S

A perfect storm of financial conditions has significantly challenged the District's ability to issue the next scheduled series of Prop S bonds. Declining-to-flat property (assessed) values (AV) and diminishing bond cash reserves are working against the District's ability to service Prop MM debt and issue new Prop S bonds while maintaining the target tax rate of \$66.70 per \$100,000 of AV. The District's Finance Team and Financial Advisor are finalizing options for the Board's consideration to overcome these obstacles. These will be shared with the Trustees and Senior Leadership in November.

Looking Ahead

It is clear that 2012/13 will prove to be yet another challenging fiscal year for SDUSD, with or without mid-year reductions in the current fiscal year. Based on current financial assumptions, we are looking at approximately \$60 million of required reductions in 2012/13, best case (no mid-year cuts); or, closer to \$115 million of reductions in 2012/13 if mid-year reductions are 'triggered' by the State. After four years of district wide reductions, totaling nearly \$450 million, identifying and implementing further cuts of this magnitude will be extremely difficult and painful. They will adversely impact classrooms. It is imperative for district staff and community to work together to address this significant challenge.

In the next 60 days the District must make key strategic financial/ programmatic decisions to mitigate—to the maximum extent possible—imminent fiscal exposure. And to insure that schools can begin their 2012/13 budget development work in earnest in January 2012.