

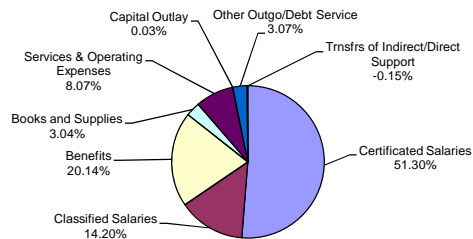
Capistrano Unified School District

**2010-2011 Estimated Actuals & 2011-2012 Budget Adoption
Combined Unrestricted & Restricted General Fund**

	2010-2011 Estimated Actuals	2011-2012 Budget Adopt.	Change from EA to Budget Adopt	Comments
Revenue				
Revenue Limit Sources	\$262,849,437	\$260,942,212	(\$1,907,225)	Loss of ADA revenue from declining enrollment and Charter growth, unemployment and PERS revenue offset
Federal Revenue	\$27,117,053	\$26,777,416	(\$339,637)	Eliminate ARRA, recognize Federal Jobs Bill funds
State Revenue	\$70,883,596	\$65,227,800	(\$5,655,796)	Mandate reimbursement (1x) removed, County Mental Health revenue removed, AB602 funding decrease due to declining enrollment and charter growth
Local Revenue	\$8,697,805	\$4,277,618	(\$4,420,187)	Gift income is not budgeted until received
Total Revenue	\$369,547,891	\$357,225,046	(\$12,322,845)	
Expenditures				
Certificated Salaries	\$192,582,189	\$191,153,663	(\$1,428,526)	Reduction from RIFs and declining enrollment, S/C column advancement
Classified Salaries	\$53,312,018	\$56,982,277	\$3,670,259	Restoration of Furlough, reinstate S/C, salary, furlough per negotiated agreement
Benefits	\$75,594,056	\$78,065,897	\$2,471,841	S/C advancement, contract reversion, adjustment for RIFs, Unemployment rate increase
Books and Supplies	\$11,394,023	\$10,569,656	(\$824,367)	Eliminate ARRA funds, reduction in restricted program spending
Services & Operating Expenses	\$30,290,324	\$25,240,922	(\$5,049,402)	Eliminate county mental health costs, ARRA expenditures, election costs
Capital Outlay	\$112,763	\$350,000	\$237,237	New capital replacement
Other Outgo/Debt Service	\$11,537,408	\$10,417,545	(\$1,119,863)	Eliminate county mental health costs
Tnsfrs of Indirect/Direct Support	(\$555,334)	(\$555,251)	\$83	
Total Expenditures	\$374,267,447	\$372,224,709	(\$2,042,738)	
Other Sources and Uses				
Other Funding Sources	\$2,758,297	\$2,758,297	\$0	
Interfund Transfers Out	\$0	\$0	\$0	
Total Sources and Uses	\$2,758,297	\$2,758,297	\$0	
Beginning Fund Balance	\$25,676,333	\$24,599,486	(\$1,076,847)	
Audit Adjustments	\$884,412	\$0	(\$884,412)	
Net Incr (Decr) in Fund Balance	(\$1,961,259)	(\$12,241,366)	(\$10,280,107)	
Ending Fund Balance	\$24,599,486	\$12,358,120	(\$12,241,366)	

Components of Ending Fund Balance	2010-2011 Estimated Actuals	2011-2012 Budget Adopt.	Change from EA to Budget Adopt	Comments
Revolving Cash, Stores, Prepaid	\$625,000	\$325,000	(\$300,000)	Remove prepaid expenditures
Legally Restricted	\$500,000	\$200,000	(\$300,000)	Spend down legally restricted balance
Economic Uncertainties (2% Reserve)	\$7,446,500	\$7,446,500	\$0	
Other Designations/Assignments	\$0	\$0	\$0	
- Site Carryover	\$2,000,000	\$1,500,000	(\$500,000)	Gift carryover
- Deferred Maintenance	\$1,000,000	\$1,000,000	\$0	
- Balance of Budgeted Revenue Limit	\$1,300,000	\$1,886,620	\$586,620	Carry forward of balance of budgeted revenue limit
- Reserve for 2011-2012 Reductions	\$9,410,993	\$0	(\$9,410,993)	Budget 2010-2011 ending balance in items above
- SFSF Second Round	\$2,316,993	\$0	(\$2,316,993)	Budget ARRA SFSF Second Round in items above
Undesignated	\$0	\$0	\$0	
Total Ending Fund Balance	\$24,599,486	\$12,358,120	(\$12,241,366)	

Expenditures at 2010-2011 Estimated Actuals



Expenditures at 2011-2012 Budget Adoption

