

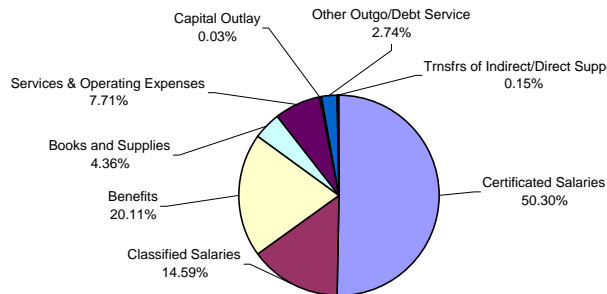
Capistrano Unified School District

2010-2011 First Interim & Second Interim

Combined Unrestricted & Restricted General Fund

	2010-2011 Revised Budget	2010-2011 First Interim	2010-2011 Second Interim	Change from First to Second Interim	Comments
Revenue					
Revenue Limit Sources	\$249,817,746	\$263,286,640	\$263,530,610	\$243,970	Reduced Revenue Limit Transfer, Unsecured Roll adjustment
Federal Revenue	\$24,412,429	\$24,950,119	\$28,057,854	\$3,107,735	SFSF Second Round
State Revenue	\$66,634,461	\$66,670,804	\$68,774,425	\$2,103,621	Mandate reimbursement
Local Revenue	\$6,112,588	\$6,624,646	\$7,390,861	\$766,215	Increased Gift account revenue
Total Revenue	\$346,977,224	\$361,532,209	\$367,753,750	\$6,221,541	
Expenditures					
Certificated Salaries	\$185,962,543	\$184,634,880	\$185,804,025	\$1,169,145	Adjustments to salaries due to restoration & gift income; settlement savings reduction
Classified Salaries	\$56,645,677	\$53,546,739	\$55,609,069	\$2,062,330	
Benefits	\$72,943,233	\$73,820,717	\$76,301,124	\$2,480,407	Adjustment to Workers Compensation for new actuarial; revised amounts from restoration; unrealized H&W savings
Books and Supplies	\$17,797,629	\$15,997,280	\$16,983,789	\$986,509	Noncapitalized equipment (ARRA 1x - EETT, Special Education)
Services & Operating Expenses	\$26,021,750	\$28,309,752	\$29,469,808	\$1,160,056	Additional Routine Repair expenditures; flood damage mitigation
Capital Outlay	\$40,229	\$108,763	\$107,763	(\$1,000)	
Other Outgo/Debt Service	\$9,842,273	\$10,054,272	\$10,092,572	\$38,300	
Trnsfrs of Indirect/Direct Support	(\$565,394)	(\$565,394)	(\$566,033)	(\$639)	
Total Expenditures	\$368,687,940	\$365,907,009	\$373,802,117	\$7,895,108	
Other Sources and Uses					
Other Funding Sources	\$2,758,297	\$2,758,297	\$2,758,297	\$0	
Interfund Transfers Out	\$0	\$0	\$0	\$0	
Total Sources and Uses	\$2,758,297	\$2,758,297	\$2,758,297	\$0	
Beginning Fund Balance	\$25,676,333	\$25,676,333	\$25,676,333	\$0	
Net Incr (Decr) in Fund Balance	(\$18,952,419)	(\$1,616,503)	(\$3,290,070)	(\$1,673,567)	
Ending Fund Balance	\$6,723,914	\$24,059,830	\$22,386,263	(\$1,673,567)	
Components of Ending Fund Balance					
Revolving Cash, Stores, Prepaid	\$325,000	\$325,000	\$325,000	\$0	
Legally Restricted	\$0	\$0	\$0	\$0	
Economic Uncertainties (2% Reserve)	\$1,841,121	\$7,734,830	\$7,532,809	(\$202,021)	Restoration of 2% reserve level
Other Designations					
- Locally Designated	\$1,557,793	\$0	\$0	\$0	Reallocate local designations to expenditure increases above
- Deferred Maintenance	\$3,000,000	\$3,000,000	\$3,000,000	\$0	Deferred Maintenance
- Balance of Budgeted Revenue Limit	\$0	\$13,000,000	\$7,411,461	(\$5,588,539)	Balance of budgeted Revenue Limit
- Mandated Cost Reimbursement	\$0	\$0	\$1,800,000	\$1,800,000	Mandated Costs Reimbursement
- SFSF Second Round	\$0	\$0	\$2,316,993	\$2,316,993	SFSF Second Round
Total Ending Fund Balance	\$6,723,914	\$24,059,830	\$22,386,263	(\$1,673,567)	

Expenditures at First Interim



Expenditures at Second Interim

