



Campbell Union School District 2009-10 UNAUDITED ACTUALS

Governing Board Presentation
September 2, 2010

2009-10 UNAUDITED ACTUALS REPORT

Unrestricted Ending Fund Balance is \$7,918,467.91.

This includes reserves for:

Revolving cash	\$ 10,000.00
Prepaid expenditures	14,779.80
Economic uncertainties	1,762,000.00
Schools carryover	458,737.00
<u>Basic Aid reserve</u>	<u>4,111,300.00</u>
<i>Total Reserves</i>	<i>\$6,356,816.80</i>

The Undesignated General Fund Balance is \$1,561,651.11.

All funds outside of the general fund have maintained a positive ending fund balance for the period ending June 30, 2010.



Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals			2010-11 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) Revenue Limit Sources		8010-8099	35,705,597.33	1,814,745.00	37,520,342.33	34,410,770.00	1,950,154.00	36,360,924.00	-3.1%
2) Federal Revenue		8100-8299	0.00	5,455,168.60	5,455,168.60	0.00	3,861,269.00	3,861,269.00	-29.2%
3) Other State Revenue		8300-8599	11,380,785.72	2,005,838.68	13,386,624.40	11,301,093.00	1,923,366.00	13,224,459.00	-1.2%
4) Other Local Revenue		8600-8799	2,962,371.89	3,312,646.67	6,275,018.56	2,359,893.00	4,179,219.00	6,539,112.00	4.2%
5) TOTAL, REVENUES			50,048,754.94	12,588,398.95	62,637,153.89	48,071,756.00	11,914,008.00	59,985,764.00	-4.2%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	25,152,998.23	6,351,172.99	31,504,171.22	25,331,636.00	5,917,292.00	31,248,928.00	-0.8%
2) Classified Salaries		2000-2999	4,354,935.56	4,192,634.48	8,547,570.04	4,279,682.00	4,223,323.00	8,503,005.00	-0.5%
3) Employee Benefits		3000-3999	7,223,653.77	2,550,289.38	9,773,943.15	7,098,371.00	2,808,695.00	9,907,066.00	1.4%
4) Books and Supplies		4000-4999	684,404.45	1,608,205.83	2,292,610.28	1,043,072.00	3,715,723.00	4,758,795.00	107.6%
5) Services and Other Operating Expenditures		5000-5999	1,801,666.36	4,183,321.11	5,984,987.47	3,327,365.00	2,592,166.00	5,919,531.00	-1.1%
6) Capital Outlay		6000-6999	0.00	141,796.77	141,796.77	8,750.00	26,100.00	34,850.00	-75.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,076.00	274,953.62	276,029.62	0.00	245,000.00	245,000.00	-11.2%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(391,888.77)	165,220.58	(226,668.19)	(449,652.00)	205,350.00	(244,302.00)	7.8%
9) TOTAL, EXPENDITURES			38,826,845.60	19,467,594.76	58,294,440.36	40,639,224.00	19,733,649.00	60,372,873.00	3.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			11,221,909.34	(6,879,195.81)	4,342,713.53	7,432,532.00	(7,819,641.00)	(387,109.00)	-108.9%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	1,001.29	1,144,351.00	1,145,352.29	0.00	415,000.00	415,000.00	-63.8%
b) Transfers Out		7600-7629	0.00	437,698.00	437,698.00	0.00	45,000.00	45,000.00	-89.7%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(10,238,324.70)	10,238,324.70	0.00	(7,758,582.00)	7,758,582.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(10,237,323.41)	-10,944,977.70	-707,654.29	(7,758,582.00)	8,128,582.00	-370,000.00	-47.7%



Description	Resource Codes	Object Codes	2009-10 Unaudited Actuals			2010-11 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			984,585.93	4,065,781.89	5,050,367.82	(326,050.00)	308,941.00	(17,109.00)	-100.3%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	6,933,881.98	9,552,740.44	16,486,622.42	7,918,467.91	13,618,522.33	21,536,990.24	30.6%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,933,881.98	9,552,740.44	16,486,622.42	7,918,467.91	13,618,522.33	21,536,990.24	30.6%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,933,881.98	9,552,740.44	16,486,622.42	7,918,467.91	13,618,522.33	21,536,990.24	30.6%
2) Ending Balance, June 30 (E + F1e)			7,918,467.91	13,618,522.33	21,536,990.24	7,592,417.91	13,927,463.33	21,519,881.24	-0.1%
Components of Ending Fund Balance									
a) Reserve for									
Revolving Cash		9711	10,000.00	0.00	10,000.00	10,300.00	0.00	10,300.00	3.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Expenditures		9713	14,779.80	0.00	14,779.80	31,000.00	0.00	31,000.00	109.7%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
General Reserve		9730	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Legally Restricted Balance		9740	0.00	13,618,522.33	13,618,522.33	0.00	13,927,463.33	13,927,463.33	2.3%
b) Designated Amounts									
Designated for Economic Uncertainties		9770	1,762,000.00	0.00	1,762,000.00	1,814,300.00	0.00	1,814,300.00	3.0%
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Designations		9780	4,570,037.00	0.00	4,570,037.00	4,679,137.00	0.00	4,679,137.00	2.4%
Schools Other Categorical Carryover	0000	9780	222,088.00		222,088.00				
Schools Discretionary Carryover	0000	9780	236,649.00		236,649.00				
Basic Aid Reserve 7%	0000	9780	4,111,300.00		4,111,300.00				
Schools Other Categorical Carryover	0000	9780				222,088.00		222,088.00	
Schools Discretionary Carryover	0000	9780				236,649.00		236,649.00	
Basic Aid Reserve 7%	0000	9780				4,220,400.00		4,220,400.00	
c) Undesignated Amount		9790	1,561,651.11	0.00	1,561,651.11				
d) Unappropriated Amount		9790				1,057,680.91	0.00	1,057,680.91	



2009-10 Unaudited Actuals: OTHER FUNDS

- ▶ Fund 12 Child Development Fund:
Positive ending balance = \$1,055,519
- ▶ Fund 13 Cafeteria Fund:
Positive ending balance = \$503,401.
- ▶ Fund 14 Deferred Maintenance:
Declining positive ending balance
= \$10,055
- ▶ Fund 17 Special Reserve Fund:
Positive ending balance = \$536,142
- ▶ Fund 20 Special Reserve for Post
Employment Benefits:
Transferred to Retiree Benefit Fund,
Ending balance =\$0
- ▶ Fund 21 Building Fund:
Positive ending balance = \$3,087,161
- ▶ Fund 25 Capital Facilities Fund:
Positive ending balance = \$92,804
- ▶ Fund 51 Bond Interest and Redemption
Fund: Positive ending balance
= \$6,700,427
- ▶ Fund 67 Self-Insurance Fund:
Positive ending balance = \$452,752
- ▶ Fund 71 Retiree Benefit Fund:
Positive ending balance = \$1,038,896

