

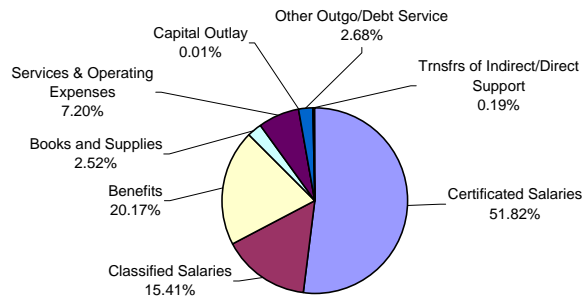
Capistrano Unified School District

2009/10 Unaudited Actuals & 2010/11 Revised Budget

Combined Unrestricted & Restricted General Fund

	2009/10 Unaudited Actuals	2010/11 Revised Budget	Change from UA to Revised	Comments
Revenue				
Revenue Limit Sources	\$248,307,413	\$249,817,746	\$1,510,333	Reflects increased workers comp. rate reimbursement, PERS RLR rate change & potential ADA waiver from 09/10
Federal Revenue	\$25,322,732	\$24,412,429	(\$910,303)	Reduced ARRA funds
State Revenue	\$65,442,026	\$66,634,461	\$1,192,435	State Category funding swap with SFSF allocation in 09/10
Local Revenue	\$8,484,892	\$6,112,588	(\$2,372,304)	Gift revenues are not budgeted until received.
Total Revenue	\$347,557,063	\$346,977,224	(\$579,839)	
Expenditures				
Certificated Salaries	\$191,131,502	\$185,962,543	(\$5,168,959)	Salary concessions
Classified Salaries	\$56,843,915	\$56,645,677	(\$198,238)	Position reductions and adjustments
Benefits	\$74,415,335	\$72,943,233	(\$1,472,102)	Benefit concessions, additional reductions associated with salary reductions
Books and Supplies	\$9,298,663	\$17,797,629	\$8,498,966	Budgeted carryover in ARRA and restricted grants
Services & Operating Expenses	\$26,570,134	\$26,021,750	(\$548,384)	Reflects budget reductions made
Capital Outlay	\$19,644	\$40,229	\$20,585	
Other Outgo/Debt Service	\$9,867,573	\$9,842,273	(\$25,300)	
Trnsfrs of Indirect/Direct Support	(\$715,452)	(\$565,394)	\$150,058	Lower indirect cost rate (3.11% in 10/11 versus 4.03% in 09/10)
Total Expenditures	\$367,431,314	\$368,687,940	\$1,256,626	
Other Sources and Uses				
Other Funding Sources	\$9,639,185	\$2,758,297	(\$6,880,888)	One time transfers from Deferred Maintenance & Adult Ed in 09/10
Interfund Transfers Out	\$0	\$0	\$0	
Total Sources and Uses	\$9,639,185	\$2,758,297	(\$6,880,888)	
Beginning Fund Balance	\$35,911,399	\$25,676,334	(\$10,235,065)	SFSF carryover during 09/10
Net Incr (Decr) in Fund Balance	(\$10,235,065)	(\$18,952,419)	(\$8,717,354)	
Ending Fund Balance	\$25,676,334	\$6,723,915	(\$18,952,419)	
Components of Ending Fund Balance				
Revolving Cash, Stores, Prepaid	\$789,746	\$325,000	(\$464,746)	Reserve for Prepays not budgeted in 10/11, higher stores reserve in 09/10
Legally Restricted	\$2,442,606	\$0	(\$2,442,606)	Estimated restricted carryover not yet budgeted
Economic Uncertainties (2% Reserve)	\$7,348,626	\$1,841,121	(\$5,507,505)	Temporary draw-down of 2% reserve
Locally Designated	\$15,095,356	\$4,557,794	(\$10,537,562)	Planned drawdown of reserves, use of SFSF, locally designated (i.e. site funds)
Total Ending Fund Balance	\$25,676,334	\$6,723,915	(\$18,952,419)	

Expenditures at Unaudited Actuals



Expenditures at Revised Budget

