



**C O M P T O N**  
**UNIFIED SCHOOL DISTRICT**

# Unaudited Actuals

**2011/  
2012**

▲  
**Prepared by:  
Fiscal Services  
Department**

**Presented by:  
Business and  
Administrative  
Services**  
▼



**Item No. 12/13-5017  
September 11, 2012**

**COMPTON UNIFIED SCHOOL DISTRICT**

**UNAUDITED ACTUALS  
2011/2012**

**Board of Trustees**

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Vice President

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**Fiscal Services Department**

Aubrey Craig, Senior Director

Sunny Okeke, Director

# COMPTON UNIFIED SCHOOL DISTRICT

## UNAUDITED ACTUALS 2011/2012

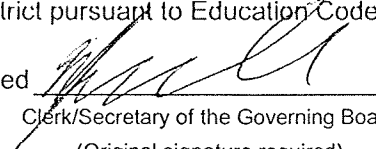
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UNAUDITED ACTUAL FINANCIAL REPORT:

To the County Superintendent of Schools:

2011-12 UNAUDITED ACTUAL FINANCIAL REPORT. This report was prepared in accordance with Education Code Section 41010 and is hereby approved and filed by the governing board of the school district pursuant to Education Code Section 42100.

Signed   
Clerk/Secretary of the Governing Board  
(Original signature required)

Date of Meeting: Sep 11, 2012

To the Superintendent of Public Instruction:

2011-12 UNAUDITED ACTUAL FINANCIAL REPORT. This report has been verified for accuracy by the County Superintendent of Schools pursuant to Education Code Section 42100.

Signed \_\_\_\_\_  
County Superintendent/Designee  
(Original signature required)

Date: \_\_\_\_\_

For additional information on the unaudited actual reports, please contact:

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For School District:

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Aubrey Craig

Name

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Financial Advisory Services Officer

Sr. Director of Fiscal Services

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SELECTION OF BUDGET ADOPTION CYCLE:

Pursuant to Education Code Section 42127(i), this school district elects to use the following budget adoption cycle for the 2013-14 budget year:

( S ) Budget Adoption Cycle ('D' for Dual or 'S' for Single)

# General Fund

## 01.0

The General Fund is the chief operating fund for the District. It is used to account for the ordinary operations of the District. General fund transactions are divided into two categories unrestricted and restricted.

COMPTON UNIFIED SCHOOL DISTRICT  
ESTIMATED ACTUALS COMPARED TO UNAUDITED ACTUALS  
UNRESTRICTED GENERAL FUND  
2011-2012

	A	B	C	D	E	F
1	DESCRIPTION	ACCOUNT CODES	2011-12 Adopted Budget	2011-12 Estimated Actuals	2011-12 Unaudited Actuals	Change (E-D)
	<b>A. Revenue</b>					
2	1) Revenue Limit Sources	8010-8099	119,339,735	117,849,542	120,567,329	2,717,787
3	2) Federal Revenues	8100-8299	103,822	0	0	0
4	3) Other State Revenues	8300-8599	30,492,277	30,392,465	30,104,714	(287,751)
5	4) Other Local Revenues	8600-8799	1,718,045	2,344,358	2,456,868	112,510
6	<b>5) Total Revenues</b>		<b>151,653,879</b>	<b>150,586,365</b>	<b>153,128,911</b>	<b>2,542,546</b>
	<b>B. Expenditures</b>					
7	1) Certificated Salaries	1000-1999	70,325,212	67,701,504	68,780,485	1,078,981
8	2) Classified Salaries	2000-2999	24,561,398	23,956,513	24,224,913	268,400
9	3) Employee Benefits	3000-3999	25,212,209	26,874,328	29,675,910	2,801,582
10	4) Books and Supplies	4000-4999	3,638,596	3,838,548	2,988,766	(849,782)
11	5) Services, Other Operating Expenses	5000-5999	15,946,809	16,740,528	15,936,838	(803,690)
12	6) Capital Outlay	6000-6599	8,953	382,728	253,978	(128,750)
13		7100-7299	0	0	0	0
14	7) Other Outgo	7400-7499	2,788,731	2,788,731	2,984,895	196,164
15	8) Direct Support/Indirect Costs	7300-7399	(2,422,461)	(2,962,303)	(2,905,497)	56,806
16	<b>9) Total Expenditures</b>		<b>140,059,447</b>	<b>139,320,577</b>	<b>141,940,289</b>	<b>2,619,712</b>
17	<b>C. Excess (Deficiency) of Revenues Over Expenditures Before Other Financing Sources and Uses</b>					
18			11,594,432	11,265,788	11,188,622	(77,166)
19						
	<b>D. Other Financing Sources/Uses</b>					
20	1) Interfund Transfers					
21	a) Transfers In	8910-8929	0	0	0	0
22	b) Transfers Out	7610-7629	2,667,825	2,667,825	2,667,825	0
23	2) Other Sources/Uses					
24	a) Sources	8930-8979	0	0	0	0
25	b) Uses	7630-7699	0	0	0	0
26	3) Contributions to Restricted Programs	8990-8999	(25,578,689)	(24,304,959)	(17,269,932)	7,035,027
27	<b>4) Total, Other Financing sources/Uses</b>		<b>(28,246,514)</b>	<b>(26,972,784)</b>	<b>(19,937,757)</b>	<b>7,035,027</b>
28	<b>E. Net Increase (Decrease) in Fund Balance</b>					
29			(16,652,082)	(15,706,996)	(8,749,135)	6,957,861
30	<b>Fund Balance Reserves</b>					
31	1) Beginning Balance					
32	a) As of July 1 - Estimated	9791	53,320,779	53,320,779	53,320,779	0
33	b) Unaudited Actual Adj.	9792				
34	c) As of July 1 - Unaudited					
35	d) Audit Adj/Restatement	9793	(2,580,538)	(2,580,538)	(2,580,538)	0
36	e) Net Beginning Balance		50,740,241	50,740,241	50,740,241	0
37	<b>2) Ending Balance June 30</b>		<b>34,088,159</b>	<b>35,033,245</b>	<b>41,991,106</b>	<b>6,957,861</b>
38	<b>Components of Ending Fund Balance</b>					
39	a) Reserved Amounts					
40	Revolving Cash	9711	150,000	150,000	150,000	0
41	Stores	9712	326,124	326,124	363,288	37,164
42	Prepaid Expenditures	9713	0	0	38,000	38,000
43	All Others	9719	0	0	838,894	838,894
44	Legally Restricted Balance	9740				
45	b) Designated for Economic Unc.	9770	0	8,314,435	7,840,752	(473,683)
46	Reserve for Litigations	0000-9780	2,500,000	2,500,000	2,500,000	0
47	Reserve for Future Obligations	0000-9780	31,112,035	23,742,686	30,260,173	6,517,487
48	Transfer to W/C Fund	0000-9780		0	0	
49	Future Operating Expenses	0000-9780		0	0	
50	Future State Deficits	0000-9780	0	0	0	
51	<b>Fund Balance Reserves</b>					
52	1) Beginning Balance					
53	a) As of July 1 - Estimated					
54	c) Undesignated Amount for Projects	9790				
55	d) Unappropriated Amount	9790	0	0	0	

**COMPTON UNIFIED SCHOOL DISTRICT**  
**Explanation of Changes from**  
**Estimated Actuals to Unaudited Actuals**  
**2011-2012**

**General Fund – Unrestricted (01)**

**Changes to Revenue**

• Increase in Revenue Limit Sources	\$ 2,717,787
• Decrease in Other State Revenue	(287,751)
• Increase in Other Local Revenue	<u>112,510</u>
<b>Total Increase in Revenue</b>	<b>\$ 2,542,546</b>

**Changes to Expenditures**

• Underestimation of Certificated Salaries: Primarily Teachers Stipends, Extra Duty, and Sub Costs	\$ 1,078,981
• Underestimation of Classified Salaries: Primarily Overtime and Extra Duty assignments	268,400
• Underestimation of Employee Benefits, due to underestimation of Salaries	2,801,582
• Overestimation of All Other Expenditures- Budgeted but did not materialize	<u>(1,529,251)</u>
<b>Total Increase in Expenditures</b>	<b>\$ 2,619,712</b>

**Changes to Other Financing Sources/Uses**

• Decrease in Contributions to Continuation High School Program	\$ 59,138
• Increase in Contributions to Community Day School Program	( 9,213)
• Decrease in Contributions to Special Education Program	5,215,840
• Decrease in Contributions to Home to School Transportation Program	231,384
• Decrease in Contributions to Special Education Transportation	1,496,675
• Decrease in Contributions to Routine Restricted Program	<u>41,203</u>
<b>Total Decrease in Other Financing Sources/Uses</b>	<b>\$ 7,035,027</b>

**NET CHANGE IN THE UNRESTRICTED  
GENERAL FUND BALANCE**

**\$ 6,957,861**

COMPTON UNIFIED SCHOOL DISTRICT  
ESTIMATED ACTUALS COMPARED TO UNAUDITED ACTUALS  
RESTRICTED GENERAL FUND  
2011-2012

	A	B	C	D	E	F
1	DESCRIPTION	ACCOUNT CODES	2011-12 Adopted Budget	2011-12 Estimated Actuals	2011-12 Unaudited Actuals	Change (E-D)
	<b>A. Revenue</b>					
2	1) Revenue Limit Sources	8010-8099	6,079,830	6,007,474	6,007,474	0
3	2) Federal Revenues	8100-8299	27,397,937	40,779,555	35,118,758	(5,660,797)
4	3) Other State Revenues	8300-8599	32,986,828	33,316,699	35,398,259	2,081,560
5	4) Other Local Revenues	8600-8799	0	5,402	245,146	239,744
6	<b>5) Total Revenues</b>		<b>66,464,595</b>	<b>80,109,130</b>	<b>76,769,637</b>	<b>(3,339,493)</b>
	<b>B. Expenditures</b>					
7	1) Certificated Salaries	1000-1999	27,201,055	40,136,416	33,891,759	(6,244,657)
8	2) Classified Salaries	2000-2999	15,940,935	13,264,256	11,726,296	(1,537,960)
9	3) Employee Benefits	3000-3999	14,062,016	12,268,191	11,692,552	(575,639)
10	4) Books and Supplies	4000-4999	7,918,677	9,747,828	9,121,264	(626,564)
11	5) Services, Other Operating Expenses	5000-5999	20,596,391	28,383,415	21,170,283	(7,213,132)
12	6) Capital Outlay	6000-6599	92,431	59,574	195,569	135,995
13		7100-7299	4,399,655	7,652,489	6,500,672	(1,151,817)
14	7) Other Outgo	7400-7499	0	0	0	0
15	8) Direct Support/Indirect Costs	7300-7399	1,769,568	2,328,202	2,347,392	19,190
16	<b>9) Total Expenditures</b>		<b>91,980,728</b>	<b>113,840,371</b>	<b>96,645,787</b>	<b>(17,194,584)</b>
17	<b>C. Excess (Deficiency) of Revenues Over Expenditures Before Other Financing Sources and Uses</b>					
18			(25,516,133)	(33,731,241)	(19,876,151)	13,855,090
19						
	<b>D. Other Financing Sources/Uses</b>					
20	1) Interfund Transfers					
	a) Transfers In	8910-8929	0	0	0	0
21	b) Transfers Out	7610-7629	0	0	0	0
	2) Other Sources/Uses					
22	a) Sources	8930-8979	0	0	0	0
23	b) Uses	7630-7699	0	0	0	0
24	3) Contributions to Restricted Programs	8990-8999	25,578,689	24,304,959	17,269,932	(7,035,027)
25	<b>4) Total, Other Financing sources/Uses</b>		<b>25,578,689</b>	<b>24,304,959</b>	<b>17,269,932</b>	<b>(7,035,027)</b>
26	<b>E. Net Increase (Decrease) in Fund Balance</b>		62,556	(9,426,282)	(2,606,218)	6,820,064
	<b>Fund Balance Reserves</b>					
27	1) Beginning Balance					
	a) As of July 1 - Estimated	9791	12,924,575	12,924,575	12,924,575	0
28	b) Unaudited Actual Adj.	9792				
29	c) As of July 1 - Unaudited					
30	d) Audit Adj/Restatement	9793	0	0	0	0
31	e) Net Beginning Balance		12,924,575	12,924,575	12,924,575	0
32	<b>2) Ending Balance June 30</b>		<b>12,987,131</b>	<b>3,498,293</b>	<b>10,318,357</b>	<b>6,820,064</b>
	<b>Components of Ending Fund Balance</b>					
33	a) Reserved Amounts					
34	Revolving Cash	9711	0	0	0	0
35	Stores	9712	0	0	0	0
36	Prepaid Expenditures	9713	0	(1)	(3)	(2)
37	All Others	9719	0	0	0	0
38	Legally Restricted Balance	9740	12,987,131	3,498,294	10,318,360	6,820,064
39	b) Designated for Economic Unc.	9770	0	0	0	0
40	Reserve for Litigations	0000-9780	0	0	0	0
41	Reserve for Future Obligations	0000-9780	0	0	0	0
42	Transfer to W/C Fund	0000-9780		0	0	
43	Future Operating Expenses	0000-9780		0	0	
44	Future State Deficits	0000-9780	0	0	0	
	<b>Fund Balance Reserves</b>					
45	1) Beginning Balance					
	a) As of July 1 - Estimated					
46	c) Undesignated Amount for Projects	9790				
47	d) Unappropriated Amount	9790	0	0	0	



**COMPTON UNIFIED SCHOOL DISTRICT**

**Explanation of Changes from  
Estimated Actuals to Unaudited Actuals  
2011-2012**

**General Fund – Restricted (01)**

**Changes to Revenue**

• Decrease in Federal Revenue	\$ ( 5,660,797)
• Increase in Other State Revenue	2,081,560
• Increase in Other Local Revenue	<u>239,744</u>
<b>Total Decrease in Revenue</b>	<b>\$ (3,339,493)</b>

**Changes to Expenditures**

• Savings from Certificated Salaries budgeted but did not materialize	\$ (6,244,657)
• Savings from Classified Salaries budgeted but did not materialize	(1,537,960)
• Savings from Employee Benefits due to budgeted salaries not materializing	( 575,639)
• Expenditure Savings in Objects 4000-7399 from Sites and Departments, budgeted but did not materialize	<u>(8,836,328)</u>
<b>Total Decrease in Expenditures</b>	<b>\$(17,194,584)</b>

**Changes to Contributions to Restricted Programs**

• Decrease in Contributions to Continuation High School Program	\$ (59,138)
• Increase in Contributions to Community Day School Program	( 9,213)
• Decrease in Contributions to Special Education Program	(5,215,840)
• Decrease in Contributions to Home-to-School Transportation Program	( 231,384)
• Decrease in Contributions to Special Education Transportation	( 1,496,675)
• Decrease in Contributions to Routine Restricted Program	<u>(41,203)</u>
<b>Total Decrease in Contributions</b>	<b>\$( 7,035,027)</b>

**NET CHANGE IN THE RESTRICTED  
GENERAL FUND BALANCE**

**\$ 6,820,064**

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals			2012-13 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)	
<b>A. REVENUES</b>									
1) Revenue Limit Sources		8010-8099	120,567,329.11	6,007,474.00	126,574,803.11	117,663,811.00	6,106,178.00	123,769,989.00	-2.2%
2) Federal Revenue		8100-8299	0.00	35,118,757.65	35,118,757.65	0.00	23,977,044.00	23,977,044.00	-31.7%
3) Other State Revenue		8300-8599	30,104,713.86	35,398,258.73	65,502,972.59	29,908,003.00	34,049,216.00	63,957,219.00	-2.4%
4) Other Local Revenue		8600-8799	2,456,867.97	245,146.29	2,702,014.26	1,200,000.00	0.00	1,200,000.00	-55.6%
5) TOTAL, REVENUES			153,128,910.94	76,769,636.67	229,898,547.61	148,771,814.00	64,132,438.00	212,904,252.00	-7.4%
<b>B. EXPENDITURES</b>									
1) Certificated Salaries		1000-1999	68,780,485.09	33,891,759.13	102,672,244.22	74,035,352.00	27,998,084.00	102,033,436.00	-0.6%
2) Classified Salaries		2000-2999	24,224,912.54	11,726,295.77	35,951,208.31	23,867,564.00	12,369,909.00	36,237,473.00	0.8%
3) Employee Benefits		3000-3999	29,675,910.43	11,692,552.19	41,368,462.62	25,958,016.00	10,965,389.00	36,923,405.00	-10.7%
4) Books and Supplies		4000-4999	2,988,766.10	9,121,263.79	12,110,029.89	2,896,975.00	4,334,522.00	7,231,497.00	-40.3%
5) Services and Other Operating Expenditures		5000-5999	15,936,838.11	21,170,283.06	37,107,121.17	14,364,206.00	19,185,401.00	33,549,607.00	-9.6%
6) Capital Outlay		6000-6999	253,978.31	195,569.09	449,547.40	159,873.00	0.00	159,873.00	-64.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	2,984,894.86	6,500,672.00	9,485,566.86	2,788,731.00	7,812,548.00	10,601,279.00	11.8%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(2,905,496.56)	2,347,392.21	(558,104.35)	(3,149,270.00)	2,495,169.00	(654,101.00)	17.2%
9) TOTAL, EXPENDITURES			141,940,288.88	96,645,787.24	238,586,076.12	140,921,447.00	85,161,022.00	226,082,469.00	-5.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>									
			11,188,622.06	(19,876,150.57)	(8,687,528.51)	7,850,367.00	(21,028,584.00)	(13,178,217.00)	51.7%
<b>D. OTHER FINANCING SOURCES/USES</b>									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	2,667,825.00	0.00	2,667,825.00	2,667,825.00	0.00	2,667,825.00	0.0%
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	(17,269,932.34)	17,269,932.34	0.00	(21,159,206.00)	21,159,206.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(19,937,757.34)	17,269,932.34	(2,667,825.00)	(23,827,031.00)	21,159,206.00	(2,667,825.00)	0.0%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals			2012-13 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)	
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(8,749,135.28)	(2,606,218.23)	(11,355,353.51)	(15,976,664.00)	130,622.00	(15,846,042.00)	39.5%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	53,320,779.49	12,924,575.26	66,245,354.75	41,991,106.21	10,318,357.03	52,309,463.24	-21.0%
b) Audit Adjustments		9793	(2,580,538.00)	0.00	(2,580,538.00)	0.00	0.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			50,740,241.49	12,924,575.26	63,664,816.75	41,991,106.21	10,318,357.03	52,309,463.24	-17.8%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			50,740,241.49	12,924,575.26	63,664,816.75	41,991,106.21	10,318,357.03	52,309,463.24	-17.8%
2) Ending Balance, June 30 (E + F1e)			41,991,106.21	10,318,357.03	52,309,463.24	26,014,442.21	10,448,979.03	36,463,421.24	-30.3%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	150,000.00	0.00	150,000.00	150,000.00	0.00	150,000.00	0.0%
Stores		9712	363,287.65	0.00	363,287.65	363,287.65	0.00	363,287.65	0.0%
Prepaid Expenditures		9713	38,000.00	0.00	38,000.00	38,000.00	(3.00)	37,997.00	0.0%
All Others		9719	838,893.76	(3.01)	838,890.75	838,896.76	(0.01)	838,896.75	0.0%
b) Restricted			0.00	10,318,360.04	10,318,360.04	0.00	10,448,982.04	10,448,982.04	1.3%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	32,760,172.80	0.00	32,760,172.80	17,189,872.80	0.00	17,189,872.80	-47.5%
Reserve for Litigations	0000	9780	2,500,000.00		2,500,000.00				
Reserve for future Obligations	0000	9780	30,260,172.80		30,260,172.80				
Reserve for Litigation	0000	9780				2,500,000.00		2,500,000.00	
Reserve for Future Obligations	0000	9780				14,689,872.80		14,689,872.80	
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	7,840,752.00	0.00	7,840,752.00	7,434,385.00	0.00	7,434,385.00	-5.2%
Unassigned/Unappropriated Amount			0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals			2012-13 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)	
<b>G. ASSETS</b>									
1) Cash									
a) in County Treasury		9110	16,597,673.47	6,310,106.06	22,907,779.53				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Fund		9130	150,000.00	0.00	150,000.00				
d) with Fiscal Agent		9135	0.00	0.00	0.00				
e) collections awaiting deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	46,887,823.89	18,906,863.08	65,794,686.97				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	363,287.65	0.00	363,287.65				
7) Prepaid Expenditures		9330	38,000.00	0.00	38,000.00				
8) Other Current Assets		9340	1,016,266.99	0.00	1,016,266.99				
9) Fixed Assets		9400							
10) TOTAL, ASSETS			65,053,052.00	25,216,969.14	90,270,021.14				
<b>H. LIABILITIES</b>									
1) Accounts Payable		9500	17,061,945.79	14,311,778.99	31,373,724.78				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	6,000,000.00	0.00	6,000,000.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Deferred Revenue		9650	0.00	586,833.12	586,833.12				
6) Long-Term Liabilities		9660							
7) TOTAL, LIABILITIES			23,061,945.79	14,898,612.11	37,960,557.90				
<b>I. FUND EQUITY</b>									
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			41,991,106.21	10,318,357.03	52,309,463.24				

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals			2012-13 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)	
<b>REVENUE LIMIT SOURCES</b>									
Principal Apportionment State Aid - Current Year		8011	108,801,597.00	0.00	108,801,597.00	110,014,233.00	0.00	110,014,233.00	1.1%
Charter Schools General Purpose Entitlement - State Aid		8015	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Aid - Prior Years		8019	2,620,945.68	0.00	2,620,945.68	0.00	0.00	0.00	-100.0%
Tax Relief Subventions Homeowners' Exemptions		8021	122,181.32	0.00	122,181.32	122,181.00	0.00	122,181.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	22,022.98	0.00	22,022.98	0.00	0.00	0.00	-100.0%
County & District Taxes Secured Roll Taxes		8041	13,121,141.06	0.00	13,121,141.06	12,907,066.00	0.00	12,907,066.00	-1.6%
Unsecured Roll Taxes		8042	524,393.68	0.00	524,393.68	543,260.00	0.00	543,260.00	3.6%
Prior Years' Taxes		8043	726,293.00	0.00	726,293.00	671,576.00	0.00	671,576.00	-7.5%
Supplemental Taxes		8044	314,333.62	0.00	314,333.62	285,512.00	0.00	285,512.00	-9.2%
Education Revenue Augmentation Fund (ERAF)		8045	542,225.57	0.00	542,225.57	(193,142.00)	0.00	(193,142.00)	-135.6%
Community Redevelopment Funds (SB 617/699/1992)		8047	272,153.15	0.00	272,153.15	79,044.00	0.00	79,044.00	-71.0%
Penalties and Interest from Delinquent Taxes		8048	68,676.05	0.00	68,676.05	0.00	0.00	0.00	-100.0%
Miscellaneous Funds (EC 41604) Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-Revenue Limit (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Subtotal, Revenue Limit Sources</b>			<b>127,135,963.11</b>	<b>0.00</b>	<b>127,135,963.11</b>	<b>124,429,730.00</b>	<b>0.00</b>	<b>124,429,730.00</b>	<b>-2.1%</b>
<b>Revenue Limit Transfers</b>									
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	(6,007,474.00)		(6,007,474.00)	(6,106,178.00)		(6,106,178.00)	1.6%
Continuation Education ADA Transfer	2200	8091		1,129,286.00	1,129,286.00		1,299,755.00	1,299,755.00	15.1%
Community Day Schools Transfer	2430	8091		271,822.00	271,822.00		164,622.00	164,622.00	-39.4%
Special Education ADA Transfer	6500	8091		4,606,366.00	4,606,366.00		4,641,801.00	4,641,801.00	0.8%
All Other Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction Transfer		8092	24,413.00	0.00	24,413.00	0.00	0.00	0.00	-100.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(585,573.00)	0.00	(585,573.00)	(659,741.00)	0.00	(659,741.00)	12.7%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, REVENUE LIMIT SOURCES</b>			<b>120,567,329.11</b>	<b>6,007,474.00</b>	<b>126,574,803.11</b>	<b>117,663,811.00</b>	<b>6,106,178.00</b>	<b>123,769,989.00</b>	<b>-2.2%</b>
<b>FEDERAL REVENUE</b>									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	4,585,697.96	4,585,697.96	0.00	3,975,778.00	3,975,778.00	-13.3%
Special Education Discretionary Grants		8182	0.00	716,029.85	716,029.85	0.00	98,757.00	98,757.00	-86.2%
Child Nutrition Programs		8220	0.00	567,367.68	567,367.68	0.00	519,894.00	519,894.00	-8.4%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB/IASA	3000-3009, 3011-3024, 3026-3299, 4000-4034, 4036-4139, 4202, 4204-4215, 5510	8290		6,698,731.24	6,698,731.24		880,071.00	880,071.00	-86.9%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290		16,043,277.98	16,043,277.98		14,425,134.00	14,425,134.00	-10.1%
NCLB: Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
NCLB: Title II, Part A, Teacher Quality	4035	8290		4,482,819.74	4,482,819.74		2,324,162.00	2,324,162.00	-48.2%
NCLB: Title III, Immigrant Education Program	4201	8290		14,867.82	14,867.82		0.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals			2012-13 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)	
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290		1,313,616.56	1,313,616.56		1,156,122.00	1,156,122.00	-12.0%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290		316,028.09	316,028.09		261,069.00	261,069.00	-17.4%
Safe and Drug Free Schools	3700-3799	8290		39,870.43	39,870.43		31,122.00	31,122.00	-21.9%
Other Federal Revenue	All Other	8290	0.00	340,450.30	340,450.30	0.00	304,935.00	304,935.00	-10.4%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	35,118,757.65	35,118,757.65	0.00	23,977,044.00	23,977,044.00	-31.7%
<b>OTHER STATE REVENUE</b>									
Other State Apportionments									
Community Day School Additional Funding Current Year	2430	8311		54,859.00	54,859.00		0.00	0.00	-100.0%
Prior Years	2430	8319		(7,231.00)	(7,231.00)		0.00	0.00	-100.0%
ROC/P Entitlement Current Year	6355-6360	8311		84,301.00	84,301.00		589,401.00	589,401.00	599.2%
Prior Years	6355-6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311		11,032,971.00	11,032,971.00		9,727,827.00	9,727,827.00	-11.8%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
Home-to-School Transportation	7230	8311		1,672,289.00	1,672,289.00		1,303,531.00	1,303,531.00	-22.1%
Economic Impact Aid	7090-7091	8311		9,378,688.00	9,378,688.00		8,457,092.00	8,457,092.00	-9.8%
Spec. Ed. Transportation	7240	8311		1,231,831.00	1,231,831.00		960,219.00	960,219.00	-22.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Year Round School Incentive		8425	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction, K-3		8434	5,977,251.00	0.00	5,977,251.00	5,986,890.00	0.00	5,986,890.00	0.2%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	209,382.00	0.00	209,382.00	0.00	0.00	0.00	-100.0%
Lottery - Unrestricted and Instructional Materials		8560	3,261,240.00	706,602.00	3,967,842.00	3,206,868.00	645,450.00	3,852,318.00	-2.9%
Tax Relief Subventions Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590		0.00	0.00		0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		3,617,298.39	3,617,298.39		3,451,493.00	3,451,493.00	-4.6%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650-6690	8590		21,565.71	21,565.71		0.00	0.00	-100.0%
Healthy Start	6240	8590		0.00	0.00		0.00	0.00	0.0%
Class Size Reduction Facilities	6200	8590		0.00	0.00		0.00	0.00	0.0%
School Community Violence Prevention Grant	7391	8590		0.00	0.00		0.00	0.00	0.0%
Quality Education Investment Act	7400	8590		5,574,400.00	5,574,400.00		8,487,464.00	8,487,464.00	52.3%
All Other State Revenue	All Other	8590	20,656,840.86	2,030,684.63	22,687,525.49	20,714,245.00	426,739.00	21,140,984.00	-6.8%
<b>TOTAL, OTHER STATE REVENUE</b>			30,104,713.86	35,398,258.73	65,502,972.59	29,908,003.00	34,049,216.00	63,957,219.00	-2.4%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals			2012-13 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)	
<b>OTHER LOCAL REVENUE</b>									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to RL Deduction		8625	1,075,042.62	0.00	1,075,042.62	0.00	0.00	0.00	-100.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	305.00	0.00	305.00	0.00	0.00	0.00	-100.0%
Leases and Rentals		8650	902,019.47	0.00	902,019.47	800,000.00	0.00	800,000.00	-11.3%
Interest		8660	430,460.84	0.00	430,460.84	400,000.00	0.00	400,000.00	-7.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Services	7230, 7240	8677		0.00	0.00		0.00	0.00	0.0%
Interagency Services	All Other	8677	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue									
Plus: Misc Funds Non-Revenue Limit (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	49,040.04	245,146.29	294,186.33	0.00	0.00	0.00	-100.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>2,456,867.97</b>	<b>245,146.29</b>	<b>2,702,014.26</b>	<b>1,200,000.00</b>	<b>0.00</b>	<b>1,200,000.00</b>	<b>-55.6%</b>
<b>TOTAL, REVENUES</b>			<b>153,128,910.94</b>	<b>76,769,636.67</b>	<b>229,898,547.61</b>	<b>148,771,814.00</b>	<b>64,132,438.00</b>	<b>212,904,252.00</b>	<b>-7.4%</b>

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals			2012-13 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)	
<b>CERTIFICATED SALARIES</b>									
Certificated Teachers' Salaries		1100	58,564,326.00	29,994,002.37	88,558,328.37	64,234,592.00	23,163,720.00	87,398,312.00	-1.3%
Certificated Pupil Support Salaries		1200	2,879,458.43	2,222,789.45	5,102,247.88	2,787,468.00	2,200,718.00	4,988,186.00	-2.2%
Certificated Supervisors' and Administrators' Salaries		1300	7,336,700.66	1,674,967.31	9,011,667.97	7,013,292.00	1,733,126.00	8,746,418.00	-2.9%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	900,520.00	900,520.00	New
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>68,780,485.09</b>	<b>33,891,759.13</b>	<b>102,672,244.22</b>	<b>74,035,352.00</b>	<b>27,998,084.00</b>	<b>102,033,436.00</b>	<b>-0.6%</b>
<b>CLASSIFIED SALARIES</b>									
Classified Instructional Salaries		2100	711,420.44	4,246,923.19	4,958,343.63	218,543.00	5,773,795.00	5,992,338.00	20.9%
Classified Support Salaries		2200	9,790,032.21	4,345,138.09	14,135,170.30	10,004,558.00	4,428,662.00	14,433,220.00	2.1%
Classified Supervisors' and Administrators' Salaries		2300	6,018,481.88	501,204.51	6,519,686.39	5,553,396.00	519,949.00	6,073,345.00	-6.8%
Clerical, Technical and Office Salaries		2400	7,396,669.45	1,370,322.35	8,766,991.80	7,807,566.00	1,466,646.00	9,274,212.00	5.8%
Other Classified Salaries		2900	308,308.56	1,262,707.63	1,571,016.19	283,501.00	180,857.00	464,358.00	-70.4%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>24,224,912.54</b>	<b>11,726,295.77</b>	<b>35,951,208.31</b>	<b>23,867,564.00</b>	<b>12,369,909.00</b>	<b>36,237,473.00</b>	<b>0.8%</b>
<b>EMPLOYEE BENEFITS</b>									
STRS		3101-3102	6,004,433.85	2,781,412.67	8,785,846.52	5,782,254.00	2,359,170.00	8,141,424.00	-7.3%
PERS		3201-3202	3,146,497.42	1,161,611.59	4,308,109.01	3,311,109.00	1,292,439.00	4,603,548.00	6.9%
OASDI/Medicare/Alternative		3301-3302	2,730,452.74	1,396,541.33	4,126,994.07	2,767,156.00	1,319,144.00	4,086,300.00	-1.0%
Health and Welfare Benefits		3401-3402	8,677,504.58	3,779,073.13	12,456,577.71	9,334,234.00	3,993,927.00	13,328,161.00	7.0%
Unemployment Insurance		3501-3502	3,149,273.00	747,517.66	3,896,790.66	1,085,730.00	458,394.00	1,544,124.00	-60.4%
Workers' Compensation		3601-3602	3,483,203.59	1,719,704.64	5,202,908.23	3,677,533.00	1,542,315.00	5,219,848.00	0.3%
OPEB, Allocated		3701-3702	48,773.16	0.00	48,773.16	0.00	0.00	0.00	-100.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	7,609.39	0.00	7,609.39	0.00	0.00	0.00	-100.0%
Other Employee Benefits		3901-3902	2,428,162.70	106,691.17	2,534,853.87	0.00	0.00	0.00	-100.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>29,675,910.43</b>	<b>11,692,552.19</b>	<b>41,368,462.62</b>	<b>25,958,016.00</b>	<b>10,965,389.00</b>	<b>36,923,405.00</b>	<b>-10.7%</b>
<b>BOOKS AND SUPPLIES</b>									
Approved Textbooks and Core Curricula Materials		4100	0.00	149,908.96	149,908.96	0.00	0.00	0.00	-100.0%
Books and Other Reference Materials		4200	245,601.61	1,618,698.45	1,864,300.06	632,575.00	941,856.00	1,574,431.00	-15.5%
Materials and Supplies		4300	2,561,774.35	4,467,306.91	7,029,081.26	2,174,622.00	2,549,025.00	4,723,647.00	-32.8%
Noncapitalized Equipment		4400	181,390.14	2,314,083.21	2,495,473.35	89,778.00	397,951.00	487,729.00	-80.5%
Food		4700	0.00	571,266.26	571,266.26	0.00	445,690.00	445,690.00	-22.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>2,988,766.10</b>	<b>9,121,263.79</b>	<b>12,110,029.89</b>	<b>2,896,975.00</b>	<b>4,334,522.00</b>	<b>7,231,497.00</b>	<b>-40.3%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>									
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	122,331.02	404,610.56	526,941.58	87,112.00	1,188,754.00	1,275,866.00	142.1%
Dues and Memberships		5300	48,754.96	17,414.50	66,169.46	34,374.00	14,650.00	49,024.00	-25.9%
Insurance		5400 - 5450	2,696,298.00	0.00	2,696,298.00	2,157,038.00	0.00	2,157,038.00	-20.0%
Operations and Housekeeping Services		5500	4,519,808.50	139,451.56	4,659,260.06	4,610,729.00	88,562.00	4,699,291.00	0.9%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,531,150.64	1,597,949.75	3,129,100.39	1,469,757.00	1,287,037.00	2,756,794.00	-11.9%
Transfers of Direct Costs		5710	(861,760.59)	861,760.59	0.00	(260,000.00)	260,000.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(273,503.67)	75,477.59	(198,026.08)	(298,160.00)	24,351.00	(273,809.00)	38.3%
Professional/Consulting Services and Operating Expenditures		5800	7,396,578.64	18,073,208.34	25,469,786.98	5,950,682.00	16,322,047.00	22,272,729.00	-12.6%
Communications		5900	757,180.61	410.17	757,590.78	612,674.00	0.00	612,674.00	-19.1%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>15,936,838.11</b>	<b>21,170,283.06</b>	<b>37,107,121.17</b>	<b>14,364,206.00</b>	<b>19,185,401.00</b>	<b>33,549,607.00</b>	<b>-9.6%</b>



Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals			2012-13 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)	
<b>CAPITAL OUTLAY</b>									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	53,087.52	5,000.00	58,087.52	52,547.00	0.00	52,547.00	-9.5%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	200,890.79	190,569.09	391,459.88	107,326.00	0.00	107,326.00	-72.6%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>253,978.31</b>	<b>195,569.09</b>	<b>449,547.40</b>	<b>159,873.00</b>	<b>0.00</b>	<b>159,873.00</b>	<b>-64.4%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	6,500,672.00	6,500,672.00	0.00	7,812,548.00	7,812,548.00	20.2%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments All Other	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	1,395,983.12	0.00	1,395,983.12	1,393,731.00	0.00	1,393,731.00	-0.2%
Other Debt Service - Principal		7439	1,588,911.74	0.00	1,588,911.74	1,395,000.00	0.00	1,395,000.00	-12.2%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>2,984,894.86</b>	<b>6,500,672.00</b>	<b>9,485,566.86</b>	<b>2,788,731.00</b>	<b>7,812,548.00</b>	<b>10,601,279.00</b>	<b>11.8%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>									
Transfers of Indirect Costs		7310	(2,347,392.21)	2,347,392.21	0.00	(2,495,169.00)	2,495,169.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(558,104.35)	0.00	(558,104.35)	(654,101.00)	0.00	(654,101.00)	17.2%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>(2,905,496.56)</b>	<b>2,347,392.21</b>	<b>(558,104.35)</b>	<b>(3,149,270.00)</b>	<b>2,495,169.00</b>	<b>(654,101.00)</b>	<b>17.2%</b>
<b>TOTAL, EXPENDITURES</b>			<b>141,940,288.88</b>	<b>96,645,787.24</b>	<b>238,586,076.12</b>	<b>140,921,447.00</b>	<b>85,161,022.00</b>	<b>226,082,469.00</b>	<b>-5.2%</b>

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals			2012-13 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)	
<b>INTERFUND TRANSFERS</b>									
<b>INTERFUND TRANSFERS IN</b>									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	1,867,825.00	0.00	1,867,825.00	1,867,825.00	0.00	1,867,825.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	800,000.00	0.00	800,000.00	800,000.00	0.00	800,000.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			2,667,825.00	0.00	2,667,825.00	2,667,825.00	0.00	2,667,825.00	0.0%
<b>OTHER SOURCES/USES</b>									
<b>SOURCES</b>									
State Apportionments									
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>									
Contributions from Unrestricted Revenues		8980	(17,269,932.34)	17,269,932.34	0.00	(21,159,206.00)	21,159,206.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(17,269,932.34)	17,269,932.34	0.00	(21,159,206.00)	21,159,206.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>									
(a - b + c - d + e)			(19,937,757.34)	17,269,932.34	(2,667,825.00)	(23,827,031.00)	21,159,206.00	(2,667,825.00)	0.0%

Description	Function Codes	Object Codes	2011-12 Unaudited Actuals			2012-13 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)	
<b>A. REVENUES</b>									
1) Revenue Limit Sources		8010-8099	120,567,329.11	6,007,474.00	126,574,803.11	117,663,811.00	6,106,178.00	123,769,989.00	-2.1%
2) Federal Revenue		8100-8299	0.00	35,118,757.65	35,118,757.65	0.00	23,977,044.00	23,977,044.00	-31.7%
3) Other State Revenue		8300-8599	30,104,713.86	35,398,258.73	65,502,972.59	29,908,003.00	34,049,216.00	63,957,219.00	-2.4%
4) Other Local Revenue		8600-8799	2,456,867.97	245,146.29	2,702,014.26	1,200,000.00	0.00	1,200,000.00	-55.6%
5) TOTAL, REVENUES			153,128,910.94	76,769,636.67	229,898,547.61	148,771,814.00	64,132,438.00	212,904,252.00	-7.3%
<b>B. EXPENDITURES (Objects 1000-7999)</b>									
1) Instruction	1000-1999		77,347,200.66	62,247,197.95	139,594,398.61	80,979,116.00	48,336,249.00	129,315,365.00	-7.4%
2) Instruction - Related Services	2000-2999		17,513,824.71	7,022,331.49	24,536,156.20	12,445,735.00	8,197,534.00	20,643,269.00	-15.9%
3) Pupil Services	3000-3999		6,421,015.35	11,695,409.97	18,116,425.32	6,401,895.00	12,537,063.00	18,938,958.00	4.5%
4) Ancillary Services	4000-4999		944,182.51	7,117.21	951,299.72	850,223.00	0.00	850,223.00	-10.6%
5) Community Services	5000-5999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		15,286,350.12	2,369,685.92	17,656,036.04	15,737,359.00	2,495,169.00	18,232,528.00	3.3%
8) Plant Services	8000-8999		21,442,820.67	6,803,372.70	28,246,193.37	21,718,388.00	5,782,459.00	27,500,847.00	-2.6%
9) Other Outgo	9000-9999	Except 7600-7699	2,984,894.86	6,500,672.00	9,485,566.86	2,788,731.00	7,812,548.00	10,601,279.00	11.8%
10) TOTAL, EXPENDITURES			141,940,288.88	96,645,787.24	238,586,076.12	140,921,447.00	85,161,022.00	226,082,469.00	-5.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			11,188,622.06	(19,876,150.57)	(8,687,528.51)	7,850,367.00	(21,028,584.00)	(13,178,217.00)	51.7%
<b>D. OTHER FINANCING SOURCES/USES</b>									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	2,667,825.00	0.00	2,667,825.00	2,667,825.00	0.00	2,667,825.00	0.0%
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	(17,269,932.34)	17,269,932.34	0.00	(21,159,206.00)	21,159,206.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(19,937,757.34)	17,269,932.34	(2,667,825.00)	(23,827,031.00)	21,159,206.00	(2,667,825.00)	0.0%

Description	Function Codes	Object Codes	2011-12 Unaudited Actuals			2012-13 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)	
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>									
			(8,749,135.28)	(2,606,218.23)	(11,355,353.51)	(15,976,664.00)	130,622.00	(15,846,042.00)	39.5%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	53,320,779.49	12,924,575.26	66,245,354.75	41,991,106.21	10,318,357.03	52,309,463.24	-21.0%
b) Audit Adjustments		9793	(2,580,538.00)	0.00	(2,580,538.00)	0.00	0.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			50,740,241.49	12,924,575.26	63,664,816.75	41,991,106.21	10,318,357.03	52,309,463.24	-17.8%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			50,740,241.49	12,924,575.26	63,664,816.75	41,991,106.21	10,318,357.03	52,309,463.24	-17.8%
2) Ending Balance, June 30 (E + F1e)									
			41,991,106.21	10,318,357.03	52,309,463.24	26,014,442.21	10,448,979.03	36,463,421.24	-30.3%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	150,000.00	0.00	150,000.00	150,000.00	0.00	150,000.00	0.0%
Stores		9712	363,287.65	0.00	363,287.65	363,287.65	0.00	363,287.65	0.0%
Prepaid Expenditures		9713	38,000.00	0.00	38,000.00	38,000.00	(3.00)	37,997.00	0.0%
All Others		9719	838,893.76	(3.01)	838,890.75	838,896.76	(0.01)	838,896.75	0.0%
b) Restricted		9740	0.00	10,318,360.04	10,318,360.04	0.00	10,448,982.04	10,448,982.04	1.3%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	32,760,172.80	0.00	32,760,172.80	17,189,872.80	0.00	17,189,872.80	-47.5%
Reserve for Litigations	0000	9780	2,500,000.00		2,500,000.00				
Reserve for future Obligations	0000	9780	30,260,172.80		30,260,172.80				
Reserve for Litigation	0000	9780				2,500,000.00		2,500,000.00	
Reserve for Future Obligations	0000	9780				14,689,872.80		14,689,872.80	
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	7,840,752.00	0.00	7,840,752.00	7,434,385.00	0.00	7,434,385.00	-5.2%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

<b>Resource</b>	<b>Description</b>	<b>2011-12 Unaudited Actuals</b>	<b>2012-13 Budget</b>
3319	Special Ed: ARRA IDEA Part B, Sec 619, Preschool Grants	0.85	0.85
5640	Medi-Cal Billing Option	46,777.82	46,777.82
5810	Other Restricted Federal	1,177,796.87	1,177,796.87
6200	Class Size Reduction Facilities Funding (09-10)	74,473.43	74,473.43
6360	Pupils with Disabilities Attending ROC/P	485,979.40	485,979.40
6512	Special Ed: Mental Health Services	747,240.00	747,240.00
7090	Economic Impact Aid (EIA)	2,628,726.51	3,207,017.51
7091	Economic Impact Aid: Limited English Proficiency (LEP)	1,195,606.80	747,937.80
7400	Quality Education Investment Act	3,005,646.44	3,005,646.44
7810	Other Restricted State	365,384.35	365,384.35
9010	Other Restricted Local	590,727.57	590,727.57
<b>Total, Restricted Balance</b>		<b>10,318,360.04</b>	<b>10,448,982.04</b>

# **Adult Education Fund 11.0**

This fund is used to account separately for federal, state, and local revenue for adult education programs. Moneys in this fund shall be expended for adult education purposes only.

COMPTON UNIFIED SCHOOL DISTRICT  
ESTIMATED ACTUALS COMPARED TO UNAUDITED ACTUALS  
ADULT EDUCATION FUND  
2011-2012

	A	B	C	D	E	F
1	DESCRIPTION	ACCOUNT CODES	2011-12 Adopted Budget	2011-12 Estimated Actuals	2011-12 Unaudited Actuals	Change (E-D)
2	<b>A. Revenue</b>					
3	1) Revenue Limit Sources	8010-8099	0	0	0	0
4	2) Federal Revenues	8100-8299	374,479	325,617	278,578	(47,039)
5	3) Other State Revenues	8300-8599	0	0	0	0
6	4) Other Local Revenues	8600-8799	0	0	59,553	59,553
6	<b>5) Total Revenues</b>		<b>374,479</b>	<b>325,617</b>	<b>338,131</b>	<b>12,514</b>
7	<b>B. Expenditures</b>					
8	1) Certificated Salaries	1000-1999	600,347	634,402	627,731	(6,671)
9	2) Classified Salaries	2000-2999	87,599	65,944	185,288	119,344
10	3) Employee Benefits	3000-3999	210,509	199,148	304,354	105,206
11	4) Books and Supplies	4000-4999	129,107	94,406	3,233	(91,173)
12	5) Services, Other Operating Expenses	5000-5999	108,837	93,637	72,449	(21,188)
13	6) Capital Outlay	6000-6599	0	0	0	0
14	7) Other Outgo	7100-7299	0	0	0	0
15	8) Direct Support/Indirect Costs	7400-7499	0	0	0	0
16	9) Total Expenditures	7300-7399	38,080	38,080	43,757	5,677
16	<b>9) Total Expenditures</b>		<b>1,174,479</b>	<b>1,125,617</b>	<b>1,236,812</b>	<b>111,195</b>
17	<b>C. Excess (Deficiency) of Revenues Over Expenditures Before Other Financing Sources and Uses</b>					
18			(800,000)	(800,000)	(898,681)	(98,681)
19						
20	<b>D. Other Financing Sources/Uses</b>					
20	1) Interfund Transfers					
21	a) Transfers In	8910-8929	800,000	800,000	800,000	0
22	b) Transfers Out	7610-7629	0	0	0	0
23	2) Other Sources/Uses					
24	a) Sources	8930-8979	0	0	0	0
25	b) Uses	7630-7699	0	0	0	0
26	3) Contributions to Restricted Programs	8990-8999	0	0	0	0
25	<b>4) Total, Other Financing sources/Uses</b>		<b>800,000</b>	<b>800,000</b>	<b>800,000</b>	<b>0</b>
26	<b>E. Net Increase (Decrease) in Fund Balance</b>					
26			0	0	(98,681)	(98,681)
27	<b>Fund Balance Reserves</b>					
27	1) Beginning Balance					
28	a) As of July 1 - Estimated	9791	314,555	314,555	314,555	0
29	b) Unaudited Actual Adj.	9792				
30	c) As of July 1 - Unaudited					
31	d) Audit Adj/Restatement	9793	(143,062)	(143,062)	(143,062)	0
32	e) Net Beginning Balance		171,493	171,493	171,493	0
32	<b>2) Ending Balance June 30</b>		<b>171,493</b>	<b>171,493</b>	<b>72,812</b>	<b>(98,681)</b>
33	<b>Components of Ending Fund Balance</b>					
33	a) Reserved Amounts					
34	Revolving Cash	9711	0	0	0	0
35	Stores	9712	0	0	0	0
36	Prepaid Expenditures	9713	0	0	0	0
37	All Others	9719	0	0	0	0
38	Legally Restricted Balance	9740	2	2	1	(1)
39	Other Commitments	9760	171,491	171,491	72,811	(98,680)
40	b) Designated for Economic Unc.	9770	0	0	0	0
41	Reserve for Litigations	0000-9780	0	0	0	0
42	Reserve for Future Obligations	0000-9780	0	0	0	0
43	Transfer to W/C Fund	0000-9780	0	0	0	0
44	Future Operating Expenses	0000-9780	0	0	0	0
45	Future State Deficits	0000-9780	0	0	0	0
46	<b>Fund Balance Reserves</b>					
46	1) Beginning Balance					
47	a) As of July 1 - Estimated					
48	c) Undesignated Amount for Projects	9790				
48	d) Unappropriated Amount	9790	0	0	0	0

**COMPTON UNIFIED SCHOOL DISTRICT**  
**Explanation of Changes from**  
**Estimated Actuals to Unaudited Actuals**  
**2011-2012**

**Adult Education Fund (11)**

**Changes to Revenues**

• Decrease in Federal Revenue	\$ (47,039)
• Increase in Other Local Revenue	<u>59,553</u>
<b>Total Increase in Revenue</b>	<b>\$ 12,514</b>

**Changes to Expenditures**

• Savings from Certificated Salaries budgeted but did not materialize	\$ (6,671)
• Increase in Classified Salaries budgeted due to additional staff and overtime	\$ 119,344
• Increase in Employee Benefits associated with staffing changes	\$ 105,206
• Expenditure Savings in Objects 4000-7399 budgeted but did not materialize	<u>\$ (106,684)</u>
<b>Total Increase in Expenditures</b>	<b>\$ 111,195</b>

<b>NET CHANGE IN THE ADULT EDUCATION FUND BALANCE</b>	<b>\$ (98,681)</b>
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Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	278,577.83	401,136.00	44.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	59,553.49	0.00	-100.0%
5) TOTAL, REVENUES			338,131.32	401,136.00	18.6%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	627,730.90	400,173.00	-36.3%
2) Classified Salaries		2000-2999	185,288.27	265,568.00	43.3%
3) Employee Benefits		3000-3999	304,354.20	309,272.00	1.6%
4) Books and Supplies		4000-4999	3,232.63	94,406.00	2820.4%
5) Services and Other Operating Expenditures		5000-5999	72,449.17	93,637.00	29.2%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	43,757.07	38,080.00	-13.0%
9) TOTAL, EXPENDITURES			1,236,812.24	1,201,136.00	-2.9%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(898,680.92)	(800,000.00)	-11.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	800,000.00	800,000.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			800,000.00	800,000.00	0.0%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(98,680.92)	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	314,554.49	72,811.57	-76.9%
b) Audit Adjustments					
		9793	(143,062.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)					
			171,492.49	72,811.57	-57.5%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			171,492.49	72,811.57	-57.5%
2) Ending Balance, June 30 (E + F1e)					
			72,811.57	72,811.57	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	0.00	0.00	0.0%
Prepaid Expenditures					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	1.98	1.98	0.0%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments					
		9760	72,809.59	72,809.59	0.0%
d) Assigned					
Other Assignments					
		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	82,752.47		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	151,519.44		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400	0.00		
10) TOTAL, ASSETS			234,271.91		
<b>H. LIABILITIES</b>					
1) Accounts Payable		9500	161,460.34		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			161,460.34		
<b>I. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			72,811.57		

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
NCLB / IASA	3000-3299, 4000-4139, 4201-4215, 4610, 5510	8290	0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	3,106.83	51,278.00	1550.5%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.0%
Other Federal Revenue	All Other	8290	275,471.00	349,858.00	27.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>278,577.83</b>	<b>401,136.00</b>	<b>44.0%</b>
<b>OTHER STATE REVENUE</b>					
Other State Apportionments					
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	4,209.49	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	37,057.00	0.00	-100.0%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	18,287.00	0.00	-100.0%
Tuition		8710	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			59,553.49	0.00	-100.0%
<b>TOTAL, REVENUES</b>			338,131.32	401,136.00	18.6%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	518,690.26	294,809.00	-43.2%
Certificated Pupil Support Salaries		1200	8,688.72	5,008.00	-42.4%
Certificated Supervisors' and Administrators' Salaries		1300	100,351.92	100,356.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>627,730.90</b>	<b>400,173.00</b>	<b>-36.3%</b>
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	52,342.37	205,731.00	293.0%
Classified Support Salaries		2200	35,750.36	23,729.00	-33.6%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	87,923.46	36,108.00	-58.9%
Other Classified Salaries		2900	9,272.08	0.00	-100.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>185,288.27</b>	<b>265,568.00</b>	<b>43.3%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	38,173.77	17,092.00	-55.2%
PERS		3201-3202	36,100.69	54,114.00	49.9%
OASDI/Medicare/Alternative		3301-3302	29,771.45	49,384.00	65.9%
Health and Welfare Benefits		3401-3402	134,155.88	108,013.00	-19.5%
Unemployment Insurance		3501-3502	29,299.23	16,853.00	-42.5%
Workers' Compensation		3601-3602	30,488.25	63,816.00	109.3%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	4,086.83	0.00	-100.0%
Other Employee Benefits		3901-3902	2,278.10	0.00	-100.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>304,354.20</b>	<b>309,272.00</b>	<b>1.6%</b>
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	3,232.63	92,606.00	2764.7%
Noncapitalized Equipment		4400	0.00	1,800.00	New
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>3,232.63</b>	<b>94,406.00</b>	<b>2820.4%</b>

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	142.24	1,050.00	638.2%
Dues and Memberships		5300	756.00	0.00	-100.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	3,926.08	6,500.00	65.6%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	64,445.00	64,445.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	3,179.85	21,642.00	580.6%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>72,449.17</b>	<b>93,637.00</b>	<b>29.2%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	43,757.07	38,080.00	-13.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			43,757.07	38,080.00	-13.0%
<b>TOTAL, EXPENDITURES</b>			1,236,812.24	1,201,136.00	-2.9%



Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	800,000.00	800,000.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>800,000.00</b>	<b>800,000.00</b>	<b>0.0%</b>
<b>INTERFUND TRANSFERS OUT</b>					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			<b>800,000.00</b>	<b>800,000.00</b>	<b>0.0%</b>

Description	Function Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	278,577.83	401,136.00	44.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	59,553.49	0.00	-100.0%
5) TOTAL, REVENUES			338,131.32	401,136.00	18.6%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		735,477.40	836,531.00	13.7%
2) Instruction - Related Services	2000-2999		267,110.98	290,570.00	8.8%
3) Pupil Services	3000-3999		89,154.73	5,634.00	-93.7%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		43,757.07	38,080.00	-13.0%
8) Plant Services	8000-8999		101,312.06	30,321.00	-70.1%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,236,812.24	1,201,136.00	-2.9%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(898,680.92)	(800,000.00)	-11.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	800,000.00	800,000.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			800,000.00	800,000.00	0.0%

Description	Function Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(98,680.92)	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	314,554.49	72,811.57	-76.9%
b) Audit Adjustments		9793	(143,062.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			171,492.49	72,811.57	-57.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			171,492.49	72,811.57	-57.5%
2) Ending Balance, June 30 (E + F1e)			72,811.57	72,811.57	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1.98	1.98	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	72,809.59	72,809.59	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

<b>Resource</b>	<b>Description</b>	<b>2011-12 Unaudited Actuals</b>	<b>2012-13 Budget</b>
3913	Adult Education: Adult Secondary Education	1.98	1.98
Total, Restricted Balance		1.98	1.98

# **Child Development Fund 12**

This fund is used to account separately for federal, state, and local revenues to operate child development programs. Moneys may be used only for expenditures for the operation of child development programs.

COMPTON UNIFIED SCHOOL DISTRICT  
ESTIMATED ACTUALS COMPARED TO UNAUDITED ACTUALS  
CHILD DEVELOPMENT FUND  
2011-2012

	A	B	C	D	E	F
1	DESCRIPTION	ACCOUNT CODES	2011-12 Adopted Budget	2011-12 Estimated Actuals	2011-12 Unaudited Actuals	Change (E-D)
	<b>A. Revenue</b>					
2	1) Revenue Limit Sources	8010-8099	0	0	0	0
3	2) Federal Revenues	8100-8299	0	0	0	0
4	3) Other State Revenues	8300-8599	2,040,200	2,040,200	2,159,377	119,177
5	4) Other Local Revenues	8600-8799	7,000	35,408	7,868	(27,540)
6	<b>5) Total Revenues</b>		<b>2,047,200</b>	<b>2,075,608</b>	<b>2,167,245</b>	<b>91,637</b>
	<b>B. Expenditures</b>					
7	1) Certificated Salaries	1000-1999	710,238	718,488	883,762	165,274
8	2) Classified Salaries	2000-2999	343,176	343,176	430,160	86,984
9	3) Employee Benefits	3000-3999	281,110	281,110	633,332	352,222
10	4) Books and Supplies	4000-4999	423,141	315,850	20,893	(294,957)
11	5) Services, Other Operating Expenses	5000-5999	162,813	200,413	155,055	(45,358)
12	6) Capital Outlay	6000-6599	0	0	0	0
13		7100-7299	0	0	0	0
14	7) Other Outgo	7400-7499	0	0	0	0
15	8) Direct Support/Indirect Costs	7300-7399	126,722	107,930	0	(107,930)
16	<b>9) Total Expenditures</b>		<b>2,047,200</b>	<b>1,966,967</b>	<b>2,123,202</b>	<b>156,235</b>
17	<b>C. Excess (Deficiency) of Revenues Over Expenditures Before Other Financing Sources and Uses</b>					
18			0	108,641	44,043	(64,598)
19						
	<b>D. Other Financing Sources/Uses</b>					
20	1) Interfund Transfers					
21	a) Transfers In	8910-8929	0	0	0	0
22	b) Transfers Out	7610-7629	0	0	0	0
23	2) Other Sources/Uses					
24	a) Sources	8930-8979	0	0	0	0
25	b) Uses	7630-7699	0	0	0	0
26	3) Contributions to Restricted Programs	8980-8999	0	0	0	0
27	<b>4) Total, Other Financing sources/Uses</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
28	<b>E. Net Increase (Decrease) in Fund Balance</b>					
29			0	108,641	44,043	(64,598)
30	<b>Fund Balance Reserves</b>					
31	1) Beginning Balance					
32	a) As of July 1 - Estimated	9791	65,144	65,144	65,144	(0)
33	b) Unaudited Actual Adj.	9792				
34	c) As of July 1 - Unaudited					
35	d) Audit Adj/Restatement	9793	0	(108,641)	(108,641)	0
36	e) Net Beginning Balance		65,144	(43,497)	(43,497)	(0)
37	<b>2) Ending Balance June 30</b>		<b>65,144</b>	<b>65,144</b>	<b>546</b>	<b>(64,598)</b>
38	<b>Components of Ending Fund Balance</b>					
39	a) Reserved Amounts					
40	Revolving Cash	9711	0	0	0	0
41	Stores	9712	0	0	0	0
42	Prepaid Expenditures	9713	0	0	0	0
43	All Others	9719	0	0	0	0
44	Legally Restricted Balance	9740	0	0	0	0
45	Other Commitments	9760	65,144	65,144	546	(64,598)
46	b) Designated for Economic Unc.	9770	0	0	0	0
47	Reserve for Litigations	0000-9780	0	0	0	0
48	Reserve for Future Obligations	0000-9780	0	0	0	0
49	Transfer to W/C Fund	0000-9780	0	0	0	0
50	Future Operating Expenses	0000-9780	0	0	0	0
51	Future State Deficits	0000-9780	0	0	0	0
52	<b>Fund Balance Reserves</b>					
53	1) Beginning Balance					
54	a) As of July 1 - Estimated					
55	c) Undesignated Amount for Projects	9790				
56	d) Unappropriated Amount	9790	0	0	0	0

**COMPTON UNIFIED SCHOOL DISTRICT**  
**Explanation of Changes from**  
**Estimated Actuals to Unaudited Actuals**  
**2011-2012**

**Child Development Fund (12)**

**Changes to Revenues**

• Increase in estimated State Revenue	\$ 119,177
• Decrease in estimated Local Revenue	<u>(27,540)</u>
<b>Total Increase in Revenues</b>	<b>\$ 91,637</b>

**Changes to Expenditures**

• Increase in Certificated Salaries budgeted due to Extra Duty and Sub Costs	\$ 165,274
• Increase in Classified Salaries budgeted due to additional staffing and Extra Duty Costs	86,984
• Increase in Employee Benefits budgeted due to staffing changes	352,221
• Expenditure Savings in Objects 4000-7399 budgeted but did not materialize	<u>(448,244)</u>
<b>Total Increase in Expenditures</b>	<b>\$ 156,235</b>

<b>NET CHANGE IN THE CHILD DEVELOPMENT FUND BALANCE</b>	<b>\$ (64,598)</b>
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Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	2,159,377.08	2,040,200.00	-5.5%
4) Other Local Revenue		8600-8799	7,868.32	27,158.00	245.2%
5) TOTAL, REVENUES			2,167,245.40	2,067,358.00	-4.6%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	883,761.97	764,270.00	-13.5%
2) Classified Salaries		2000-2999	430,159.51	353,694.00	-17.8%
3) Employee Benefits		3000-3999	633,331.79	405,085.00	-36.0%
4) Books and Supplies		4000-4999	20,893.37	235,966.00	1029.4%
5) Services and Other Operating Expenditures		5000-5999	155,055.28	180,413.00	16.4%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	127,930.00	New
9) TOTAL, EXPENDITURES			2,123,201.92	2,067,358.00	-2.6%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			44,043.48	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%



Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			44,043.48	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	65,143.82	546.30	-99.2%
b) Audit Adjustments					
		9793	(108,641.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)					
			(43,497.18)	546.30	-101.3%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			(43,497.18)	546.30	-101.3%
2) Ending Balance, June 30 (E + F1e)			546.30	546.30	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
		9711	0.00	0.00	0.0%
		9712	0.00	0.00	0.0%
		9713	0.00	0.00	0.0%
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	546.30	546.30	0.0%
c) Committed					
		9750	0.00	0.00	0.0%
		9760	0.00	0.00	0.0%
d) Assigned					
		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
		9789	0.00	0.00	0.0%
		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	848,473.29		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	1,170,664.11		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400	0.00		
10) TOTAL, ASSETS			2,019,137.40		
<b>H. LIABILITIES</b>					
1) Accounts Payable		9500	418,579.77		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	1,600,000.00		
4) Current Loans		9640			
5) Deferred Revenue		9650	11.33		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			2,018,591.10		
<b>I. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			546.30		

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants Low- Income and Neglected	3010	8290	0.00	0.00	0.0%
Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6055, 6056, 6105	8590	2,159,377.08	2,040,200.00	-5.5%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>2,159,377.08</b>	<b>2,040,200.00</b>	<b>-5.5%</b>
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	790.28	7,000.00	785.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	7,078.04	20,158.00	184.8%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>7,868.32</b>	<b>27,158.00</b>	<b>245.2%</b>
<b>TOTAL, REVENUES</b>			<b>2,167,245.40</b>	<b>2,067,358.00</b>	<b>-4.6%</b>

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	779,577.85	660,086.00	-15.3%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	104,184.12	104,184.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>883,761.97</b>	<b>764,270.00</b>	<b>-13.5%</b>
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	365,626.49	278,450.00	-23.8%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	64,533.02	75,244.00	16.6%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>430,159.51</b>	<b>353,694.00</b>	<b>-17.8%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	36,928.12	28,887.00	-21.8%
PERS		3201-3202	87,075.06	86,864.00	-0.2%
OASDI/Medicare/Alternative		3301-3302	71,719.16	63,817.00	-11.0%
Health and Welfare Benefits		3401-3402	358,069.58	159,099.00	-55.6%
Unemployment Insurance		3501-3502	20,726.12	12,298.00	-40.7%
Workers' Compensation		3601-3602	49,272.39	54,120.00	9.8%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	6,358.39	0.00	-100.0%
Other Employee Benefits		3901-3902	3,182.97	0.00	-100.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>633,331.79</b>	<b>405,085.00</b>	<b>-36.0%</b>
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	200.00	New
Materials and Supplies		4300	20,893.37	235,766.00	1028.4%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>20,893.37</b>	<b>235,966.00</b>	<b>1029.4%</b>

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	424.24	14,787.00	3385.5%
Dues and Memberships		5300	5,610.00	10,000.00	78.3%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	5,000.00	New
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	140,925.82	140,926.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	8,095.22	9,700.00	19.8%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>155,055.28</b>	<b>180,413.00</b>	<b>16.4%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	0.00	127,930.00	New
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>0.00</b>	<b>127,930.00</b>	<b>New</b>
<b>TOTAL, EXPENDITURES</b>			<b>2,123,201.92</b>	<b>2,067,358.00</b>	<b>-2.6%</b>

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund		8911	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>					
(a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	2,159,377.08	2,040,200.00	-5.5%
4) Other Local Revenue		8600-8799	7,868.32	27,158.00	245.2%
5) TOTAL, REVENUES			2,167,245.40	2,067,358.00	-4.6%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		1,752,046.85	1,525,895.00	-12.9%
2) Instruction - Related Services	2000-2999		231,342.07	273,720.00	18.3%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	127,930.00	New
8) Plant Services	8000-8999		139,813.00	139,813.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			2,123,201.92	2,067,358.00	-2.6%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			44,043.48	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			44,043.48	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	65,143.82	546.30	-99.2%
b) Audit Adjustments		9793	(108,641.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			(43,497.18)	546.30	-101.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			(43,497.18)	546.30	-101.3%
2) Ending Balance, June 30 (E + F1e)			546.30	546.30	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	546.30	546.30	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%



<b>Resource</b>	<b>Description</b>	<b>2011-12 Unaudited Actuals</b>	<b>2012-13 Budget</b>
6130	Child Development: Center-Based Reserve Account	546.30	546.30
Total, Restricted Balance		546.30	546.30

# **Cafeteria Fund**

## **13.0**

This fund is used to account separately for federal, state, and local resources to operate the food service program. The Cafeteria Fund shall be used only for those expenditures authorized by the governing board as necessary for the operation of District's food service program.

COMPTON UNIFIED SCHOOL DISTRICT  
ESTIMATED ACTUALS COMPARED TO UNAUDITED ACTUALS  
CAFETERIA FUND  
2011-2012

	A	B	C	D	E	F
1	DESCRIPTION	ACCOUNT CODES	2011-12 Adopted Budget	2011-12 Estimated Actuals	2011-12 Unaudited Actuals	Change (E-D)
2	<b>A. Revenue</b>					
2	1) Revenue Limit Sources	8010-8099	0	0	0	0
3	2) Federal Revenues	8100-8299	10,413,115	10,413,115	10,596,514	183,399
4	3) Other State Revenues	8300-8599	905,488	905,488	1,023,304	117,816
5	4) Other Local Revenues	8600-8799	75,500	83,581	33,779	(49,802)
6	<b>5) Total Revenues</b>		<b>11,394,103</b>	<b>11,402,184</b>	<b>11,653,597</b>	<b>251,413</b>
7	<b>B. Expenditures</b>					
7	1) Certificated Salaries	1000-1999	0	0	0	0
8	2) Classified Salaries	2000-2999	4,253,587	4,675,379	4,083,096	(592,283)
9	3) Employee Benefits	3000-3999	1,405,906	1,904,584	1,405,941	(498,643)
10	4) Books and Supplies	4000-4999	3,687,700	3,303,209	4,592,343	1,289,134
11	5) Services, Other Operating Expenses	5000-5999	822,564	851,891	644,795	(207,096)
12	6) Capital Outlay	6000-6599	0	0	0	0
13		7100-7299	0	0	0	0
14	7) Other Outgo	7400-7499	0	0	0	0
15	8) Direct Support/Indirect Costs	7300-7399	488,091	488,091	514,347	26,256
16	<b>9) Total Expenditures</b>		<b>10,657,848</b>	<b>11,223,154</b>	<b>11,240,521</b>	<b>17,367</b>
17	<b>C. Excess (Deficiency) of Revenues Over Expenditures Before Other Financing Sources and Uses</b>					
18			736,255	179,030	413,076	234,046
19						
20	<b>D. Other Financing Sources/Uses</b>					
20	1) Interfund Transfers					
21	a) Transfers In	8910-8929	0	0	0	0
21	b) Transfers Out	7610-7629	0	0	0	0
22	2) Other Sources/Uses					
22	a) Sources	8930-8979	0	0	0	0
23	b) Uses	7630-7699	0	0	0	0
24	3) Contributions to Restricted Programs	8980-8999	0	0	0	0
25	<b>4) Total, Other Financing sources/Uses</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
26	<b>E. Net Increase (Decrease) in Fund Balance</b>		<b>736,255</b>	<b>179,030</b>	<b>413,076</b>	<b>234,046</b>
27	<b>Fund Balance Reserves</b>					
27	1) Beginning Balance					
28	a) As of July 1 - Estimated	9791	644,167	644,167	644,167	0
29	b) Unaudited Actual Adj.	9792				
30	c) As of July 1 - Unaudited					
31	d) Audit Adj/Restatement	9793	0	(197,069)	(197,069)	0
32	e) Net Beginning Balance		644,167	447,098	447,098	0
32	<b>2) Ending Balance June 30</b>		<b>1,380,422</b>	<b>626,128</b>	<b>860,174</b>	<b>234,046</b>
33	<b>Components of Ending Fund Balance</b>					
34	a) Reserved Amounts					
34	Revolving Cash	9711	0	0	0	0
35	Stores	9712	0	0	77,613	77,613
36	Prepaid Expenditures	9713	0	0	0	0
37	All Others	9719	0	0	0	0
38	Legally Restricted Balance	9740	1,380,422	616,580	766,646	150,066
39	Other Commitments	9760	0	9,548	15,915	6,367
40	b) Designated for Economic Unc.	9770	0	0	0	0
41	Reserve for Litigations	0000-9780	0	0	0	0
42	Reserve for Future Obligations	0000-9780	0	0	0	0
43	Transfer to W/C Fund	0000-9780	0	0	0	0
44	Future Operating Expenses	0000-9780	0	0	0	0
45	Future State Deficits	0000-9780	0	0	0	0
46	<b>Fund Balance Reserves</b>					
46	1) Beginning Balance					
47	a) As of July 1 - Estimated					
47	c) Undesignated Amount for Projects	9790				
48	d) Unappropriated Amount	9790	0	0	0	0

**COMPTON UNIFIED SCHOOL DISTRICT**  
**Explanation of Changes from**  
**Estimated Actuals to Unaudited Actuals**  
**2011-2012**

**Cafeteria Fund (13)**

**Changes to Revenues**

• Increase in Estimated Federal Revenue	\$ 183,399
• Increase in Estimated State Revenue	117,816
• Decrease in Estimated Local Revenue	<u>(49,802)</u>
<b>Total Increase in Revenues</b>	<b>\$ 251,413</b>

**Changes to Expenditures**

• Decrease in Classified Salaries budgeted due to attrition and a reduction in Extra Duty Costs	\$ (592,283)
• Decrease in Employee Benefits budgeted due to staffing changes	(498,643)
• Increase in Objects 4000-7399 from Sites and Department	<u>1,108,293</u>
<b>Total Increase in Expenditures</b>	<b>\$ 17,367</b>

<b>NET CHANGE IN THE CAFETERIA FUND BALANCE</b>	<b>\$ 234,046</b>
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Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	10,596,514.13	10,413,115.00	-1.7%
3) Other State Revenue		8300-8599	1,023,304.14	905,488.00	-11.5%
4) Other Local Revenue		8600-8799	33,779.12	222,080.00	557.4%
5) TOTAL, REVENUES			11,653,597.39	11,540,683.00	-1.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	4,083,095.75	5,292,949.00	29.6%
3) Employee Benefits		3000-3999	1,405,940.65	2,263,531.00	61.0%
4) Books and Supplies		4000-4999	4,592,342.64	2,653,047.00	-42.2%
5) Services and Other Operating Expenditures		5000-5999	644,794.88	843,065.00	30.7%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	514,347.28	488,091.00	-5.1%
9) TOTAL, EXPENDITURES			11,240,521.20	11,540,683.00	2.7%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			413,076.19	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			413,076.19	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	644,166.31	860,173.50	33.5%
b) Audit Adjustments					
		9793	(616,579.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			27,587.31	860,173.50	3018.0%
d) Other Restatements					
		9795	419,510.00	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			447,097.31	860,173.50	92.4%
2) Ending Balance, June 30 (E + F1e)			860,173.50	860,173.50	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
		9711	0.00	0.00	0.0%
		9712	77,611.83	0.00	-100.0%
		9713	0.00	0.00	0.0%
		9719	0.00	0.00	0.0%
b) Restricted			766,646.42	844,258.25	10.1%
c) Committed					
		9750	0.00	0.00	0.0%
		9760	15,915.25	15,915.25	0.0%
d) Assigned					
		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
		9789	0.00	0.00	0.0%
		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	247,008.75		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	1,675.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	1,729,588.84		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	77,611.83		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400	0.00		
10) TOTAL, ASSETS			2,055,884.42		
<b>H. LIABILITIES</b>					
1) Accounts Payable		9500	1,195,710.92		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			1,195,710.92		
<b>I. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			860,173.50		

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
<b>REVENUE LIMIT SOURCES</b>					
Revenue Limit Transfers					
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	0.00	0.00	0.0%
All Other Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
<b>TOTAL, REVENUE LIMIT SOURCES</b>			0.00	0.00	0.0%
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	10,596,514.13	10,413,115.00	-1.7%
Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			10,596,514.13	10,413,115.00	-1.7%
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	1,023,304.14	905,488.00	-11.5%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			1,023,304.14	905,488.00	-11.5%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	13,966.66	8,581.00	-38.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	19,812.46	213,499.00	977.6%
<b>TOTAL, OTHER LOCAL REVENUE</b>			33,779.12	222,080.00	557.4%
<b>TOTAL, REVENUES</b>			11,653,597.39	11,540,683.00	-1.0%



Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	2,565,021.81	3,256,587.00	27.0%
Classified Supervisors' and Administrators' Salaries		2300	1,373,977.69	1,853,873.00	34.9%
Clerical, Technical and Office Salaries		2400	136,896.25	182,489.00	33.3%
Other Classified Salaries		2900	7,200.00	0.00	-100.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			4,083,095.75	5,292,949.00	29.6%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	407,607.04	572,597.00	40.5%
OASDI/Medicare/Alternative		3301-3302	308,997.89	422,620.00	36.8%
Health and Welfare Benefits		3401-3402	436,763.94	998,442.00	128.6%
Unemployment Insurance		3501-3502	64,541.66	60,767.00	-5.8%
Workers' Compensation		3601-3602	153,171.73	209,105.00	36.5%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	6,358.39	0.00	-100.0%
Other Employee Benefits		3901-3902	28,500.00	0.00	-100.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			1,405,940.65	2,263,531.00	61.0%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	325,658.44	38,000.00	-88.3%
Noncapitalized Equipment		4400	81,100.11	89,000.00	9.7%
Food		4700	4,185,584.09	2,526,047.00	-39.6%
<b>TOTAL, BOOKS AND SUPPLIES</b>			4,592,342.64	2,653,047.00	-42.2%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	22,912.58	20,500.00	-10.5%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	230,926.30	250,000.00	8.3%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	138,301.90	186,888.00	35.1%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(7,344.74)	68,438.00	-1031.8%
Professional/Consulting Services and Operating Expenditures		5800	259,998.84	316,939.00	21.9%
Communications		5900	0.00	300.00	New
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>644,794.88</b>	<b>843,065.00</b>	<b>30.7%</b>
<b>CAPITAL OUTLAY</b>					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	514,347.28	488,091.00	-5.1%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>514,347.28</b>	<b>488,091.00</b>	<b>-5.1%</b>
<b>TOTAL, EXPENDITURES</b>			<b>11,240,521.20</b>	<b>11,540,683.00</b>	<b>2.7%</b>

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	10,596,514.13	10,413,115.00	-1.7%
3) Other State Revenue		8300-8599	1,023,304.14	905,488.00	-11.5%
4) Other Local Revenue		8600-8799	33,779.12	222,080.00	557.4%
5) TOTAL, REVENUES			11,653,597.39	11,540,683.00	-1.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		10,409,906.62	10,712,251.00	2.9%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		514,347.28	488,091.00	-5.1%
8) Plant Services	8000-8999		316,267.30	340,341.00	7.6%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			11,240,521.20	11,540,683.00	2.7%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			413,076.19	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			413,076.19	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	644,166.31	860,173.50	33.5%
b) Audit Adjustments					
		9793	(616,579.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)					
			27,587.31	860,173.50	3018.0%
d) Other Restatements					
		9795	419,510.00	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			447,097.31	860,173.50	92.4%
2) Ending Balance, June 30 (E + F1e)					
			860,173.50	860,173.50	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	77,611.83	0.00	-100.0%
Prepaid Expenditures					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	766,646.42	844,258.25	10.1%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)					
		9760	15,915.25	15,915.25	0.0%
d) Assigned					
Other Assignments (by Resource/Object)					
		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%

<u>Resource</u>	<u>Description</u>	<u>2011-12 Unaudited Actuals</u>	<u>2012-13 Budget</u>
5310	Child Nutrition: School Programs (e.g., School Lunch, School	766,646.42	844,258.25
Total, Restricted Balance		766,646.42	844,258.25

# **Deferred Maintenance Fund 14.0**

This fund is used to account separately for state apportionments and District contributions for deferred maintenance purposes. Moneys in this fund may be expended for major repairs or replacement of plumbing, heating, air-conditioning, electrical, roofing, and floor systems.

COMPTON UNIFIED SCHOOL DISTRICT  
ESTIMATED ACTUALS COMPARED TO UNAUDITED ACTUALS  
DEFERRED MAINTENANCE FUND  
2011-2012

	A	B	C	D	E	F
1	DESCRIPTION	ACCOUNT CODES	2011-12 Adopted Budget	2011-12 Estimated Actuals	2011-12 Unaudited Actuals	Change (E-D)
2	<b>A. Revenue</b>					
3	1) Revenue Limit Sources	8010-8099	0	0	0	0
4	2) Federal Revenues	8100-8299	0	0	0	0
5	3) Other State Revenues	8300-8599	0	0	0	0
6	4) Other Local Revenues	8600-8799	15,000	15,000	23,248	8,248
6	<b>5) Total Revenues</b>		<b>15,000</b>	<b>15,000</b>	<b>23,248</b>	<b>8,248</b>
7	<b>B. Expenditures</b>					
8	1) Certificated Salaries	1000-1999	0	0	0	0
9	2) Classified Salaries	2000-2999	0	0	0	0
10	3) Employee Benefits	3000-3999	0	0	0	0
11	4) Books and Supplies	4000-4999	0	0	0	0
12	5) Services, Other Operating Expenses	5000-5999	228,670	228,670	227,843	(827)
13	6) Capital Outlay	6000-6599	1,582,993	1,582,993	1,399,022	(183,971)
14		7100-7299	0	0	0	0
15	7) Other Outgo	7400-7499	0	0	0	0
16	8) Direct Support/Indirect Costs	7300-7399	0	0	0	0
16	<b>9) Total Expenditures</b>		<b>1,811,663</b>	<b>1,811,663</b>	<b>1,626,865</b>	<b>(184,798)</b>
17	<b>C. Excess (Deficiency) of Revenues Over Expenditures Before Other Financing Sources and Uses</b>					
18			(1,796,663)	(1,796,663)	(1,603,617)	193,046
19						
20	<b>D. Other Financing Sources/Uses</b>					
21	1) Interfund Transfers					
22	a) Transfers In	8910-8929	1,867,825	1,867,825	1,867,825	0
23	b) Transfers Out	7610-7629	0	0	0	0
24	2) Other Sources/Uses					
25	a) Sources	8930-8979	0	0	0	0
26	b) Uses	7630-7699	0	0	0	0
27	3) Contributions to Restricted Programs	8980-8999	0	0	0	0
28	<b>4) Total, Other Financing sources/Uses</b>		<b>1,867,825</b>	<b>1,867,825</b>	<b>1,867,825</b>	<b>0</b>
29	<b>E. Net Increase (Decrease) in Fund Balance</b>					
30			71,162	71,162	264,208	193,046
31	<b>Fund Balance Reserves</b>					
32	1) Beginning Balance					
33	a) As of July 1 - Estimated	9791	1,122,702	1,122,702	1,122,702	(0)
34	b) Unaudited Actual Adj.	9792				
35	c) As of July 1 - Unaudited					
36	d) Audit Adj/Restatement	9793	0	0	0	0
37	e) Net Beginning Balance		1,122,702	1,122,702	1,122,702	(0)
38	<b>2) Ending Balance June 30</b>		<b>1,193,864</b>	<b>1,193,864</b>	<b>1,386,910</b>	<b>193,046</b>
39	<b>Components of Ending Fund Balance</b>					
40	a) Reserved Amounts					
41	Revolving Cash	9711	0	0	0	0
42	Stores	9712	0	0	0	0
43	Prepaid Expenditures	9713	0	0	0	0
44	All Others	9719	0	0	0	0
45	Legally Restricted Balance	9740	0	0	0	0
46	Other Commitments	9760	1,193,864	1,193,864	1,386,910	193,046
47	b) Designated for Economic Unc.	9770	0	0	0	0
48	Reserve for Litigations	0000-9780	0	0	0	0
49	Reserve for Future Obligations	0000-9780	0	0	0	0
50	Transfer to W/C Fund	0000-9780	0	0	0	0
51	Future Operating Expenses	0000-9780	0	0	0	0
52	Future State Deficits	0000-9780	0	0	0	0
53	<b>Fund Balance Reserves</b>					
54	1) Beginning Balance					
55	a) As of July 1 - Estimated					
56	c) Undesignated Amount for Projects	9790				
57	d) Unappropriated Amount	9790	0	0	(0)	



**COMPTON UNIFIED SCHOOL DISTRICT**  
**Explanation of Changes from**  
**Estimated Actuals to Unaudited Actuals**  
**2011-2012**

**Deferred Maintenance Fund (14)**

**Changes to Revenues**

• Increase in Interest Income	\$ 8,248
<b>Total Increase in Revenues</b>	<b>\$ 8,248</b>

**Changes to Expenditures**

• Decrease in Estimated Expenditures	\$ (184,798)
<b>Total Decrease in Expenditures</b>	<b>\$ (184,798)</b>

<b>NET CHANGE IN THE DEFERRED MAINTENANCE FUND BALANCE</b>	<b>\$ 193,046</b>
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Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	23,247.99	15,000.00	-35.5%
5) TOTAL, REVENUES			23,247.99	15,000.00	-35.5%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	227,843.31	228,670.00	0.4%
6) Capital Outlay		6000-6999	1,399,021.52	1,582,993.00	13.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,626,864.83	1,811,663.00	11.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(1,603,616.84)	(1,796,663.00)	12.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,867,825.00	1,867,825.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,867,825.00	1,867,825.00	0.0%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			264,208.16	71,162.00	-73.1%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,122,701.68	1,386,909.84	23.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,122,701.68	1,386,909.84	23.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,122,701.68	1,386,909.84	23.5%
2) Ending Balance, June 30 (E + F1e)			1,386,909.84	1,458,071.84	5.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	1,386,909.84	1,458,071.84	5.1%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	1,447,673.22		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	4,303.51		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400	0.00		
10) TOTAL, ASSETS			1,451,976.73		
<b>H. LIABILITIES</b>					
1) Accounts Payable		9500	65,066.89		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			65,066.89		
<b>I. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			1,386,909.84		

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
<b>OTHER STATE REVENUE</b>					
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	23,247.99	15,000.00	-35.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			23,247.99	15,000.00	-35.5%
<b>TOTAL, REVENUES</b>			23,247.99	15,000.00	-35.5%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	225,065.48	65,282.00	-71.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	2,777.83	163,388.00	5781.9%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>227,843.31</b>	<b>228,670.00</b>	<b>0.4%</b>
<b>CAPITAL OUTLAY</b>					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	1,399,021.52	1,582,993.00	13.2%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>1,399,021.52</b>	<b>1,582,993.00</b>	<b>13.2%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>1,626,864.83</b>	<b>1,811,663.00</b>	<b>11.4%</b>

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General, Special Reserve, & Building Funds		8915	1,867,825.00	1,867,825.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>1,867,825.00</b>	<b>1,867,825.00</b>	<b>0.0%</b>
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			<b>1,867,825.00</b>	<b>1,867,825.00</b>	<b>0.0%</b>



Description	Function Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	23,247.99	15,000.00	-35.5%
5) TOTAL, REVENUES			23,247.99	15,000.00	-35.5%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		1,626,864.83	1,811,663.00	11.4%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,626,864.83	1,811,663.00	11.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(1,603,616.84)	(1,796,663.00)	12.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,867,825.00	1,867,825.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,867,825.00	1,867,825.00	0.0%

Description	Function Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			264,208.16	71,162.00	-73.1%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,122,701.68	1,386,909.84	23.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,122,701.68	1,386,909.84	23.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,122,701.68	1,386,909.84	23.5%
2) Ending Balance, June 30 (E + F1e)			1,386,909.84	1,458,071.84	5.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	1,386,909.84	1,458,071.84	5.1%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

# **Building Fund 21**

This fund is used to account separately for proceeds from the sale of bonds. Moneys in this fund may be expended for capital outlay and repayment of State School Building Aid out of the proceeds from the sale of bonds.

**COMPTON UNIFIED SCHOOL DISTRICT**  
**ESTIMATED ACTUALS COMPARED TO UNAUDITED ACTUALS**  
**BUILDING FUND**  
**2011-2012**

	A	B	C	D	E	F
1	DESCRIPTION	ACCOUNT CODES	2011-12 Adopted Budget	2011-12 Estimated Actuals	2011-12 Unaudited Actuals	Change (E-D)
2	<b>A. Revenue</b>					
3	1) Revenue Limit Sources	8010-8099	0	0	0	0
4	2) Federal Revenues	8100-8299	0	0	0	0
5	3) Other State Revenues	8300-8599	0	0	0	0
6	4) Other Local Revenues	8600-8799	1,500	1,500	1,029	(471)
6	<b>5) Total Revenues</b>		<b>1,500</b>	<b>1,500</b>	<b>1,029</b>	<b>(471)</b>
7	<b>B. Expenditures</b>					
8	1) Certificated Salaries	1000-1999	0	0	0	0
9	2) Classified Salaries	2000-2999	0	0	0	0
10	3) Employee Benefits	3000-3999	0	0	0	0
11	4) Books and Supplies	4000-4999	0	0	0	0
12	5) Services, Other Operating Expenses	5000-5999	0	0	0	0
13	6) Capital Outlay	6000-6599	0	0	0	0
14	7) Other Outgo	7100-7299	0	0	0	0
15	8) Direct Support/Indirect Costs	7400-7499	0	0	0	0
16	<b>9) Total Expenditures</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
17	<b>C. Excess (Deficiency) of Revenues Over Expenditures Before Other Financing Sources and Uses</b>					
18			1,500	1,500	1,029	(471)
19						
20	<b>D. Other Financing Sources/Uses</b>					
21	1) Interfund Transfers					
22	a) Transfers In	8910-8929	0	0	0	0
23	b) Transfers Out	7610-7629	0	0	0	0
24	2) Other Sources/Uses					
25	a) Sources	8930-8979	0	0	0	0
26	b) Uses	7630-7699	0	0	0	0
27	3) Contributions to Restricted Programs	8980-8999	0	0	0	0
28	<b>4) Total, Other Financing sources/Uses</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
29	<b>E. Net Increase (Decrease) in Fund Balance</b>					
30			1,500	1,500	1,029	(471)
31	<b>Fund Balance Reserves</b>					
32	1) Beginning Balance					
33	a) As of July 1 - Estimated	9791	108,963	108,963	108,963	0
34	b) Unaudited Actual Adj.	9792				
35	c) As of July 1 - Unaudited					
36	d) Audit Adj/Restatement	9793	0	0	0	0
37	e) Net Beginning Balance		108,963	108,963	108,963	0
38	<b>2) Ending Balance June 30</b>		<b>110,463</b>	<b>110,463</b>	<b>109,992</b>	<b>(471)</b>
39	<b>Components of Ending Fund Balance</b>					
40	a) Reserved Amounts					
41	Revolving Cash	9711	0	0	0	0
42	Stores	9712	0	0	0	0
43	Prepaid Expenditures	9713	0	0	0	0
44	All Others	9719	0	0	0	0
45	Legally Restricted Balance	9740	0	0	0	0
46	Other Commitments	9760	110,463	110,463	109,992	(471)
47	b) Designated for Economic Unc.	9770	0	0	0	0
48	Reserve for Litigations	0000-9780	0	0	0	0
49	Reserve for Future Obligations	0000-9780	0	0	0	0
50	Transfer to W/C Fund	0000-9780	0	0	0	0
51	Future Operating Expenses	0000-9780	0	0	0	0
52	Future State Deficits	0000-9780	0	0	0	0
53	<b>Fund Balance Reserves</b>					
54	1) Beginning Balance					
55	a) As of July 1 - Estimated					
56	c) Undesignated Amount for Projects	9790				
57	d) Unappropriated Amount	9790	0	0	(0)	

**COMPTON UNIFIED SCHOOL DISTRICT**  
**Explanation of Changes from**  
**Estimated Actuals to Unaudited Actuals**  
**2011-2012**

**Building Fund (21)**

**Changes to Revenues**

• Interest Income lower than estimated	\$ (471)
<b>Total Decrease in Revenues</b>	<b>\$ (471)</b>

<b>NET CHANGE IN BUILDING FUND</b>	
<b>FUND BALANCE</b>	<b>\$ (471)</b>

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,028.68	1,500.00	45.8%
5) TOTAL, REVENUES			1,028.68	1,500.00	45.8%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			1,028.68	1,500.00	45.8%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			1,028.68	1,500.00	45.8%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	108,963.11	109,991.79	0.9%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			108,963.11	109,991.79	0.9%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			108,963.11	109,991.79	0.9%
2) Ending Balance, June 30 (E + F1e)					
			109,991.79	111,491.79	1.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	0.00	0.00	0.0%
Prepaid Expenditures					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments					
		9760	109,991.79	111,491.79	1.4%
d) Assigned					
Other Assignments					
		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	109,779.83		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	211.96		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400			
10) TOTAL, ASSETS			109,991.79		
<b>H. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			0.00		
<b>I. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			109,991.79		



Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
FEMA		8281	0.00	0.00	0.0%
Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll					
		8615	0.00	0.00	0.0%
Unsecured Roll					
		8616	0.00	0.00	0.0%
Prior Years' Taxes					
		8617	0.00	0.00	0.0%
Supplemental Taxes					
		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes					
		8621	0.00	0.00	0.0%
Other					
		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to RL Deduction					
		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes					
		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies					
		8631	0.00	0.00	0.0%
Leases and Rentals					
		8650	0.00	0.00	0.0%
Interest					
		8660	1,028.68	1,500.00	45.8%
Net Increase (Decrease) in the Fair Value of Investments					
		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			1,028.68	1,500.00	45.8%
<b>TOTAL, REVENUES</b>			1,028.68	1,500.00	45.8%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Sale of Bonds		8951	0.00	0.00	0.0%
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Function Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,028.68	1,500.00	45.8%
5) TOTAL, REVENUES			1,028.68	1,500.00	45.8%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			1,028.68	1,500.00	45.8%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			1,028.68	1,500.00	45.8%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	108,963.11	109,991.79	0.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			108,963.11	109,991.79	0.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			108,963.11	109,991.79	0.9%
2) Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance)			109,991.79	111,491.79	1.4%
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	109,991.79	111,491.79	1.4%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

# **Capital Facilities Fund 25.0**

This fund is used primarily to account separately for moneys received from fees levied on developers or other agencies as a condition of approving a development.



COMPTON UNIFIED SCHOOL DISTRICT  
ESTIMATED ACTUALS COMPARED TO UNAUDITED ACTUALS  
CAPITAL FACILITIES FUND  
2011-2012

	A	B	C	D	E	F
1	DESCRIPTION	ACCOUNT CODES	2011-12 Adopted Budget	2011-12 Estimated Actuals	2011-12 Unaudited Actuals	Change (E-D)
	<b>A. Revenue</b>					
2	1) Revenue Limit Sources	8010-8099	0	0	0	0
3	2) Federal Revenues	8100-8299	0	0	0	0
4	3) Other State Revenues	8300-8599	0	0	0	0
5	4) Other Local Revenues	8600-8799	542,000	542,000	167,884	(374,116)
6	<b>5) Total Revenues</b>		<b>542,000</b>	<b>542,000</b>	<b>167,884</b>	<b>(374,116)</b>
	<b>B. Expenditures</b>					
7	1) Certificated Salaries	1000-1999	0	0	0	0
8	2) Classified Salaries	2000-2999	0	0	0	0
9	3) Employee Benefits	3000-3999	0	0	0	0
10	4) Books and Supplies	4000-4999	0	0	0	0
11	5) Services, Other Operating Expenses	5000-5999	0	0	0	0
12	6) Capital Outlay	6000-6599	0	0	0	0
13		7100-7299	0	0	0	0
14	7) Other Outgo	7400-7499	0	0	0	0
15	8) Direct Support/Indirect Costs	7300-7399	0	0	0	0
16	<b>9) Total Expenditures</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
17	<b>C. Excess (Deficiency) of Revenues Over Expenditures Before Other Financing Sources and Uses</b>					
18			542,000	542,000	167,884	(374,116)
19						
	<b>D. Other Financing Sources/Uses</b>					
20	1) Interfund Transfers					
21	a) Transfers In	8910-8929	0	0	0	0
22	b) Transfers Out	7610-7629	515,845	515,845	0	(515,845)
23	2) Other Sources/Uses					
24	a) Sources	8930-8979	0	0	0	0
25	b) Uses	7630-7699	0	0	0	0
26	3) Contributions to Restricted Programs	8980-8999	0	0	0	0
27	<b>4) Total, Other Financing sources/Uses</b>		<b>(515,845)</b>	<b>(515,845)</b>	<b>0</b>	<b>515,845</b>
28	<b>E. Net Increase (Decrease) in Fund Balance</b>					
29			26,155	26,155	167,884	141,729
30	<b>Fund Balance Reserves</b>					
31	1) Beginning Balance					
32	a) As of July 1 - Estimated	9791	192,576	192,576	192,576	0
33	b) Unaudited Actual Adj.	9792				
34	c) As of July 1 - Unaudited					
35	d) Audit Adj/Restatement	9793	0	0	0	0
36	e) Net Beginning Balance		192,576	192,576	192,576	0
37	<b>2) Ending Balance June 30</b>		<b>218,731</b>	<b>218,731</b>	<b>360,460</b>	<b>141,729</b>
38	<b>Components of Ending Fund Balance</b>					
39	a) Reserved Amounts					
40	Revolving Cash	9711	0	0	0	0
41	Stores	9712	0	0	0	0
42	Prepaid Expenditures	9713	0	0	0	0
43	All Others	9719	0	0	0	0
44	Legally Restricted Balance	9740	0	0	0	0
45	Other Commitments	9760	218,731	218,731	360,460	141,729
46	b) Designated for Economic Unc.	9770	0	0	0	0
47	Reserve for Litigations	0000-9780	0	0	0	0
48	Reserve for Future Obligations	0000-9780	0	0	0	0
49	Transfer to W/C Fund	0000-9780	0	0	0	0
50	Future Operating Expenses	0000-9780	0	0	0	0
51	Future State Deficits	0000-9780	0	0	0	0
52	<b>Fund Balance Reserves</b>					
53	1) Beginning Balance					
54	a) As of July 1 - Estimated					
55	c) Undesignated Amount for Projects	9790				
56	d) Unappropriated Amount	9790	0	0	(0)	

**COMPTON UNIFIED SCHOOL DISTRICT**  
**Explanation of Changes from**  
**Estimated Actuals to Unaudited Actuals**  
**2011-2012**

**Capital Facilities Fund (25)**

**Changes to Revenues**

- Revenues lower than estimated \$ (374,116)
- Total Decrease in Revenues** **\$ (374,116)**

**Changes to Other Financing Sources/Uses**

- Decrease in estimated transfers Out \$ (515,845)
- Total Decrease in Other Financing Sources/Uses** **\$ (515,845)**

**NET CHANGE IN CAPITAL FACILITIES  
FUND BALANCE**

**\$ 141,729**

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	167,883.81	542,000.00	222.8%
5) TOTAL, REVENUES			167,883.81	542,000.00	222.8%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			167,883.81	542,000.00	222.8%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	515,845.00	New
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	(515,845.00)	New

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			167,883.81	26,155.00	-84.4%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	192,576.01	360,459.82	87.2%
b) Audit Adjustments			0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			192,576.01	360,459.82	87.2%
d) Other Restatements			0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			192,576.01	360,459.82	87.2%
2) Ending Balance, June 30 (E + F1e)			360,459.82	386,614.82	7.3%
Components of Ending Fund Balance					
a) Nonspendable					
		9711	0.00	0.00	0.0%
		9712	0.00	0.00	0.0%
		9713	0.00	0.00	0.0%
		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
		9750	0.00	0.00	0.0%
		9760	360,459.82	386,614.82	7.3%
d) Assigned					
		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
		9789	0.00	0.00	0.0%
		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	348,867.58		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	(0.02)		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	11,592.26		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400			
10) TOTAL, ASSETS			360,459.82		
<b>H. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			0.00		
<b>I. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			360,459.82		

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to RL Deduction		8625	0.00	0.00	0.0%
Penalties and interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	2,051.34	12,000.00	485.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts Mitigation/Developer Fees		8681	165,832.47	530,000.00	219.6%
Other Local Revenue All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>167,883.81</b>	<b>542,000.00</b>	<b>222.8%</b>
<b>TOTAL, REVENUES</b>			<b>167,883.81</b>	<b>542,000.00</b>	<b>222.8%</b>

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Other Certificated Salaries		1900	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			0.00	0.00	0.0%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			0.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			0.00	0.00	0.0%



Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	515,845.00	New
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	515,845.00	New
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			0.00	(515,845.00)	New

Description	Function Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	167,883.81	542,000.00	222.8%
5) TOTAL, REVENUES			167,883.81	542,000.00	222.8%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			167,883.81	542,000.00	222.8%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	515,845.00	New
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	(515,845.00)	New

Description	Function Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			167,883.81	26,155.00	-84.4%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	192,576.01	360,459.82	87.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			192,576.01	360,459.82	87.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			192,576.01	360,459.82	87.2%
2) Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance)			360,459.82	386,614.82	7.3%
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	360,459.82	386,614.82	7.3%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

**State School  
Building Lease  
Fund 30.0**

COMPTON UNIFIED SCHOOL DISTRICT  
ESTIMATED ACTUALS COMPARED TO UNAUDITED ACTUALS  
STATE SCHOOL BUILDING LEASE-PURCHASE FUND  
2011-2012

	A	B	C	D	E	F
1	DESCRIPTION	ACCOUNT CODES	2011-12 Adopted Budget	2011-12 Estimated Actuals	2011-12 Unaudited Actuals	Change (E-D)
	<b>A. Revenue</b>					
2	1) Revenue Limit Sources	8010-8099	0	0	0	0
3	2) Federal Revenues	8100-8299	0	0	0	0
4	3) Other State Revenues	8300-8599	0	0	0	0
5	4) Other Local Revenues	8600-8799	0	0	295	295
6	<b>5) Total Revenues</b>		<b>0</b>	<b>0</b>	<b>295</b>	<b>295</b>
	<b>B. Expenditures</b>					
7	1) Certificated Salaries	1000-1999	0	0	0	0
8	2) Classified Salaries	2000-2999	0	0	0	0
9	3) Employee Benefits	3000-3999	0	0	0	0
10	4) Books and Supplies	4000-4999	0	0	0	0
11	5) Services, Other Operating Expenses	5000-5999	0	0	0	0
12	6) Capital Outlay	6000-6599	0	0	0	0
13		7100-7299	0	0	0	0
14	7) Other Outgo	7400-7499	0	0	0	0
15	8) Direct Support/Indirect Costs	7300-7399	0	0	0	0
16	<b>9) Total Expenditures</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
17	<b>C. Excess (Deficiency) of Revenues Over Expenditures Before Other Financing Sources and Uses</b>					
18			0	0	295	295
19						
	<b>D. Other Financing Sources/Uses</b>					
20	1) Interfund Transfers					
21	a) Transfers In	8910-8929	0	0	0	0
21	b) Transfers Out	7610-7629	0	0	0	0
22	2) Other Sources/Uses					
22	a) Sources	8930-8979	0	0	0	0
23	b) Uses	7630-7699	0	0	0	0
24	3) Contributions to Restricted Programs	8980-8999	0	0	0	0
25	<b>4) Total, Other Financing sources/Uses</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
26	<b>E. Net Increase (Decrease) in Fund Balance</b>		<b>0</b>	<b>0</b>	<b>295</b>	<b>295</b>
	<b>Fund Balance Reserves</b>					
27	1) Beginning Balance					
27	a) As of July 1 - Estimated	9791	31,205	31,205	31,205	0
28	b) Unaudited Actual Adj.	9792				
29	c) As of July 1 - Unaudited					
30	d) Audit Adj/Restatement	9793	0	0	0	0
31	e) Net Beginning Balance		31,205	31,205	31,205	0
32	<b>2) Ending Balance June 30</b>		<b>31,205</b>	<b>31,205</b>	<b>31,500</b>	<b>295</b>
	<b>Components of Ending Fund Balance</b>					
33	a) Reserved Amounts					
34	Revolving Cash	9711	0	0	0	0
35	Stores	9712	0	0	0	0
36	Prepaid Expenditures	9713	0	0	0	0
37	All Others	9719	0	0	0	0
38	Legally Restricted Balance	9740	0	0	0	0
39	Other Commitments	9760	31,205	31,205	31,500	295
40	b) Designated for Economic Unc.	9770	0	0	0	0
41	Reserve for Litigations	0000-9780	0	0	0	0
42	Reserve for Future Obligations	0000-9780	0	0	0	0
43	Transfer to W/C Fund	0000-9780	0	0	0	0
44	Future Operating Expenses	0000-9780	0	0	0	0
45	Future State Deficits	0000-9780	0	0	0	0
	<b>Fund Balance Reserves</b>					
46	1) Beginning Balance					
46	a) As of July 1 - Estimated					
47	c) Undesignated Amount for Projects	9790				
48	d) Unappropriated Amount	9790	0	0	(0)	

**COMPTON UNIFIED SCHOOL DISTRICT**  
**Explanation of Changes from**  
**Estimated Actuals to Unaudited Actuals**  
**2011-2012**

**State School Building Lease-Purchase Fund (30)**

**Changes to Revenue**

• Interest income earned	\$ 295
<b>Total Increase in Revenues</b>	<b>\$ 295</b>

<b>NET CHANGE IN STATE SCHOOL BUILDING LEASE PURCHASE FUND BALANCE</b>	<b>\$ 295</b>
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Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	294.58	0.00	-100.0%
5) TOTAL, REVENUES			294.58	0.00	-100.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			294.58	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			294.58	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	31,204.57	31,499.15	0.9%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			31,204.57	31,499.15	0.9%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			31,204.57	31,499.15	0.9%
2) Ending Balance, June 30 (E + F1e)					
			31,499.15	31,499.15	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	0.00	0.00	0.0%
Prepaid Expenditures					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments					
		9760	31,499.15	31,499.15	0.0%
d) Assigned					
Other Assignments					
		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%



Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	31,438.45		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	60.70		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400			
10) TOTAL, ASSETS			31,499.15		
<b>H. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			0.00		
<b>I. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			31,499.15		

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
School Facilities Apportionments		8545	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	294.58	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			294.58	0.00	-100.0%
<b>TOTAL, REVENUES</b>			294.58	0.00	-100.0%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			0.00	0.00	0.0%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			0.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
To: State School Building Fund/ County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	294.58	0.00	-100.0%
5) TOTAL, REVENUES			294.58	0.00	-100.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			294.58	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			294.58	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	31,204.57	31,499.15	0.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			31,204.57	31,499.15	0.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			31,204.57	31,499.15	0.9%
2) Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance)			31,499.15	31,499.15	0.0%
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	31,499.15	31,499.15	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%



# **County School Facilities Fund 35.0**

**This fund is used to record transactions related to new school facility construction, modernization projects, and facility hardship grants. Typical expenditures in this fund are payments for the cost of sites, site improvements, buildings, building improvements, furniture and fixtures capitalized as part of the construction project..**

COMPTON UNIFIED SCHOOL DISTRICT  
ESTIMATED ACTUALS COMPARED TO UNAUDITED ACTUALS  
COUNTY SCHOOL FACILITIES FUND  
2011-2012

	A	B	C	D	E	F
1	DESCRIPTION	ACCOUNT CODES	2011-12 Adopted Budget	2011-12 Estimated Actuals	2011-12 Unaudited Actuals	Change (E-D)
	<b>A. Revenue</b>					
2	1) Revenue Limit Sources	8010-8099	0	0	0	0
3	2) Federal Revenues	8100-8299	0	0	0	0
4	3) Other State Revenues	8300-8599	0	0	0	0
5	4) Other Local Revenues	8600-8799	20,000	20,000	11,265	(8,735)
6	<b>5) Total Revenues</b>		<b>20,000</b>	<b>20,000</b>	<b>11,265</b>	<b>(8,735)</b>
	<b>B. Expenditures</b>					
7	1) Certificated Salaries	1000-1999	0	0	0	0
8	2) Classified Salaries	2000-2999	0	0	0	0
9	3) Employee Benefits	3000-3999	0	0	0	0
10	4) Books and Supplies	4000-4999	0	0	0	0
11	5) Services, Other Operating Expenses	5000-5999	0	0	0	0
12	6) Capital Outlay	6000-6599	108,175	108,175	5,230	(102,945)
13		7100-7299	0	0	0	0
14	7) Other Outgo	7400-7499	0	0	0	0
15	8) Direct Support/Indirect Costs	7300-7399	0	0	0	0
16	<b>9) Total Expenditures</b>		<b>108,175</b>	<b>108,175</b>	<b>5,230</b>	<b>(102,945)</b>
17	<b>C. Excess (Deficiency) of Revenues Over Expenditures Before Other Financing Sources and Uses</b>					
18			(88,175)	(88,175)	6,035	94,210
19						
	<b>D. Other Financing Sources/Uses</b>					
20	1) Interfund Transfers					
	a) Transfers In	8910-8929	0	0	0	0
21	b) Transfers Out	7610-7629	0	0	0	0
22	2) Other Sources/Uses					
	a) Sources	8930-8979	0	0	0	0
23	b) Uses	7630-7699	0	0	0	0
24	3) Contributions to Restricted Programs					
		8980-8999	0	0	0	0
25	<b>4) Total, Other Financing sources/Uses</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
26	<b>E. Net Increase (Decrease) in Fund Balance</b>					
			(88,175)	(88,175)	6,035	94,210
	<b>Fund Balance Reserves</b>					
27	1) Beginning Balance					
	a) As of July 1 - Estimated	9791	280,649	280,649	280,649	0
28	b) Unaudited Actual Adj.	9792				
29	c) As of July 1 - Unaudited					
30	d) Audit Adj/Restatement	9793	0	0	0	0
31	e) Net Beginning Balance		280,649	280,649	280,649	0
32	<b>2) Ending Balance June 30</b>		<b>192,474</b>	<b>192,474</b>	<b>286,684</b>	<b>94,210</b>
	<b>Components of Ending Fund Balance</b>					
33	a) Reserved Amounts					
34	Revolving Cash	9711	0	0	0	0
35	Stores	9712	0	0	0	0
36	Prepaid Expenditures	9713	0	0	0	0
37	All Others	9719	0	0	0	0
38	Legally Restricted Balance	9740	152,969	152,969	152,969	0
39	Other Commitments	9760	39,505	39,505	133,715	94,210
40	b) Designated for Economic Unc.					
41	Reserve for Litigations	0000-9780	0	0	0	0
42	Reserve for Future Obligations	0000-9780	0	0	0	0
43	Transfer to W/C Fund	0000-9780	0	0	0	0
44	Future Operating Expenses	0000-9780	0	0	0	0
45	Future State Deficits	0000-9780	0	0	0	0
	<b>Fund Balance Reserves</b>					
46	1) Beginning Balance					
	a) As of July 1 - Estimated					
47	c) Undesignated Amount for Projects	9790				
48	d) Unappropriated Amount	9790	0	0	0	0

**COMPTON UNIFIED SCHOOL DISTRICT**  
**Explanation of Changes from**  
**Estimated Actuals to Unaudited Actuals**  
**2011-2012**

**County School Facilities Fund (35)**

**Changes to Revenues**

- Decrease in Interest Income \$ (8,735)
- Total Decrease in Revenues** **\$ (8,735)**

**Changes to Expenditures**

- Expenditures lower than estimated \$ (102,945)
- Total Decrease in Expenditures** **\$ (102,945)**

**NET CHANGE IN COUNTY SCHOOL  
FACILITIES FUND BALANCE** **\$ 94,210**

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	11,265.11	20,000.00	77.5%
5) TOTAL, REVENUES			11,265.11	20,000.00	77.5%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	5,230.00	59,505.00	1037.8%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			5,230.00	59,505.00	1037.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			6,035.11	(39,505.00)	-754.6%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			6,035.11	(39,505.00)	-754.6%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	280,649.34	286,684.45	2.2%
b) Audit Adjustments			0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			280,649.34	286,684.45	2.2%
d) Other Restatements			0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			280,649.34	286,684.45	2.2%
2) Ending Balance, June 30 (E + F1e)			286,684.45	247,179.45	-13.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores			0.00	0.00	0.0%
		9712	0.00	0.00	0.0%
Prepaid Expenditures			0.00	0.00	0.0%
		9713	0.00	0.00	0.0%
All Others			0.00	0.00	0.0%
		9719	0.00	0.00	0.0%
b) Restricted			152,969.33	152,969.33	0.0%
		9740	152,969.33	152,969.33	0.0%
c) Committed					
Stabilization Arrangements			0.00	0.00	0.0%
		9750	0.00	0.00	0.0%
Other Commitments			133,715.12	94,210.12	-29.5%
		9760	133,715.12	94,210.12	-29.5%
d) Assigned					
Other Assignments			0.00	0.00	0.0%
		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties			0.00	0.00	0.0%
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount			0.00	0.00	0.0%
		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	1,198,480.75		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	2,314.32		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400			
10) TOTAL, ASSETS			1,200,795.07		
<b>H. LIABILITIES</b>					
1) Accounts Payable		9500	914,110.62		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			914,110.62		
<b>I. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			286,684.45		

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
School Facilities Apportionments		8545	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	11,265.11	20,000.00	77.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			11,265.11	20,000.00	77.5%
<b>TOTAL, REVENUES</b>			11,265.11	20,000.00	77.5%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>



Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	5,230.00	59,505.00	1037.8%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>5,230.00</b>	<b>59,505.00</b>	<b>1037.8%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>5,230.00</b>	<b>59,505.00</b>	<b>1037.8%</b>

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
To: State School Building Fund/ County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	11,265.11	20,000.00	77.5%
5) TOTAL, REVENUES			11,265.11	20,000.00	77.5%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		5,230.00	59,505.00	1037.8%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			5,230.00	59,505.00	1037.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			6,035.11	(39,505.00)	-754.6%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			6,035.11	(39,505.00)	-754.6%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	280,649.34	286,684.45	2.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			280,649.34	286,684.45	2.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			280,649.34	286,684.45	2.2%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance)					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	152,969.33	152,969.33	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	133,715.12	94,210.12	-29.5%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

<b>Resource</b>	<b>Description</b>	<b>2011-12 Unaudited Actuals</b>	<b>2012-13 Budget</b>
7710	State School Facilities Projects	143,712.00	143,712.00
9010	Other Restricted Local	9,257.33	9,257.33
Total, Restricted Balance		152,969.33	152,969.33

# **Special Reserve Fund 40.0**

This fund exists primarily to provide for the accumulation of general fund moneys for capital outlay purposes.

COMPTON UNIFIED SCHOOL DISTRICT  
ESTIMATED ACTUALS COMPARED TO UNAUDITED ACTUALS  
SPECIAL RESERVE-CAPITAL OUTLAY PROJECTS FUND  
2011-2012

	A	B	C	D	E	F
1	DESCRIPTION	ACCOUNT CODES	2011-12 Adopted Budget	2011-12 Estimated Actuals	2011-12 Unaudited Actuals	Change (E-D)
	<b>A. Revenue</b>					
2	1) Revenue Limit Sources	8010-8099	0	0	0	0
3	2) Federal Revenues	8100-8299	0	0	0	0
4	3) Other State Revenues	8300-8599	0	0	0	0
5	4) Other Local Revenues	8600-8799	25,000	25,000	17,135	(7,865)
6	<b>5) Total Revenues</b>		<b>25,000</b>	<b>25,000</b>	<b>17,135</b>	<b>(7,865)</b>
	<b>B. Expenditures</b>					
7	1) Certificated Salaries	1000-1999	0	0	0	0
8	2) Classified Salaries	2000-2999	0	0	0	0
9	3) Employee Benefits	3000-3999	0	0	0	0
10	4) Books and Supplies	4000-4999	0	0	0	0
11	5) Services, Other Operating Expenses	5000-5999	0	0	0	0
12	6) Capital Outlay	6000-6599	25,000	25,000	0	(25,000)
13		7100-7299	0	0	0	0
14	7) Other Outgo	7400-7499	0	0	598,862	598,862
15	8) Direct Support/Indirect Costs	7300-7399	0	0	0	0
16	<b>9) Total Expenditures</b>		<b>25,000</b>	<b>25,000</b>	<b>598,862</b>	<b>573,862</b>
17	<b>C. Excess (Deficiency) of Revenues Over Expenditures Before Other Financing Sources and Uses</b>					
18			0	0	(581,728)	(581,728)
19						
	<b>D. Other Financing Sources/Uses</b>					
20	1) Interfund Transfers					
21	a) Transfers In	8910-8929	515,845	515,845	0	(515,845)
22	b) Transfers Out	7610-7629	0	0	0	0
23	2) Other Sources/Uses					
24	a) Sources	8930-8979	0	0	0	0
25	b) Uses	7630-7699	0	0	0	0
26	3) Contributions to Restricted Programs	8980-8999	0	0	0	0
27	<b>4) Total, Other Financing sources/Uses</b>		<b>515,845</b>	<b>515,845</b>	<b>0</b>	<b>(515,845)</b>
28	<b>E. Net Increase (Decrease) in Fund Balance</b>					
29			515,845	515,845	(581,728)	(1,097,573)
30	<b>Fund Balance Reserves</b>					
31	1) Beginning Balance					
32	a) As of July 1 - Estimated	9791	3,421,666	3,421,666	3,421,666	0
33	b) Unaudited Actual Adj.	9792				
34	c) As of July 1 - Unaudited					
35	d) Audit Adj/Restatement	9793	0	0	0	0
36	e) Net Beginning Balance		3,421,666	3,421,666	3,421,666	0
37	<b>2) Ending Balance June 30</b>		<b>3,937,511</b>	<b>3,937,511</b>	<b>2,839,938</b>	<b>(1,097,573)</b>
38	<b>Components of Ending Fund Balance</b>					
39	a) Reserved Amounts					
40	Revolving Cash	9711	0	0	0	0
41	Stores	9712	0	0	0	0
42	Prepaid Expenditures	9713	0	0	0	0
43	All Others	9719	0	0	0	0
44	Legally Restricted Balance	9740	3,413,232	3,413,232	2,839,938	(573,294)
45	Other Commitments	9760	524,279	524,279	0	(524,279)
46	b) Designated for Economic Unc.	9770	0	0	0	0
47	Reserve for Litigations	0000-9780	0	0	0	0
48	Reserve for Future Obligations	0000-9780	0	0	0	0
49	Transfer to W/C Fund	0000-9780	0	0	0	0
50	Future Operating Expenses	0000-9780	0	0	0	0
51	Future State Deficits	0000-9780	0	0	0	0
52	<b>Fund Balance Reserves</b>					
53	1) Beginning Balance					
54	a) As of July 1 - Estimated					
55	c) Undesignated Amount for Projects	9790				
56	d) Unappropriated Amount	9790	0	0	0	0



**COMPTON UNIFIED SCHOOL DISTRICT**  
**Explanation of Changes from**  
**Estimated Actuals to Unaudited Actuals**  
**2011-2012**

**Special Reserve Fund for Capital Outlay Projects (40)**

**Change to Revenues**

- Decrease in Interest Income \$ (7,865)
- Total Decrease in Revenues** **\$ (7,865)**

**Changes to Expenditures**

- Increase in expenditures associated with COP  
Payment \$ 573,863
- Total Increase in Expenditures** **\$ 573,863**

**Changes to Other Financing Sources/Uses**

- Expenditures less than estimated \$ (515,845)
- Total Decrease in Other Financing Sources/Uses** **\$ (515,845)**

**NET CHANGE IN SPECIAL RESERVE  
FUND BALANCE** **\$(1,097,573)**

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	17,134.65	25,000.00	45.9%
5) TOTAL, REVENUES			17,134.65	25,000.00	45.9%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	25,000.00	New
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	598,862.40	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			598,862.40	25,000.00	-95.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(581,727.75)	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	515,845.00	New
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	515,845.00	New

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(581,727.75)	515,845.00	-188.7%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	3,421,665.82	2,839,938.07	-17.0%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			3,421,665.82	2,839,938.07	-17.0%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			3,421,665.82	2,839,938.07	-17.0%
2) Ending Balance, June 30 (E + F1e)					
			2,839,938.07	3,355,783.07	18.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	0.00	0.00	0.0%
Prepaid Expenditures					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	2,839,938.07	2,839,938.07	0.0%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments					
		9760	0.00	515,845.00	New
d) Assigned					
Other Assignments					
		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	1,924,598.94		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	919,996.78		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	2,507.29		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400			
10) TOTAL, ASSETS			2,847,103.01		
<b>H. LIABILITIES</b>					
1) Accounts Payable		9500	7,164.94		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			7,164.94		
<b>I. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			2,839,938.07		

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
FEMA		8281	0.00	0.00	0.0%
Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Community Redevelopment Funds Not Subject to RL Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	17,134.65	25,000.00	45.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			17,134.65	25,000.00	45.9%
<b>TOTAL, REVENUES</b>			17,134.65	25,000.00	45.9%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	25,000.00	New
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>0.00</b>	<b>25,000.00</b>	<b>New</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	53,908.41	0.00	-100.0%
Other Debt Service - Principal		7439	544,953.99	0.00	-100.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>598,862.40</b>	<b>0.00</b>	<b>-100.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>598,862.40</b>	<b>25,000.00</b>	<b>-95.8%</b>

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund/CSSF		8912	0.00	515,845.00	New
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	515,845.00	New
<b>INTERFUND TRANSFERS OUT</b>					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.0%



Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs					
		7651	0.00	0.00	0.0%
All Other Financing Uses					
		7699	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues					
		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues					
		8990	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			0.00	515,845.00	New

Description	Function Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	17,134.65	25,000.00	45.9%
5) TOTAL, REVENUES			17,134.65	25,000.00	45.9%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	25,000.00	New
9) Other Outgo	9000-9999	Except 7600-7699	598,862.40	0.00	-100.0%
10) TOTAL, EXPENDITURES			598,862.40	25,000.00	-95.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(581,727.75)	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	515,845.00	New
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	515,845.00	New

Description	Function Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(581,727.75)	515,845.00	-188.7%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,421,665.82	2,839,938.07	-17.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,421,665.82	2,839,938.07	-17.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,421,665.82	2,839,938.07	-17.0%
2) Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance)			2,839,938.07	3,355,783.07	18.2%
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			2,839,938.07	2,839,938.07	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	515,845.00	New
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

<b>Resource</b>	<b>Description</b>	<b>2011-12 Unaudited Actuals</b>	<b>2012-13 Budget</b>
9010	Other Restricted Local	2,839,938.07	2,839,938.07
Total, Restricted Balance		2,839,938.07	2,839,938.07

# **Bond Interest and Redemption Fund 51**

COMPTON UNIFIED SCHOOL DISTRICT  
ESTIMATED ACTUALS COMPARED TO UNAUDITED ACTUALS  
BOND INTEREST AND REDEMPTION FUND  
2011-2012

	A	B	C	D	E	F
1	DESCRIPTION	ACCOUNT CODES	2011-12 Adopted Budget	2011-12 Estimated Actuals	2011-12 Unaudited Actuals	Change (E-D)
	<b>A. Revenue</b>					
2	1) Revenue Limit Sources	8010-8099	0	0	0	0
3	2) Federal Revenues	8100-8299	0	0	0	0
4	3) Other State Revenues	8300-8599	0	0	70,581	70,581
5	4) Other Local Revenues	8600-8799	5,902,842	5,902,842	6,061,195	158,353
6	<b>5) Total Revenues</b>		<b>5,902,842</b>	<b>5,902,842</b>	<b>6,131,776</b>	<b>228,934</b>
	<b>B. Expenditures</b>					
7	1) Certificated Salaries	1000-1999	0	0	0	0
8	2) Classified Salaries	2000-2999	0	0	0	0
9	3) Employee Benefits	3000-3999	0	0	0	0
10	4) Books and Supplies	4000-4999	0	0	0	0
11	5) Services, Other Operating Expenses	5000-5999	0	0	0	0
12	6) Capital Outlay	6000-6599	0	0	0	0
13		7100-7299	0	0	0	0
14	7) Other Outgo	7400-7499	6,301,475	6,301,475	6,301,474	(1)
15	8) Direct Support/Indirect Costs	7300-7399	0	0	0	0
16	<b>9) Total Expenditures</b>		<b>6,301,475</b>	<b>6,301,475</b>	<b>6,301,474</b>	<b>(1)</b>
17	<b>C. Excess (Deficiency) of Revenues Over Expenditures Before Other Financing Sources and Uses</b>					
18			(398,633)	(398,633)	(169,698)	228,935
19				0		
	<b>D. Other Financing Sources/Uses</b>					
20	1) Interfund Transfers					
	a) Transfers In	8910-8929	0	0	0	0
21	b) Transfers Out	7610-7629	0	0	0	0
	2) Other Sources/Uses					
22	a) Sources	8930-8979	0	0	0	0
23	b) Uses	7630-7699	0	0	0	0
24	3) Contributions to Restricted Programs	8980-8999	0	0	0	0
25	<b>4) Total, Other Financing sources/Uses</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
26	<b>E. Net Increase (Decrease) in Fund Balance</b>					
			(398,633)	(398,633)	(169,698)	228,935
	<b>Fund Balance Reserves</b>					
27	1) Beginning Balance					
	a) As of July 1 - Estimated	9791	1,636,058	1,636,058	1,636,058	0
28	b) Unaudited Actual Adj.	9792				
29	c) As of July 1 - Unaudited					
30	d) Audit Adj/Restatement	9793	0	0	0	0
31	e) Net Beginning Balance		1,636,058	1,636,058	1,636,058	0
32	<b>2) Ending Balance June 30</b>		<b>1,237,425</b>	<b>1,237,425</b>	<b>1,466,360</b>	<b>228,935</b>
	<b>Components of Ending Fund Balance</b>					
33	a) Reserved Amounts					
34	Revolving Cash	9711	0	0	0	0
35	Stores	9712	0	0	0	0
36	Prepaid Expenditures	9713	0	0	0	0
37	All Others	9719	0	0	0	0
38	Legally Restricted Balance	9740	0	0	0	0
39	Other Commitments	9760	1,237,425	1,237,425	1,466,360	228,935
40	b) Designated for Economic Unc.					
41	Reserve for Litigations	0000-9780	0	0	0	0
42	Reserve for Future Obligations	0000-9780	0	0	0	0
43	Transfer to W/C Fund	0000-9780	0	0	0	0
44	Future Operating Expenses	0000-9780	0	0	0	0
45	Future State Deficits	0000-9780	0	0	0	0
	<b>Fund Balance Reserves</b>					
46	1) Beginning Balance					
	a) As of July 1 - Estimated					
47	c) Undesignated Amount for Projects	9790				
48	d) Unappropriated Amount	9790	0	0	0	0

**COMPTON UNIFIED SCHOOL DISTRICT**  
**Explanation of Changes from**  
**Estimated Actuals to Unaudited Actuals**  
**2011-2012**

**Bond Interest and Redemption Fund (51)**

**Change to Revenues**

• Income estimated lower than received	\$ 228,934
<b>Total Increase in Revenues</b>	<b>\$ 228,934</b>

**Change to Expenditures**

• Expenditures estimated higher than anticipated	\$ (1)
<b>Total Decrease in Expenditures</b>	<b>\$ (1)</b>

<b>NET CHANGE IN BOND INTEREST AND REDEMPTION FUND BALANCE</b>	<b>\$ 228,935</b>
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Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	70,581.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	6,061,195.00	0.00	-100.0%
5) TOTAL, REVENUES			6,131,776.00	0.00	-100.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	6,301,474.00	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			6,301,474.00	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(169,698.00)	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%



Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(169,698.00)	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	1,636,058.00	1,466,360.00	-10.4%
b) Audit Adjustments			0.00	0.00	0.0%
		9793			
c) As of July 1 - Audited (F1a + F1b)			1,636,058.00	1,466,360.00	-10.4%
d) Other Restatements			0.00	0.00	0.0%
		9795			
e) Adjusted Beginning Balance (F1c + F1d)			1,636,058.00	1,466,360.00	-10.4%
2) Ending Balance, June 30 (E + F1e)			1,466,360.00	1,466,360.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	0.00	0.00	0.0%
Prepaid Expenditures					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
		9740			
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments					
		9760	1,466,360.00	1,466,360.00	0.0%
d) Assigned					
Other Assignments					
		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	1,466,360.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400			
10) TOTAL, ASSETS			1,466,360.00		
<b>H. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			0.00		
<b>I. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			1,466,360.00		

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	70,581.00	0.00	-100.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			70,581.00	0.00	-100.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue County and District Taxes Voted Indebtedness Levies					
Secured Roll		8611	4,927,901.00	0.00	-100.0%
Unsecured Roll		8612	446,360.00	0.00	-100.0%
Prior Years' Taxes		8613	510,274.00	0.00	-100.0%
Supplemental Taxes		8614	63,220.00	0.00	-100.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	80,910.00	0.00	-100.0%
Interest		8660	32,530.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			6,061,195.00	0.00	-100.0%
<b>TOTAL, REVENUES</b>			6,131,776.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Bond Redemptions		7433	3,586,703.00	0.00	-100.0%
Bond Interest and Other Service Charges		7434	2,714,771.00	0.00	-100.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>6,301,474.00</b>	<b>0.00</b>	<b>-100.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>6,301,474.00</b>	<b>0.00</b>	<b>-100.0%</b>

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: General Fund		7614	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)					
			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	70,581.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	6,061,195.00	0.00	-100.0%
5) TOTAL, REVENUES			6,131,776.00	0.00	-100.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	6,301,474.00	0.00	-100.0%
10) TOTAL, EXPENDITURES			6,301,474.00	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(169,698.00)	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(169,698.00)	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,636,058.00	1,466,360.00	-10.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,636,058.00	1,466,360.00	-10.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,636,058.00	1,466,360.00	-10.4%
2) Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance)					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	1,466,360.00	1,466,360.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

# **Tax Override Fund 53.0**

**This fund is used for the repayment of voted indebtedness to be financed from ad valorem tax levies. Examples are: a public school building loan repayment, payment to original district for acquisition of property, and lease-purchase payments.**



COMPTON UNIFIED SCHOOL DISTRICT  
ESTIMATED ACTUALS COMPARED TO UNAUDITED ACTUALS  
TAX OVERRIDE FUND  
2011-2012

	A	B	C	D	E	F
1	DESCRIPTION	ACCOUNT CODES	2011-12 Adopted Budget	2011-12 Estimated Actuals	2011-12 Unaudited Actuals	Change (E-D)
2	<b>A. Revenue</b>					
3	1) Revenue Limit Sources	8010-8099	0	0	0	0
4	2) Federal Revenues	8100-8299	0	0	0	0
5	3) Other State Revenues	8300-8599	0	0	0	0
6	4) Other Local Revenues	8600-8799	10,000	10,000	6,705	(3,295)
6	<b>5) Total Revenues</b>		<b>10,000</b>	<b>10,000</b>	<b>6,705</b>	<b>(3,295)</b>
7	<b>B. Expenditures</b>					
8	1) Certificated Salaries	1000-1999	0	0	0	0
9	2) Classified Salaries	2000-2999	0	0	0	0
10	3) Employee Benefits	3000-3999	0	0	0	0
11	4) Books and Supplies	4000-4999	0	0	0	0
12	5) Services, Other Operating Expenses	5000-5999	0	0	0	0
13	6) Capital Outlay	6000-6599	0	0	0	0
14	7) Other Outgo	7100-7299	0	0	0	0
15	8) Direct Support/Indirect Costs	7400-7499	0	0	0	0
16	<b>9) Total Expenditures</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
17	<b>C. Excess (Deficiency) of Revenues Over Expenditures Before Other Financing Sources and Uses</b>					
18			10,000	10,000	6,705	(3,295)
19						
20	<b>D. Other Financing Sources/Uses</b>					
21	1) Interfund Transfers					
22	a) Transfers In	8910-8929	0	0	0	0
23	b) Transfers Out	7610-7629	0	0	0	0
24	2) Other Sources/Uses					
25	a) Sources	8930-8979	0	0	0	0
26	b) Uses	7630-7699	0	0	0	0
27	3) Contributions to Restricted Programs	8980-8999	0	0	0	0
28	<b>4) Total, Other Financing sources/Uses</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
29	<b>E. Net Increase (Decrease) in Fund Balance</b>					
30			10,000	10,000	6,705	(3,295)
31	<b>Fund Balance Reserves</b>					
32	1) Beginning Balance					
33	a) As of July 1 - Estimated	9791	710,210	710,210	710,210	0
34	b) Unaudited Actual Adj.	9792				
35	c) As of July 1 - Unaudited					
36	d) Audit Adj/Restatement	9793	0	0	0	0
37	e) Net Beginning Balance		710,210	710,210	710,210	0
38	<b>2) Ending Balance June 30</b>		<b>720,210</b>	<b>720,210</b>	<b>716,915</b>	<b>(3,295)</b>
39	<b>Components of Ending Fund Balance</b>					
40	a) Reserved Amounts					
41	Revolving Cash	9711	0	0	0	0
42	Stores	9712	0	0	0	0
43	Prepaid Expenditures	9713	0	0	0	0
44	All Others	9719	0	0	0	0
45	Legally Restricted Balance	9740	0	0	0	0
46	Other Commitments	9760	720,210	720,210	716,915	(3,295)
47	b) Designated for Economic Unc.	9770	0	0	0	0
48	Reserve for Litigations	0000-9780	0	0	0	0
49	Reserve for Future Obligations	0000-9780	0	0	0	0
50	Transfer to W/C Fund	0000-9780	0	0	0	0
51	Future Operating Expenses	0000-9780	0	0	0	0
52	Future State Deficits	0000-9780	0	0	0	0
53	<b>Fund Balance Reserves</b>					
54	1) Beginning Balance					
55	a) As of July 1 - Estimated					
56	c) Undesignated Amount for Projects	9790				
57	d) Unappropriated Amount	9790	0	0	0	0

**COMPTON UNIFIED SCHOOL DISTRICT**  
**Explanation of Changes from**  
**Estimated Actuals to Unaudited Actuals**  
**2011-2012**

**TAX OVERRIDE FUND (53)**

**Changes to Revenues**

• Decrease in Interest Income	\$ (3,295)
<b>Total Decrease in Revenues</b>	<b>\$ (3,295)</b>

<b>NET CHANGE IN TAX OVERRIDE FUND BALANCE</b>	<b>\$ (3,295)</b>
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Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	6,704.85	10,000.00	49.1%
5) TOTAL, REVENUES			6,704.85	10,000.00	49.1%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			6,704.85	10,000.00	49.1%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			6,704.85	10,000.00	49.1%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	710,210.28	716,915.13	0.9%
b) Audit Adjustments			0.00	0.00	0.0%
		9793			
c) As of July 1 - Audited (F1a + F1b)			710,210.28	716,915.13	0.9%
d) Other Restatements			0.00	0.00	0.0%
		9795			
e) Adjusted Beginning Balance (F1c + F1d)			710,210.28	716,915.13	0.9%
2) Ending Balance, June 30 (E + F1e)			716,915.13	726,915.13	1.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores			0.00	0.00	0.0%
		9712			
Prepaid Expenditures			0.00	0.00	0.0%
		9713			
All Others			0.00	0.00	0.0%
		9719			
b) Restricted			0.00	0.00	0.0%
		9740			
c) Committed					
Stabilization Arrangements			0.00	0.00	0.0%
		9750			
Other Commitments			716,915.13	726,915.13	1.4%
		9760			
d) Assigned					
Other Assignments			0.00	0.00	0.0%
		9780			
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties			0.00	0.00	0.0%
		9789			
Unassigned/Unappropriated Amount			0.00	0.00	0.0%
		9790			

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	715,533.57		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	1,381.56		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400			
10) TOTAL, ASSETS			716,915.13		
<b>H. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			0.00		
<b>I. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			716,915.13		

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue County and District Taxes Voted Indebtedness Levies					
Secured Roll		8611	0.00	0.00	0.0%
Unsecured Roll		8612	0.00	0.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	0.0%
Supplemental Taxes		8614	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.0%
Interest		8660	6,704.85	10,000.00	49.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			6,704.85	10,000.00	49.1%
<b>TOTAL, REVENUES</b>			6,704.85	10,000.00	49.1%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
State School Building Repayment		7432	0.00	0.00	0.0%
Payments to Original District for Acquisition of Property		7436	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			0.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)					
			0.00	0.00	0.0%



Description	Function Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	6,704.85	10,000.00	49.1%
5) TOTAL, REVENUES			6,704.85	10,000.00	49.1%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			6,704.85	10,000.00	49.1%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			6,704.85	10,000.00	49.1%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	710,210.28	716,915.13	0.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			710,210.28	716,915.13	0.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			710,210.28	716,915.13	0.9%
2) Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance)			716,915.13	726,915.13	1.4%
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	716,915.13	726,915.13	1.4%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

# **Self-Insurance Fund 67.0**

This fund is used to record transactions regarding to the District Workers' Compensation Program.

COMPTON UNIFIED SCHOOL DISTRICT  
ESTIMATED ACTUALS COMPARED TO UNAUDITED ACTUALS  
SELF-INSURANCE FUND  
2011-2012

	A	B	C	D	E	F
1	DESCRIPTION	ACCOUNT CODES	2011-12 Adopted Budget	2011-12 Estimated Actuals	2011-12 Unaudited Actuals	Change (E-D)
	<b>A. Revenue</b>					
2	1) Revenue Limit Sources	8010-8099	0	0	0	0
3	2) Federal Revenues	8100-8299	0	0	0	0
4	3) Other State Revenues	8300-8599	0	0	0	0
5	4) Other Local Revenues	8600-8799	6,474,670	6,474,670	4,625,576	(1,849,094)
6	<b>5) Total Revenues</b>		<b>6,474,670</b>	<b>6,474,670</b>	<b>4,625,576</b>	<b>(1,849,094)</b>
	<b>B. Expenditures</b>					
7	1) Certificated Salaries	1000-1999	0	0	0	0
8	2) Classified Salaries	2000-2999	0	0	0	0
9	3) Employee Benefits	3000-3999	0	0	0	0
10	4) Books and Supplies	4000-4999	0	0	0	0
11	5) Services, Other Operating Expenses	5000-5999	5,474,670	5,474,670	6,193,790	719,120
12	6) Capital Outlay	6000-6599	0	0	0	0
13		7100-7299	0	0	0	0
14	7) Other Outgo	7400-7499	0	0	0	0
15	8) Direct Support/Indirect Costs	7300-7399	0	0	0	0
16	<b>9) Total Expenditures</b>		<b>5,474,670</b>	<b>5,474,670</b>	<b>6,193,790</b>	<b>719,120</b>
17	<b>C. Excess (Deficiency) of Revenues Over Expenditures Before Other Financing Sources and Uses</b>					
18			1,000,000	1,000,000	(1,568,214)	(2,568,214)
19						
	<b>D. Other Financing Sources/Uses</b>					
20	1) Interfund Transfers					
21	a) Transfers In	8910-8929	0	0	0	0
21	b) Transfers Out	7610-7629	0	0	0	0
22	2) Other Sources/Uses					
22	a) Sources	8930-8979	0	0	0	0
23	b) Uses	7630-7699	0	0	0	0
24	3) Contributions to Restricted Programs	8980-8999	0	0	0	0
25	<b>4) Total, Other Financing sources/Uses</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
26	<b>E. Net Increase (Decrease) in Fund Balance</b>					
			1,000,000	1,000,000	(1,568,214)	(2,568,214)
	<b>Fund Balance Reserves</b>					
27	1) Beginning Balance					
27	a) As of July 1 - Estimated	9791	12,557,009	12,557,009	12,557,009	0
28	b) Unaudited Actual Adj.	9792				
29	c) As of July 1 - Unaudited					
30	d) Audit Adj/Restatement	9793	0	0	0	0
31	e) Net Beginning Balance		12,557,009	12,557,009	12,557,009	0
32	<b>2) Ending Balance June 30</b>		<b>13,557,009</b>	<b>13,557,009</b>	<b>10,988,794</b>	<b>(2,568,214)</b>
	<b>Components of Ending Fund Balance</b>					
33	a) Reserved Amounts					
34	Revolving Cash	9711	0	0	0	0
35	Stores	9712	0	0	0	0
36	Prepaid Expenditures	9713	0	0	0	0
37	All Others	9719	0	0	0	0
38	Legally Restricted Balance	9740	0	0	0	0
39	Other Commitments	9760	13,557,009	13,557,009	10,988,794	(2,568,214)
40	b) Designated for Economic Unc.	9770	0	0	0	0
41	Reserve for Litigations	0000-9780	0	0	0	0
42	Reserve for Future Obligations	0000-9780	0	0	0	0
43	Transfer to W/C Fund	0000-9780	0	0	0	0
44	Future Operating Expenses	0000-9780	0	0	0	0
45	Future State Deficits	0000-9780	0	0	0	0
	<b>Fund Balance Reserves</b>					
46	1) Beginning Balance					
46	a) As of July 1 - Estimated					
47	c) Undesignated Amount for Projects	9790				
48	d) Unappropriated Amount	9790	0	0	0	0

**COMPTON UNIFIED SCHOOL DISTRICT**  
**Explanation of Changes from**  
**Estimated Actuals to Unaudited Actuals**  
**2011-2012**

**Self Insurance Fund (67)**

**Changes to Revenue**

- Revenue lower than estimated \$ (1,849,094)
- Total Decrease in Revenues** **\$ (1,849,094)**

**Changes to Expenditures**

- Expenditures higher than estimated \$ 719,120
- Total Decrease in Expenditures** **\$ 719,120**

**NET CHANGE IN SELF INSURANCE FUND  
BALANCE** **\$ (2,568,214)**

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	4,625,575.96	6,474,670.00	40.0%
5) TOTAL, REVENUES			4,625,575.96	6,474,670.00	40.0%
<b>B. EXPENSES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	6,193,790.24	5,474,670.00	-11.6%
6) Depreciation		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			6,193,790.24	5,474,670.00	-11.6%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(1,568,214.28)	1,000,000.00	-163.8%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN NET ASSETS/POSITION (C + D4)</b>			(1,568,214.28)	1,000,000.00	-163.8%
<b>F. NET ASSETS/POSITION</b>					
1) Beginning Net Assets/Position					
a) As of July 1 - Unaudited		9791	12,557,008.67	10,988,794.39	-12.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			12,557,008.67	10,988,794.39	-12.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Assets/Position (F1c + F1d)			12,557,008.67	10,988,794.39	-12.5%
2) Ending Net Assets/Position, June 30 (E + F1e)			10,988,794.39	11,988,794.39	9.1%
Components of Ending Net Assets/Position					
a) Capital Assets, Net of Related Debt/Net Investment in Capital Assets		9796	10,988,794.39	11,988,794.39	9.1%
b) Restricted Net Assets/Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Assets/Position		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	16,820,296.77		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	(0.23)		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	500,000.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	46,526.77		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	7,600,000.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
10) TOTAL, ASSETS			24,966,823.31		



Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
<b>H. LIABILITIES</b>					
1) Accounts Payable		9500	13,978,028.92		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Net OPEB Obligation		9664	0.00		
b) Compensated Absences		9665	0.00		
c) COPs Payable		9666	0.00		
d) Capital Leases Payable		9667	0.00		
e) Lease Revenue Bonds Payable		9668	0.00		
f) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			13,978,028.92		
<b>I. NET ASSETS/POSITION</b>					
Net Assets/Position, June 30 (must agree with line F2) (G10 - H7)			10,988,794.39		

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	229,454.71	1,000,000.00	335.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	4,396,121.25	5,474,670.00	24.5%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>4,625,575.96</b>	<b>6,474,670.00</b>	<b>40.0%</b>
<b>TOTAL, REVENUES</b>			<b>4,625,575.96</b>	<b>6,474,670.00</b>	<b>40.0%</b>

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENSES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	2,715,000.00	New
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	6,193,790.24	2,759,670.00	-55.4%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENSES</b>			<b>6,193,790.24</b>	<b>5,474,670.00</b>	<b>-11.6%</b>
<b>DEPRECIATION</b>					
Depreciation Expense		6900	0.00	0.00	0.0%
<b>TOTAL, DEPRECIATION</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENSES</b>			<b>6,193,790.24</b>	<b>5,474,670.00</b>	<b>-11.6%</b>

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	4,625,575.96	6,474,670.00	40.0%
5) TOTAL, REVENUES			4,625,575.96	6,474,670.00	40.0%
<b>B. EXPENSES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		6,193,790.24	5,474,670.00	-11.6%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			6,193,790.24	5,474,670.00	-11.6%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(1,568,214.28)	1,000,000.00	-163.8%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN NET ASSETS/POSITION (C + D4)</b>			(1,568,214.28)	1,000,000.00	-163.8%
<b>F. NET ASSETS/POSITION</b>					
1) Beginning Net Assets/Position					
a) As of July 1 - Unaudited		9791	12,557,008.67	10,988,794.39	-12.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			12,557,008.67	10,988,794.39	-12.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Assets/Position (F1c + F1d)			12,557,008.67	10,988,794.39	-12.5%
2) Ending Net Assets/Position, June 30 (E + F1e)			10,988,794.39	11,988,794.39	9.1%
Components of Ending Net Assets/Position					
a) Capital Assets, Net of Related Debt/Net Investment in Capital Assets		9796	10,988,794.39	11,988,794.39	9.1%
b) Restricted Net Assets/Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Assets/Position		9790	0.00	0.00	0.0%

# **Foundation Trust Fund 73.0**

This fund is used to account separately for gifts or donations award to students for academic achievement.



COMPTON UNIFIED SCHOOL DISTRICT  
ESTIMATED ACTUALS COMPARED TO UNAUDITED ACTUALS  
FOUNDATION PRIVATE-PURPOSE TRUST FUND  
2011-2012

	A	B	C	D	E	F
1	DESCRIPTION	ACCOUNT CODES	2011-12 Adopted Budget	2011-12 Estimated Actuals	2011-12 Unaudited Actuals	Change (E-D)
2	<b>A. Revenue</b>					
3	1) Revenue Limit Sources	8010-8099	0	0	0	0
4	2) Federal Revenues	8100-8299	0	0	0	0
5	3) Other State Revenues	8300-8599	0	0	0	0
6	4) Other Local Revenues	8600-8799	1,000	1,000	772	(228)
	<b>5) Total Revenues</b>		<b>1,000</b>	<b>1,000</b>	<b>772</b>	<b>(228)</b>
7	<b>B. Expenditures</b>					
8	1) Certificated Salaries	1000-1999	0	0	0	0
9	2) Classified Salaries	2000-2999	0	0	0	0
10	3) Employee Benefits	3000-3999	0	0	0	0
11	4) Books and Supplies	4000-4999	0	0	0	0
12	5) Services, Other Operating Expenses	5000-5999	0	0	0	0
13	6) Capital Outlay	6000-6599	0	0	0	0
14		7100-7299	0	0	0	0
15	7) Other Outgo	7400-7499	0	0	0	0
16	8) Direct Support/Indirect Costs	7300-7399	0	0	0	0
	<b>9) Total Expenditures</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
17	<b>C. Excess (Deficiency) of Revenues Over Expenditures Before Other Financing Sources and Uses</b>					
18			1,000	1,000	772	(228)
19						
20	<b>D. Other Financing Sources/Uses</b>					
21	1) Interfund Transfers					
22	a) Transfers In	8910-8929	0	0	0	0
23	b) Transfers Out	7610-7629	0	0	0	0
24	2) Other Sources/Uses					
25	a) Sources	8930-8979	0	0	0	0
26	b) Uses	7630-7699	0	0	0	0
27	3) Contributions to Restricted Programs					
28		8980-8999	0	0	0	0
	<b>4) Total, Other Financing sources/Uses</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
29	<b>E. Net Increase (Decrease) in Fund Balance</b>					
30			1,000	1,000	772	(228)
31	<b>Fund Balance Reserves</b>					
32	1) Beginning Balance					
33	a) As of July 1 - Estimated	9791	81,810	81,810	81,810	0
34	b) Unaudited Actual Adj.	9792				
35	c) As of July 1 - Unaudited					
36	d) Audit Adj/Restatement	9793	0	0	0	0
37	e) Net Beginning Balance		81,810	81,810	81,810	0
	<b>2) Ending Balance June 30</b>		<b>82,810</b>	<b>82,810</b>	<b>82,583</b>	<b>(228)</b>
38	<b>Components of Ending Fund Balance</b>					
39	a) Reserved Amounts					
40	Revolving Cash	9711	0	0	0	0
41	Stores	9712	0	0	0	0
42	Prepaid Expenditures	9713	0	0	0	0
43	All Others	9719	0	0	0	0
44	Legally Restricted Balance	9740	0	0	0	0
45	Other Commitments	9760	82,810	82,810	82,583	0
46	b) Designated for Economic Unc.					
47	Reserve for Litigations	0000-9780	0	0	0	0
48	Reserve for Future Obligations	0000-9780	0	0	0	0
49	Transfer to W/C Fund	0000-9780	0	0	0	0
50	Future Operating Expenses	0000-9780	0	0	0	0
51	Future State Deficits	0000-9780	0	0	0	0
52	<b>Fund Balance Reserves</b>					
53	1) Beginning Balance					
54	a) As of July 1 - Estimated					
55	c) Undesignated Amount for Projects	9790				
56	d) Unappropriated Amount	9790	0	0	0	0

**COMPTON UNIFIED SCHOOL DISTRICT**  
**Explanation of Changes from**  
**Estimated Actuals to Unaudited Actuals**  
**2011-2012**

**Foundation Private-Purpose Trust Fund (73)**

**Changes to Revenues**

• Interest income lower than estimated	\$ (228)
<b>Total Decrease in Revenues</b>	<b>\$ (228)</b>

<b>NET CHANGE IN FOUNDATION PRIVATE-PURPOSE FUND BALANCE</b>	<b>\$ (228)</b>
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Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	772.34	1,000.00	29.5%
5) TOTAL, REVENUES			772.34	1,000.00	29.5%
<b>B. EXPENSES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	0.00	0.00	0.0%
6) Depreciation		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			772.34	1,000.00	29.5%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN NET ASSETS/POSITION (C + D4)</b>			772.34	1,000.00	29.5%
<b>F. NET ASSETS/POSITION</b>					
1) Beginning Net Assets/Position					
a) As of July 1 - Unaudited		9791	81,810.23	82,582.57	0.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			81,810.23	82,582.57	0.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Assets/Position (F1c + F1d)			81,810.23	82,582.57	0.9%
2) Ending Net Assets/Position, June 30 (E + F1e)			82,582.57	83,582.57	1.2%
Components of Ending Net Assets/Position					
a) Capital Assets, Net of Related Debt/Net Investment in Capital Assets		9796	82,582.57	83,582.57	1.2%
b) Restricted Net Assets/Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Assets/Position		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	82,423.43		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	159.14		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
10) TOTAL, ASSETS			82,582.57		

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
<b>H. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Net OPEB Obligation		9664	0.00		
b) Compensated Absences		9665	0.00		
c) COPs Payable		9666	0.00		
d) Capital Leases Payable		9667	0.00		
e) Lease Revenue Bonds Payable		9668	0.00		
f) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			0.00		
<b>I. NET ASSETS/POSITION</b>					
Net Assets/Position, June 30 (must agree with line F2) (G10 - H7)			82,582.57		

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	772.34	1,000.00	29.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>772.34</b>	<b>1,000.00</b>	<b>29.5%</b>
<b>TOTAL, REVENUES</b>			<b>772.34</b>	<b>1,000.00</b>	<b>29.5%</b>

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			0.00	0.00	0.0%



Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENSES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENSES</b>			0.00	0.00	0.0%
<b>DEPRECIATION</b>					
Depreciation Expense		6900	0.00	0.00	0.0%
<b>TOTAL, DEPRECIATION</b>			0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			0.00	0.00	0.0%
<b>TOTAL, EXPENSES</b>			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a + c - d + e)</b>			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	772.34	1,000.00	29.5%
5) TOTAL, REVENUES			772.34	1,000.00	29.5%
<b>B. EXPENSES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			772.34	1,000.00	29.5%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN NET ASSETS/POSITION (C + D4)</b>			772.34	1,000.00	29.5%
<b>F. NET ASSETS/POSITION</b>					
1) Beginning Net Assets/Position					
a) As of July 1 - Unaudited		9791	81,810.23	82,582.57	0.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			81,810.23	82,582.57	0.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Assets/Position (F1c + F1d)			81,810.23	82,582.57	0.9%
2) Ending Net Assets/Position, June 30 (E + F1e)			82,582.57	83,582.57	1.2%
Components of Ending Net Assets/Position					
a) Capital Assets, Net of Related Debt/Net Investment in Capital Assets		9796	82,582.57	83,582.57	1.2%
b) Restricted Net Assets/Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Assets/Position		9790	0.00	0.00	0.0%