



Business and Administrative Services
Fiscal Services Department

Unaudited Actuals



2012/2013

September 10, 2013
13/14-5027

COMPTON UNIFIED SCHOOL DISTRICT

UNAUDITED ACTUALS

2012/2013

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Business and Administrative Services

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Fiscal Services Department

Aubrey Craig, Senior Director

Sunny Okeke, Director

COMPTON UNIFIED SCHOOL DISTRICT

UNAUDITED ACTUALS 2012/2013

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UNAUDITED ACTUAL FINANCIAL REPORT:

To the County Superintendent of Schools:

2012-13 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 10, 2013

To the Superintendent of Public Instruction:

2012-13 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:

For County Office of Education:

For School District:

Christopher L. Burdy
Name
Financial Advisory Services Officer
Title
(562)922-6667
Telephone
burdy_chris@lacoed.edu
E-mail Address

Aubrey Craig
Name
Sr. Director of Fiscal Services
Title
(310) 639-4321 Ext. 55013
Telephone
acraig@compton.k12.ca.us
E-mail Address

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 2014-15 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
2012-2013

	A	B	C	D	E	F
1	DESCRIPTION	ACCOUNT CODES	2012-13 Adopted Budget	2012-13 Estimated Actuals	2012-13 Unaudited Actuals	Change (E-D)
	A. Revenue					
2	1) Revenue Limit Sources	8010-8099	117,663,811	119,539,286	119,402,529	(136,757)
3	2) Federal Revenues	8100-8299	0	0	0	0
4	3) Other State Revenues	8300-8599	29,908,003	34,597,572	35,031,629	434,057
5	4) Other Local Revenues	8600-8799	1,200,000	1,200,000	2,529,139	1,329,139
6	5) Total Revenues		148,771,814	155,336,858	156,963,296	1,626,438
	B. Expenditures					
7	1) Certificated Salaries	1000-1999	74,035,352	73,057,339	72,833,278	(224,061)
8	2) Classified Salaries	2000-2999	23,867,564	22,903,271	22,645,968	(257,303)
9	3) Employee Benefits	3000-3999	25,958,016	27,511,870	27,366,300	(145,570)
10	4) Books and Supplies	4000-4999	2,896,975	2,577,406	2,253,594	(323,812)
11	5) Services, Other Operating Expenses	5000-5999	14,364,206	16,861,751	16,629,839	(231,912)
12	6) Capital Outlay	6000-6599	159,873	33,073	9,783	(23,290)
13		7100-7299	0	0	0	0
14	7) Other Outgo	7400-7499	2,788,731	2,788,731	2,792,520	3,789
15	8) Direct Support/Indirect Costs	7300-7399	(3,149,270)	(3,081,886)	(3,346,608)	(264,722)
16	9) Total Expenditures		140,921,447	142,651,555	141,184,673	(1,466,882)
17	C. Excess (Deficiency) of Revenues Over Expenditures Before Other Financing Sources and Uses					
18			7,850,367	12,685,303	15,778,623	3,093,320
19						
	D. Other Financing Sources/Uses					
20	1) Interfund Transfers					
	a) Transfers In	8910-8929	0	0	0	0
21	b) Transfers Out	7610-7629	2,667,825	3,660,452	3,660,452	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	(21,159,206)	(27,256,604)	(23,011,634)	4,244,970
25	4) Total, Other Financing sources/Uses		(23,827,031)	(30,917,056)	(26,672,086)	4,244,970
26	E. Net Increase (Decrease) in Fund Balance					
			(15,976,664)	(18,231,753)	(10,893,462)	7,338,291
	Fund Balance Reserves					
27	1) Beginning Balance					
	a) As of July 1 - Estimated	9791	41,991,106	41,991,106	41,991,106	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		41,991,106	41,991,106	41,991,106	0
32	2) Ending Balance June 30		26,014,442	23,759,353	31,097,644	7,338,291
	Components of Ending Fund Balance					
33	a) Reserved Amounts					
34	Revolving Cash	9711	150,000	150,000	150,000	0
35	Stores	9712	363,288	302,796	353,935	51,139
36	Prepaid Expenditures	9713	38,000	0	0	0
37	All Others	9719	838,897	0	838,894	838,894
38	Legally Restricted Balance	9740				
39	b) Designated for Economic Unc.	9770	7,434,385	7,308,095	6,918,294	(389,801)
40	Reserve for Litigations	0000-9780	2,500,000	0	0	0
41	Reserve for Future Obligations	0000-9780	14,689,873	15,998,462	22,836,521	6,838,059
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	
	Fund Balance Reserves					
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
2012-2013

General Fund – Unrestricted (01)

Changes to Revenue

• Decrease in Revenue Limit Sources	\$ (136,757)
• Increase in Other State Revenue	434,057
• Increase in Other Local Revenue	<u>1,329,139</u>
Total Increase in Revenue	\$ 1,626,438

Changes to Expenditures

• Savings from Certificated Salaries budgeted but did not materialize	\$ (224,061)
• Savings from Classified Salaries budgeted but did not materialize	(257,303)
• Savings from Employee Benefits budgeted but did not materialize	(145,570)
• Savings from All Other Expenditures, Budgeted but did not materialize	<u>(839,948)</u>
Total Decrease in Expenditures	\$(1,466,882)

Changes to Other Financing Sources/Uses

• Increase in Contributions to Continuation High School Program	\$ (12,734)
• Increase in Contributions to Community Day School Program	(45,589)
• Decrease in Contributions to Class Size Facilities	74,473
• Decrease in Contributions to Special Education Program	2,562,072
• Increase in Contributions to Home-to-School Transportation Program	(549,422)
• Decrease in Contributions to Special Education Transportation	1,634,051
• Decrease in Contributions to Routine Restricted Program	<u>582,119</u>
Total Decrease in Other Financing Sources/Uses	\$ 4,244,970

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

\$ 7,338,291

COMPTON UNIFIED SCHOOL DISTRICT
ESTIMATED ACTUALS COMPARED TO UNAUDITED ACTUALS
RESTRICTED GENERAL FUND
2012-2013

	A	B	C	D	E	F
1	DESCRIPTION	ACCOUNT CODES	2012-13 Adopted Budget	2012-13 Estimated Actuals	2012-13 Unaudited Actuals	Change (E-D)
	A. Revenue					
2	1) Revenue Limit Sources	8010-8099	6,106,178	6,099,858	6,099,858	0
3	2) Federal Revenues	8100-8299	23,977,044	30,399,674	27,222,727	(3,176,947)
4	3) Other State Revenues	8300-8599	34,049,216	33,017,704	31,928,377	(1,089,327)
5	4) Other Local Revenues	8600-8799	0	560,891	342,228	(218,663)
6	5) Total Revenues		64,132,438	70,078,127	65,593,190	(4,484,937)
	B. Expenditures					
7	1) Certificated Salaries	1000-1999	27,998,084	29,457,322	28,311,883	(1,145,439)
8	2) Classified Salaries	2000-2999	12,369,909	12,221,645	11,809,520	(412,125)
9	3) Employee Benefits	3000-3999	10,965,389	10,544,517	10,006,599	(537,918)
10	4) Books and Supplies	4000-4999	4,334,522	7,572,362	5,208,752	(2,363,610)
11	5) Services, Other Operating Expenses	5000-5999	19,185,401	27,735,889	21,853,443	(5,882,446)
12	6) Capital Outlay	6000-6599	0	0	0	0
13		7100-7299	7,812,548	7,350,481	5,784,036	(1,566,445)
14	7) Other Outgo	7400-7499	0	0	0	0
15	8) Direct Support/Indirect Costs	7300-7399	2,495,169	2,483,413	2,790,428	307,015
16	9) Total Expenditures		85,161,022	97,365,629	85,764,662	(11,600,967)
17	C. Excess (Deficiency) of Revenues Over Expenditures Before Other Financing Sources and Uses					
18			(21,028,584)	(27,287,502)	(20,171,472)	7,116,030
19	D. Other Financing Sources/Uses					
	1) Interfund Transfers					
20	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	21,159,206	27,256,604	23,011,634	(4,244,970)
25	4) Total, Other Financing sources/Uses		21,159,206	27,256,604	23,011,634	(4,244,970)
26	E. Net Increase (Decrease) in Fund Balance					
			130,622	(30,898)	2,840,162	2,871,060
	Fund Balance Reserves					
	1) Beginning Balance					
27	a) As of July 1 - Estimated	9791	10,318,357	10,318,357	10,318,357	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		10,318,357	10,318,357	10,318,357	0
32	2) Ending Balance June 30		10,448,979	10,287,459	13,158,519	2,871,060
	Components of Ending Fund Balance					
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	(2)	(2)	(0)
38	Legally Restricted Balance	9740	10,448,981	10,287,461	13,158,521	2,871,060
39	b) Designated for Economic Unc.					
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	
	Fund Balance Reserves					
	1) Beginning Balance					
45	a) As of July 1 - Estimated					
46	c) Undesignated Amount for Projects	9790				
47	d) Unappropriated Amount	9790	(2)	0	0	

COMPTON UNIFIED SCHOOL DISTRICT
Explanation of Changes from
Estimated Actuals to Unaudited Actuals
2012-2013

General Fund – Restricted (01)

Changes to Revenue

• Decrease in Federal Revenue	\$ (3,176,947)
• Decrease in Other State Revenue	(1,089,327)
• Increase in Other Local Revenue	<u>(218,663)</u>
Total Decrease in Revenue	\$ (4,484,937)

Changes to Expenditures

• Savings from Certificated Salaries budgeted but did not materialize	\$ (1,145,439)
• Savings from Classified Salaries budgeted but did not materialize	(412,125)
• Savings from Employee Benefits due to budgeted salaries not materializing	(537,918)
• Expenditure Savings in Objects 4000-7399 from Sites and Departments, budgeted but not materializing	<u>(9,505,456)</u>
Total Decrease in Expenditures	\$(11,600,967)

Changes to Contributions to Restricted Programs

• Increase in Contributions to Continuation High School Program	\$ 12,734
• Increase in Contributions to Community Day School Program	45,589
• Decrease in Contributions to Class Size Facilities	(74,473)
• Decrease in Contributions to Special Education Program	(2,562,072)
• Increase in Contributions to Home-to-School Transportation Program	549,422
• Decrease in Contributions to Special Education Transportation	(1,634,051)
• Decrease in Contributions to Routine Restricted Program	<u>(582,119)</u>
Total Decrease in Contributions	\$ (4,244,970)

NET CHANGE IN THE RESTRICTED GENERAL FUND BALANCE	\$ 2,871,060
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Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals			2013-14 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) Revenue Limit Sources		8010-8099	119,402,529.01	6,099,858.00	125,502,387.01	121,074,584.00	6,195,890.00	127,270,474.00	-1.4%
2) Federal Revenue		8100-8299	0.00	27,222,727.39	27,222,727.39	0.00	21,438,951.00	21,438,951.00	-21.2%
3) Other State Revenue		8300-8599	35,031,628.64	31,928,377.28	66,960,005.92	31,344,080.00	35,394,173.00	66,738,253.00	-0.3%
4) Other Local Revenue		8600-8799	2,529,138.66	342,227.80	2,871,366.46	1,200,000.00	0.00	1,200,000.00	-58.2%
5) TOTAL REVENUES			156,963,296.31	65,593,190.47	222,556,486.78	153,618,664.00	63,029,014.00	216,647,678.00	-2.7%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	72,833,277.59	28,311,883.43	101,145,161.02	73,059,346.00	27,440,349.00	100,499,695.00	-0.6%
2) Classified Salaries		2000-2999	22,645,967.57	11,809,520.40	34,455,487.97	23,014,818.00	11,953,465.00	34,968,283.00	1.5%
3) Employee Benefits		3000-3999	27,366,299.74	10,006,599.16	37,372,898.90	24,130,255.00	9,728,288.00	33,858,543.00	-9.4%
4) Books and Supplies		4000-4999	2,253,594.04	5,208,752.44	7,462,346.48	3,153,460.00	5,717,808.00	8,871,268.00	18.9%
5) Services and Other Operating Expenditures		5000-5999	16,629,838.93	21,853,442.82	38,483,281.75	12,888,924.00	20,000,204.00	32,949,128.00	-14.4%
6) Capital Outlay		6000-6999	9,783.15	0.00	9,783.15	0.00	0.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	2,792,519.91	5,784,036.00	8,576,555.91	2,780,044.00	5,902,334.00	8,682,378.00	1.2%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(3,346,608.00)	2,790,427.80	(556,180.20)	(2,815,931.00)	2,062,753.00	(753,178.00)	35.4%
9) TOTAL EXPENDITURES			141,184,672.93	85,764,662.05	226,949,334.98	136,210,916.00	82,865,201.00	219,076,117.00	-3.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			15,778,623.38	(20,171,471.58)	(4,392,848.20)	17,407,748.00	(19,836,187.00)	(2,428,439.00)	-44.7%
D. OTHER FINANCING SOURCES/USES									
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	3,660,452.03	0.00	3,660,452.03	2,667,825.00	0.00	2,667,825.00	-27.1%
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	(23,011,633.57)	23,011,633.57	0.00	(18,907,979.00)	18,907,979.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(26,672,085.60)	23,011,633.57	(3,660,452.03)	(21,575,804.00)	18,907,979.00	(2,667,825.00)	-27.1%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals			2013-14 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(10,893,462.22)	2,840,161.99	(8,053,300.23)	(4,168,056.00)	(928,208.00)	(5,096,264.00)	-36.7%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	41,991,106.21	10,318,357.03	52,309,463.24	31,097,643.99	13,158,519.02	44,256,163.01	-15.4%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			41,991,106.21	10,318,357.03	52,309,463.24	31,097,643.99	13,158,519.02	44,256,163.01	-15.4%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			41,991,106.21	10,318,357.03	52,309,463.24	31,097,643.99	13,158,519.02	44,256,163.01	-15.4%
2) Ending Balance, June 30 (E + F1e)			31,097,643.99	13,158,519.02	44,256,163.01	26,929,587.99	12,230,311.02	39,159,899.01	-11.5%
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	353,934.80	0.00	353,934.80	353,934.80	0.00	353,934.80	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	838,893.76	(2.15)	838,891.61	838,891.41	(1.15)	838,890.26	0.0%
b) Restricted		9740	0.00	13,158,521.17	13,158,521.17	0.00	12,230,312.17	12,230,312.17	-7.1%
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	22,836,521.43	0.00	22,836,521.43	18,882,211.78	0.00	18,882,211.78	-17.3%
Reserve for Future Obligations	0000	9780	22,836,521.43		22,836,521.43				
Future Obligations	1100	9780	0.00						
	1100	9780							
Reserve for Future Obligations	0000	9780				18,882,211.78		18,882,211.78	
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	6,918,294.00	0.00	6,918,294.00	6,704,550.00	0.00	6,704,550.00	-3.1%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals			2013-14 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)	
G. ASSETS									
1) Cash									
a) in County Treasury		9110	27,759,495.76	12,667,212.31	40,426,708.07				
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	25,506,130.60	11,870,795.21	37,376,925.81				
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	353,934.80	0.00	353,934.80				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	1,005,152.45	0.00	1,005,152.45				
9) TOTAL, ASSETS			54,774,713.61	24,538,007.52	79,312,721.13				
H. LIABILITIES									
1) Accounts Payable		9500	13,677,069.62	10,662,004.89	24,339,074.51				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	10,000,000.00	0.00	10,000,000.00				
5) Deferred Revenue		9650	0.00	717,483.61	717,483.61				
6) TOTAL, LIABILITIES			23,677,069.62	11,379,488.50	35,056,558.12				
I. FUND EQUITY									
Ending Fund Balance, June 30 (must agree with line F2) (G9 - H6)			31,097,643.99	13,158,519.02	44,256,163.01				

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals			2013-14 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)	
REVENUE LIMIT SOURCES									
Principal Apportionment State Aid - Current Year		8011	74,981,307.00	0.00	74,981,307.00	111,674,125.00	0.00	111,674,125.00	48.9%
Education Protection Account State Aid - Current Year		8012	26,968,524.00	0.00	26,968,524.00	0.00	0.00	0.00	-100.0%
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	1,533,953.70	0.00	1,533,953.70	0.00	0.00	0.00	-100.0%
Tax Relief Subventions Homeowners' Exemptions		8021	119,736.50	0.00	119,736.50	119,767.00	0.00	119,767.00	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	19,772.45	0.00	19,772.45	19,772.00	0.00	19,772.00	0.0%
County & District Taxes Secured Roll Taxes		8041	13,953,218.06	0.00	13,953,218.06	13,318,507.00	0.00	13,318,507.00	-4.5%
Unsecured Roll Taxes		8042	397,268.38	0.00	397,268.38	397,268.00	0.00	397,268.00	0.0%
Prior Years' Taxes		8043	816,103.37	0.00	816,103.37	518,858.00	0.00	518,858.00	-36.4%
Supplemental Taxes		8044	317,030.04	0.00	317,030.04	502,934.00	0.00	502,934.00	58.6%
Education Revenue Augmentation Fund (ERAF)		8045	4,925,947.23	0.00	4,925,947.23	(164,407.00)	0.00	(164,407.00)	-103.3%
Community Redevelopment Funds (SB 617/699/1992)		8047	2,073,985.70	0.00	2,073,985.70	1,553,505.00	0.00	1,553,505.00	-25.1%
Penalties and Interest from Delinquent Taxes		8048	19,968.10	0.00	19,968.10	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%
Subtotal, Revenue Limit Sources			126,126,814.53	0.00	126,126,814.53	127,940,329.00	0.00	127,940,329.00	1.4%
Revenue Limit Transfers									
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	(6,099,858.00)		(6,099,858.00)	(6,195,890.00)		(6,195,890.00)	1.6%
Continuation Education ADA Transfer	2200	8091		1,299,755.00	1,299,755.00		1,320,214.00	1,320,214.00	1.6%
Community Day Schools Transfer	2430	8091		164,622.00	164,622.00		167,213.00	167,213.00	1.6%
Special Education ADA Transfer	6500	8091		4,635,481.00	4,635,481.00		4,708,463.00	4,708,463.00	1.6%
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(624,427.52)	0.00	(624,427.52)	(669,855.00)	0.00	(669,855.00)	7.3%
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%
TOTAL, REVENUE LIMIT SOURCES			119,402,529.01	6,099,858.00	125,502,387.01	121,074,584.00	6,195,890.00	127,270,474.00	1.4%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	3,450,079.49	3,450,079.49	0.00	3,842,939.00	3,842,939.00	11.4%
Special Education Discretionary Grants		8182	0.00	577,221.00	577,221.00	0.00	541,738.00	541,738.00	-6.1%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290		17,166,883.17	17,166,883.17		12,754,420.00	12,754,420.00	-25.7%
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		3,284,271.69	3,284,271.69		2,158,116.00	2,158,116.00	-34.3%
NCLB: Title III, Immigrant Education Program	4201	8290		43,456.41	43,456.41		44,710.00	44,710.00	2.9%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals			2013-14 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		1,043,901.13	1,043,901.13		943,732.00	943,732.00	-9.6%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4810	8290		0.00	0.00		0.00	0.00	0.0%
	3011-3020, 3026-3205, 4036-4126, 5510	8290							
Other No Child Left Behind		8290		1,076,787.12	1,076,787.12		741,234.00	741,234.00	-31.2%
Vocational and Applied Technology Education	3500-3699	8290		332,411.56	332,411.56		284,701.00	284,701.00	-14.4%
Safe and Drug Free Schools	3700-3799	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	247,715.82	247,715.82	0.00	127,361.00	127,361.00	-48.6%
TOTAL FEDERAL REVENUE			0.00	27,222,727.39	27,222,727.39	0.00	21,438,951.00	21,438,951.00	-21.2%
OTHER STATE REVENUE									
Other State Apportionments									
Community Day School Additional Funding Current Year	2430	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	2430	8319		(30,729.00)	(30,729.00)		0.00	0.00	-100.0%
ROC/P Entitlement Current Year	6355-6360	8311		36,099.00	36,099.00		649,456.00	649,456.00	1699.1%
Prior Years	6355-6360	8319		60,959.00	60,959.00		0.00	0.00	-100.0%
Special Education Master Plan Current Year	6500	8311		8,949,591.00	8,949,591.00		9,233,352.00	9,233,352.00	3.2%
Prior Years	6500	8319		(199,340.00)	(199,340.00)		0.00	0.00	-100.0%
Home-to-School Transportation	7230	8311		1,669,047.00	1,669,047.00		1,626,710.00	1,626,710.00	-2.5%
Economic Impact Aid	7090-7091	8311		8,769,804.00	8,769,804.00		10,259,633.00	10,259,633.00	17.0%
Spec. Ed. Transportation	7240	8311		1,229,485.00	1,229,485.00		1,225,297.00	1,225,297.00	-0.3%
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	6,851,161.00	0.00	6,851,161.00	6,280,344.00	0.00	6,280,344.00	-8.3%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	659,358.00	0.00	659,358.00	655,047.00	0.00	655,047.00	-0.7%
Lottery - Unrestricted and Instructional Materials		8560	3,477,320.35	1,019,932.32	4,497,252.67	3,318,860.00	802,950.00	4,121,810.00	-8.3%
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									
School Based Coordination Program	7250	8590		0.00	0.00		0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		3,447,073.00	3,447,073.00		2,930,012.00	2,930,012.00	-15.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650-6690	8590		0.00	0.00		0.00	0.00	0.0%
Healthy Start	6240	8590		0.00	0.00		0.00	0.00	0.0%
Class Size Reduction Facilities	8200	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		4,863,300.00	4,863,300.00		6,087,688.00	6,087,688.00	25.2%
All Other State Revenue	All Other	8590	24,043,789.29	2,113,155.96	26,156,945.25	21,089,829.00	2,579,075.00	23,668,904.00	-9.5%
TOTAL, OTHER STATE REVENUE			35,031,628.64	31,928,377.28	66,960,005.92	31,344,080.00	35,394,173.00	66,738,253.00	-0.3%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals			2013-14 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)	
OTHER LOCAL REVENUE									
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	652,023.53	0.00	652,023.53	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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	1,324,390.09	0.00	1,324,390.09	800,000.00	0.00	800,000.00	-39.6%
Interest		8660	425,560.20	0.00	425,560.20	400,000.00	0.00	400,000.00	-6.0%
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	0.00	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	123,659.84	342,227.80	465,887.64	0.00	0.00	0.00	-100.0%
Tuition		8710	3,505.00	0.00	3,505.00	0.00	0.00	0.00	-100.0%
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	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	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	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	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%
TOTAL, OTHER LOCAL REVENUE			2,529,138.66	342,227.80	2,871,366.46	1,200,000.00	0.00	1,200,000.00	-58.2%
TOTAL, REVENUES			156,963,296.31	65,593,190.47	222,556,486.78	153,618,664.00	63,029,014.00	216,647,678.00	-2.7%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals			2013-14 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)	
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	62,936,638.38	24,019,478.50	86,956,116.88	63,330,902.00	23,171,328.00	86,502,230.00	-0.5%
Certificated Pupil Support Salaries		1200	2,914,284.67	2,231,919.06	5,146,203.73	2,665,968.00	2,404,174.00	5,070,142.00	-1.5%
Certificated Supervisors' and Administrators' Salaries		1300	6,982,354.54	1,677,210.87	8,659,565.41	7,062,476.00	1,474,057.00	8,536,533.00	-1.4%
Other Certificated Salaries		1900	0.00	383,275.00	383,275.00	0.00	390,790.00	390,790.00	2.0%
TOTAL, CERTIFICATED SALARIES			72,833,277.59	28,311,883.43	101,145,161.02	73,059,346.00	27,440,349.00	100,499,695.00	-0.6%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	375,099.53	4,058,901.95	4,434,001.48	253,252.00	4,523,601.00	4,776,853.00	7.7%
Classified Support Salaries		2200	9,354,196.92	4,532,794.58	13,886,991.50	10,292,601.00	4,179,186.00	14,471,787.00	4.2%
Classified Supervisors' and Administrators' Salaries		2300	5,743,749.57	506,799.89	6,250,549.46	5,658,730.00	581,735.00	6,240,465.00	-0.2%
Clerical, Technical and Office Salaries		2400	6,876,947.93	1,494,621.91	8,371,569.84	6,480,635.00	1,202,271.00	7,682,906.00	-8.2%
Other Classified Salaries		2900	295,973.62	1,216,402.07	1,512,375.69	329,600.00	1,466,672.00	1,796,272.00	18.8%
TOTAL, CLASSIFIED SALARIES			22,645,967.57	11,809,520.40	34,455,487.97	23,014,818.00	11,953,465.00	34,968,283.00	1.5%
EMPLOYEE BENEFITS									
STRS		3101-3102	5,813,734.38	2,332,275.75	8,146,010.13	5,801,617.00	2,245,876.00	8,047,493.00	-1.2%
PERS		3201-3202	3,162,057.14	1,189,377.22	4,351,434.36	3,408,800.00	1,229,828.00	4,638,628.00	6.6%
OASDI/Medicare/Alternative		3301-3302	2,658,297.37	1,301,605.84	3,959,903.21	2,704,629.00	1,321,597.00	4,026,226.00	1.7%
Health and Welfare Benefits		3401-3402	8,621,585.71	3,160,398.12	11,781,983.83	9,044,217.00	3,618,863.00	12,663,080.00	7.5%
Unemployment Insurance		3501-3502	951,489.35	410,073.25	1,361,562.60	48,061.00	28,906.00	76,957.00	-94.3%
Workers' Compensation		3601-3602	3,562,782.83	1,513,080.98	5,075,863.81	3,122,941.00	1,283,218.00	4,406,159.00	-13.2%
OPEB, Allocated		3701-3702	48,065.00	0.00	48,065.00	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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	2,548,287.96	99,790.00	2,648,077.96	0.00	0.00	0.00	-100.0%
TOTAL, EMPLOYEE BENEFITS			27,366,299.74	10,006,599.16	37,372,898.90	24,130,255.00	9,728,288.00	33,858,543.00	-9.4%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	533,054.96	458.98	533,513.94	633,261.00	0.00	633,261.00	18.7%
Books and Other Reference Materials		4200	2,702.30	519,187.65	521,889.95	600,000.00	339,982.00	939,982.00	80.1%
Materials and Supplies		4300	1,532,104.71	3,152,587.07	4,684,691.78	1,916,199.00	4,907,496.00	6,823,695.00	45.7%
Noncapitalized Equipment		4400	185,732.07	1,351,790.24	1,537,522.31	4,000.00	305,330.00	309,330.00	-79.9%
Food		4700	0.00	184,728.50	184,728.50	0.00	165,000.00	165,000.00	-10.7%
TOTAL, BOOKS AND SUPPLIES			2,253,594.04	5,208,752.44	7,462,346.48	3,153,460.00	5,717,808.00	8,871,268.00	18.9%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	74,894.12	210,472.66	285,366.78	75,637.00	262,427.00	338,064.00	18.5%
Dues and Memberships		5300	60,457.11	10,950.00	71,407.11	26,850.00	12,400.00	39,250.00	-45.0%
Insurance		5400 - 5450	3,097,684.00	0.00	3,097,684.00	1,356,966.00	0.00	1,356,966.00	-56.2%
Operations and Housekeeping Services		5500	5,118,719.56	88,346.48	5,207,066.04	5,010,277.00	53,965.00	5,064,242.00	-2.7%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,756,579.61	1,324,195.15	3,080,774.76	1,583,850.00	1,290,991.00	2,874,841.00	-6.7%
Transfers of Direct Costs		5710	(507,931.96)	507,931.96	0.00	(279,409.00)	279,409.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(10,369.41)	22,028.50	11,659.09	0.00	1,646.00	1,646.00	-85.9%
Professional/Consulting Services and Operating Expenditures		5800	5,998,155.07	19,689,518.07	25,687,673.14	3,776,103.00	18,159,366.00	21,935,469.00	-14.6%
Communications		5900	1,041,650.83	0.00	1,041,650.83	1,338,650.00	0.00	1,338,650.00	28.5%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			16,629,838.93	21,853,442.82	38,483,281.75	12,888,924.00	20,060,204.00	32,949,128.00	-14.4%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals			2013-14 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)	
CAPITAL OUTLAY									
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	9,783.15	0.00	9,783.15	0.00	0.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			9,783.15	0.00	9,783.15	0.00	0.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
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	5,784,036.00	5,784,036.00	0.00	5,902,334.00	5,902,334.00	2.0%
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 Transfers	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		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	1,947,762.50	0.00	1,947,762.50	1,275,044.00	0.00	1,275,044.00	-34.5%
Other Debt Service - Principal		7439	844,757.41	0.00	844,757.41	1,505,000.00	0.00	1,505,000.00	78.2%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			2,792,519.91	5,784,036.00	8,576,555.91	2,780,044.00	5,902,334.00	8,682,378.00	1.2%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(2,790,427.80)	2,790,427.80	0.00	(2,062,753.00)	2,062,753.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(556,180.20)	0.00	(556,180.20)	(753,178.00)	0.00	(753,178.00)	35.4%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(3,346,608.00)	2,790,427.80	(556,180.20)	(2,815,931.00)	2,062,753.00	(753,178.00)	35.4%
TOTAL, EXPENDITURES			141,184,672.93	85,764,662.05	226,949,334.98	136,210,916.00	82,865,201.00	219,076,117.00	-3.5%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals			2013-14 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)	
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
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%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	992,627.03	0.00	992,627.03	0.00	0.00	0.00	-100.0%
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			3,660,452.03	0.00	3,660,452.03	2,667,825.00	0.00	2,667,825.00	-27.1%
OTHER SOURCES/USES									
SOURCES									
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%
USES									
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%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(23,011,633.57)	23,011,633.57	0.00	(18,907,979.00)	18,907,979.00	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			(23,011,633.57)	23,011,633.57	0.00	(18,907,979.00)	18,907,979.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(26,672,085.60)	23,011,633.57	(3,660,452.03)	(21,575,804.00)	18,907,979.00	(2,667,825.00)	-27.1%

Description	Function Codes	Object Codes	2012-13 Unaudited Actuals			2013-14 Budget		Total Fund col. D + E (F)	% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)		
A. REVENUES									
1) Revenue Limit Sources		8010-8099	119,402,529.01	6,099,858.00	125,502,387.01	121,074,584.00	6,195,890.00	127,270,474.00	29.0%
2) Federal Revenue		8100-8299	0.00	27,222,727.39	27,222,727.39	0.00	21,438,951.00	21,438,951.00	-21.2%
3) Other State Revenue		8300-8599	35,031,628.64	31,928,377.28	66,960,005.92	31,344,080.00	35,394,173.00	66,738,253.00	-0.3%
4) Other Local Revenue		8600-8799	2,529,138.65	342,227.80	2,871,366.46	1,200,000.00	0.00	1,200,000.00	-58.2%
5) TOTAL, REVENUES			156,963,296.31	65,593,190.47	222,556,486.78	153,618,664.00	63,029,014.00	216,647,678.00	10.8%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		79,236,656.49	53,027,778.72	132,264,435.21	78,689,305.00	52,496,553.00	131,185,858.00	-0.8%
2) Instruction - Related Services	2000-2999		12,826,658.95	8,011,962.21	20,638,621.16	12,654,386.00	6,800,981.00	19,455,367.00	-5.7%
3) Pupil Services	3000-3999		6,378,901.38	10,879,440.27	17,258,341.65	5,686,649.00	10,682,225.00	16,368,874.00	-5.2%
4) Ancillary Services	4000-4999		1,066,351.04	12,254.07	1,078,605.11	1,073,315.00	0.00	1,073,315.00	-0.5%
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		17,743,816.36	2,795,604.60	20,539,420.96	12,469,912.00	2,062,753.00	14,532,665.00	-29.2%
8) Plant Services	8000-8999		21,302,092.01	5,253,586.18	26,555,678.19	22,857,305.00	4,920,355.00	27,777,660.00	4.6%
9) Other Outgo	9000-9999	Except 7600-7699	2,830,196.70	5,784,036.00	8,614,232.70	2,780,044.00	5,902,334.00	6,682,378.00	0.8%
10) TOTAL, EXPENDITURES			141,184,672.93	85,764,662.05	226,949,334.98	136,210,916.00	82,865,201.00	219,076,117.00	-3.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)									
			15,778,623.38	(20,171,471.58)	(4,392,848.20)	17,407,748.00	(19,836,187.00)	(2,428,439.00)	-44.7%
D. OTHER FINANCING SOURCES/USES									
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	3,660,452.03	0.00	3,660,452.03	2,667,825.00	0.00	2,667,825.00	-27.1%
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	(23,011,633.57)	23,011,633.57	0.00	(18,907,979.00)	18,907,979.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(23,011,633.57)	23,011,633.57	(3,660,452.03)	(21,575,804.00)	18,907,979.00	(2,667,825.00)	-27.1%

Description	Function Codes	Object Codes	2012-13 Unaudited Actuals			2013-14 Budget		Total Fund col. D + E (F)	% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(10,893,462.22)	2,840,161.99	(8,053,300.23)	(4,168,058.00)	(928,208.00)	(5,096,264.00)	-36.7%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	41,991,106.21	10,318,357.03	52,309,463.24	31,097,643.99	13,158,519.02	44,256,163.01	-15.4%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			41,991,106.21	10,318,357.03	52,309,463.24	31,097,643.99	13,158,519.02	44,256,163.01	-15.4%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			41,991,106.21	10,318,357.03	52,309,463.24	31,097,643.99	13,158,519.02	44,256,163.01	-15.4%
2) Ending Balance, June 30 (E + F1e)									
			31,097,643.99	13,158,519.02	44,256,163.01	26,929,587.99	12,230,311.02	39,159,899.01	-11.5%
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	353,934.80	0.00	353,934.80	353,934.80	0.00	353,934.80	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	838,893.76	(2.15)	838,891.61	838,891.41	(1.15)	838,890.26	0.0%
b) Restricted		9740	0.00	13,158,521.17	13,158,521.17	0.00	12,230,312.17	12,230,312.17	-7.1%
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	22,836,521.43	0.00	22,836,521.43	18,882,211.78	0.00	18,882,211.78	-17.3%
Reserve for Future Obligations	0000	9780	22,836,521.43		22,836,521.43				
Future Obligations	1100	9780	0.00						
	1100	9780							
Reserve for Future Obligations	0000	9780				18,882,211.78		18,882,211.78	
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	6,918,294.00	0.00	6,918,294.00	6,704,550.00	0.00	6,704,550.00	-3.1%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Resource	Description	2012-13 Unaudited Actuals	2013-14 Budget
5640	Medi-Cal Billing Option	38,137.00	0.00
5810	Other Restricted Federal	1,177,796.87	1,177,796.87
6300	Lottery: Instructional Materials	987,339.50	987,339.50
6512	Special Ed: Mental Health Services	1,325,090.91	1,325,090.91
7090	Economic Impact Aid (EIA): State Compensatory Education (SCE)	1,849,720.20	1,849,720.20
7240	Transportation: Special Education (Severely Disabled/Orthopedically	166,312.12	166,312.12
7400	Quality Education Investment Act	1,707,873.61	313,498.61
7810	Other Restricted State	0.00	530,734.00
9010	Other Restricted Local	5,906,250.96	5,879,819.96
Total, Restricted Balance		13,158,521.17	12,230,312.17

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
2012-2013

	A	B	C	D	E	F
1	DESCRIPTION	ACCOUNT CODES	2012-13 Adopted Budget	2012-13 Estimated Actuals	2012-13 Unaudited Actuals	Change (E-D)
2	A. Revenue					
3	1) Revenue Limit Sources	8010-8099	0	0	0	0
4	2) Federal Revenues	8100-8299	401,136	157,889	153,481	(4,408)
5	3) Other State Revenues	8300-8599	0	18,712	0	(18,712)
6	4) Other Local Revenues	8600-8799	0	41,984	54,741	12,757
6	5) Total Revenues		401,136	218,585	208,222	(10,363)
7	B. Expenditures					
8	1) Certificated Salaries	1000-1999	400,173	336,325	526,873	190,548
9	2) Classified Salaries	2000-2999	265,568	230,801	225,256	(5,545)
10	3) Employee Benefits	3000-3999	309,272	233,467	264,135	30,668
11	4) Books and Supplies	4000-4999	94,406	24,248	17,985	(6,263)
12	5) Services, Other Operating Expenses	5000-5999	93,637	6,066	11,207	5,141
13	6) Capital Outlay	6000-6599	0	6,379	0	(6,379)
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	38,080	38,080	0	(38,080)
16	9) Total Expenditures		1,201,136	875,366	1,045,456	170,090
17	C. Excess (Deficiency) of Revenues Over Expenditures Before Other Financing Sources and Uses					
18			(800,000)	(656,781)	(837,235)	(180,454)
19						
20	D. Other Financing Sources/Uses					
21	1) Interfund Transfers					
22	a) Transfers In	8910-8929	800,000	800,000	800,000	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	8990-8999	0	0	0	0
28	4) Total, Other Financing sources/Uses		800,000	800,000	800,000	0
29	E. Net Increase (Decrease) in Fund Balance					
30			0	143,219	(37,235)	(180,454)
31	Fund Balance Reserves					
32	1) Beginning Balance					
33	a) As of July 1 - Estimated	9791	72,812	72,812	72,812	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		72,812	72,812	72,812	0
38	2) Ending Balance June 30		72,812	216,031	35,577	(180,454)
39	Components of Ending Fund Balance					
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	72,812	216,031	35,577	(180,454)
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	
52	Future State Deficits	0000-9780	0	0	0	0
53	Fund Balance Reserves					
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
2012-2013

Adult Education Fund (11)

Changes to Revenues

• Decrease in Federal Revenue	\$ (4,408)
• Decrease in Other State Revenue	(18,712)
• Increase in Other Local Revenue	<u>2,757</u>
Total Decrease in Revenue	\$ (10,363)
12,514	

Changes to Expenditures

• Increase in Certificated Salaries budgeted due to additional extra duty and hourly assignments	\$ 190,548
• Savings from Classified Salaries budgeted but did not materialize	\$ (5,545)
• Increase in Employee Benefits associated with additional assignments	\$ 30,668
• Expenditure Savings in Objects 4000-7399 budgeted but did not materialize	<u>\$ (45,581)</u>
Total Increase in Expenditures	\$ 170,090

NET CHANGE IN THE ADULT EDUCATION FUND BALANCE	\$ (180,454)
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Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	153,481.00	144,272.00	-6.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	54,740.51	41,984.00	-23.3%
5) TOTAL, REVENUES			208,221.51	186,256.00	-10.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	526,873.04	336,325.00	-36.2%
2) Classified Salaries		2000-2999	225,256.43	230,801.00	2.5%
3) Employee Benefits		3000-3999	264,135.08	212,936.00	-19.4%
4) Books and Supplies		4000-4999	17,984.60	36,441.00	102.6%
5) Services and Other Operating Expenditures		5000-5999	11,207.04	0.00	-100.0%
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	1,395.00	New
9) TOTAL, EXPENDITURES			1,045,456.19	817,898.00	-21.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)					
			(837,234.68)	(631,642.00)	-24.6%
D. OTHER FINANCING SOURCES/USES					
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	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(37,234.68)	168,358.00	-552.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	72,811.57	35,576.89	-51.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			72,811.57	35,576.89	-51.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			72,811.57	35,576.89	-51.1%
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	1.98	0.00	-100.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	35,574.91	203,934.91	473.3%
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	(0.02)	New

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	59,323.86		
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	130,911.68		
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) TOTAL, ASSETS			190,235.54		
H. LIABILITIES					
1) Accounts Payable		9500	150,250.48		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Deferred Revenue		9650	4,408.17		
6) TOTAL, LIABILITIES			154,658.65		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 - H6)			35,576.89		

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
FEDERAL REVENUE					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
No Child Left Behind	3105, 3200, 4045	8290	0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	31,175.00	29,305.00	-6.0%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	122,306.00	114,967.00	-6.0%
TOTAL, FEDERAL REVENUE			153,481.00	144,272.00	-6.0%
OTHER STATE REVENUE					
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%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
OTHER LOCAL REVENUE					
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	3,695.51	3,574.00	-3.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	51,045.00	38,410.00	-24.8%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			54,740.51	41,984.00	-23.3%
TOTAL, REVENUES			208,221.51	186,256.00	-10.5%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	395,506.73	217,990.00	-44.9%
Certificated Pupil Support Salaries		1200	8,662.23	8,576.00	-1.0%
Certificated Supervisors' and Administrators' Salaries		1300	122,704.08	109,759.00	-10.5%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			526,873.04	336,325.00	-36.2%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	30,947.98	27,265.00	-11.9%
Classified Support Salaries		2200	23,725.68	47,080.00	98.4%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	157,993.46	156,456.00	-1.0%
Other Classified Salaries		2900	12,589.31	0.00	-100.0%
TOTAL, CLASSIFIED SALARIES			225,256.43	230,801.00	2.5%
EMPLOYEE BENEFITS					
STRS		3101-3102	49,256.21	45,850.00	-6.9%
PERS		3201-3202	42,582.18	26,350.00	-38.1%
OASDI/Medicare/Alternative		3301-3302	36,225.01	31,560.00	-12.9%
Health and Welfare Benefits		3401-3402	80,269.28	64,625.00	-19.5%
Unemployment Insurance		3501-3502	10,815.15	10,285.00	-4.9%
Workers' Compensation		3601-3602	39,587.25	34,266.00	-13.4%
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	5,400.00	0.00	-100.0%
TOTAL, EMPLOYEE BENEFITS			264,135.08	212,936.00	-19.4%
BOOKS AND SUPPLIES					
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	16,520.81	36,441.00	120.6%
Noncapitalized Equipment		4400	1,463.79	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			17,984.60	36,441.00	102.6%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	538.94	0.00	-100.0%
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	9,659.49	0.00	-100.0%
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	1,008.61	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			11,207.04	0.00	-100.0%
CAPITAL OUTLAY					
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%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
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%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	0.00	1,395.00	New
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	1,395.00	New
TOTAL, EXPENDITURES			1,045,456.19	817,898.00	-21.8%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	800,000.00	800,000.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			800,000.00	800,000.00	0.0%
INTERFUND TRANSFERS OUT					
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%
OTHER SOURCES/USES					
SOURCES					
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%
USES					
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%
CONTRIBUTIONS					
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%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			800,000.00	800,000.00	0.0%

Description	Function Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	153,481.00	144,272.00	-6.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	54,740.51	41,984.00	-23.3%
5) TOTAL, REVENUES			208,221.51	186,256.00	-10.5%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		625,161.60	404,695.00	-35.3%
2) Instruction - Related Services	2000-2999		379,652.61	341,548.00	-10.0%
3) Pupil Services	3000-3999		9,734.36	9,649.00	-0.9%
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		0.00	1,395.00	New
8) Plant Services	8000-8999		30,907.62	60,611.00	96.1%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,045,456.19	817,898.00	-21.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(837,234.68)	(631,642.00)	-24.6%
D. OTHER FINANCING SOURCES/USES					
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	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(37,234.68)	168,358.00	-552.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	72,811.57	35,576.89	-51.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			72,811.57	35,576.89	-51.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			72,811.57	35,576.89	-51.1%
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	1.98	0.00	-100.0%
c) Committed					
Stabilization Arrangements					
Other Commitments (by Resource/Object)		9750	0.00	0.00	0.0%
		9760	35,574.91	203,934.91	473.3%
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	(0.02)	New

Resource	Description	2012-13 Unaudited Actuals	2013-14 Budget
3913	Adult Education: Adult Secondary Education	1.98	0.00
Total, Restricted Balance		1.98	0.00

Child Development Fund 12.0

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
2012-2013

	A	B	C	D	E	F
1	DESCRIPTION	ACCOUNT CODES	2012-13 Adopted Budget	2012-13 Estimated Actuals	2012-13 Unaudited Actuals	Change (E-D)
	A. Revenue					
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	1,623,249	1,617,075	(6,174)
5	4) Other Local Revenues	8600-8799	27,158	38,409	33,780	(4,629)
6	5) Total Revenues		2,067,358	1,661,658	1,650,855	(10,803)
	B. Expenditures					
7	1) Certificated Salaries	1000-1999	764,270	778,655	766,936	(11,719)
8	2) Classified Salaries	2000-2999	353,694	370,496	353,880	(16,616)
9	3) Employee Benefits	3000-3999	405,085	373,321	364,683	(8,638)
10	4) Books and Supplies	4000-4999	235,966	38,002	34,953	(3,049)
11	5) Services, Other Operating Expenses	5000-5999	180,413	25,882	62,747	36,865
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	127,930	72,302	64,569	(7,733)
16	9) Total Expenditures		2,067,358	1,658,658	1,647,768	(10,890)
17	C. Excess (Deficiency) of Revenues Over Expenditures Before Other Financing Sources and Uses					
18			0	3,000	3,087	87
19						
	D. Other Financing Sources/Uses					
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	4) Total, Other Financing sources/Uses		0	0	0	0
26	E. Net Increase (Decrease) in Fund Balance					
			0	3,000	3,087	87
	Fund Balance Reserves					
27	1) Beginning Balance					
28	a) As of July 1 - Estimated	9791	546	546	546	0
29	b) Unaudited Actual Adj.	9792				
30	c) As of July 1 - Unaudited					
31	d) Audit Adj/Restatement	9793	0	0	790	790
32	e) Net Beginning Balance		546	546	1,337	790
	2) Ending Balance June 30		546	3,546	4,424	877
	Components of Ending Fund Balance					
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	546	546	3,449	2,903
39	Other Commitments	9760	0	3,000	975	(2,025)
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
	Fund Balance Reserves					
46	1) Beginning Balance					
47	a) As of July 1 - Estimated					
48	c) Undesignated Amount for Projects	9790				
	d) Unappropriated Amount	9790	0	0	(0)	

COMPTON UNIFIED SCHOOL DISTRICT
Explanation of Changes from
Estimated Actuals to Unaudited Actuals
2012-2013

Child Development Fund (12)

Changes to Revenues

• Decrease in Other State Revenue	\$ (6,174)
• Decrease in Other Local Revenue	(4,629)
Total Decrease in Revenues	\$ (10,803)

Changes to Expenditures

• Decrease in Certificated Salaries budgeted but did not materialize	\$ (1,719)
• Decrease in Classified Salaries budgeted but did not materialize	(6,616)
• Decrease in Employee Benefits budgeted but did not materialize	(8,638)
• Increase in expenditures - Objects 4000-7399	26,083
Total Decrease in Expenditures	\$ (10,890)

NET CHANGE IN THE CHILD DEVELOPMENT FUND BALANCE	\$ 87
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Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
A. REVENUES					
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	1,617,075.00	1,623,249.00	0.4%
4) Other Local Revenue		8600-8799	33,779.64	3,000.00	-91.1%
5) TOTAL, REVENUES			1,650,854.64	1,626,249.00	-1.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	766,935.71	612,608.00	-20.1%
2) Classified Salaries		2000-2999	353,879.64	445,044.00	25.8%
3) Employee Benefits		3000-3999	364,683.19	456,855.00	25.3%
4) Books and Supplies		4000-4999	34,952.96	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	62,746.59	0.00	-100.0%
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	64,569.43	108,742.00	68.4%
9) TOTAL, EXPENDITURES			1,647,767.52	1,623,249.00	-1.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			3,087.12	3,000.00	-2.8%
D. OTHER FINANCING SOURCES/USES					
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	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			3,087.12	3,000.00	-2.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	546.30	4,423.70	709.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			546.30	4,423.70	709.8%
d) Other Restatements		9795	790.28	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,336.58	4,423.70	231.0%
2) Ending Balance, June 30 (E + F1e)			4,423.70	7,423.70	67.8%
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			3,448.57	3,448.57	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	975.13	3,975.13	307.7%
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	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	342,309.36		
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	1,299,531.83		
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) TOTAL, ASSETS			1,641,841.19		
H. LIABILITIES					
1) Accounts Payable		9500	1,637,406.16		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Deferred Revenue		9650	11.33		
6) TOTAL, LIABILITIES			1,637,417.49		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 - H6)			4,423.70		

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
FEDERAL REVENUE					
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%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
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	1,617,075.00	1,623,249.00	0.4%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			1,617,075.00	1,623,249.00	0.4%
OTHER LOCAL REVENUE					
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	3,087.12	3,000.00	-2.8%
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	30,692.52	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			33,779.64	3,000.00	-91.1%
TOTAL, REVENUES			1,650,854.64	1,626,249.00	-1.5%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	662,751.59	510,404.00	-23.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	104,184.12	102,204.00	-1.9%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			766,935.71	612,608.00	-20.1%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	304,034.52	370,755.00	21.9%
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	49,845.12	74,289.00	49.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			353,879.64	445,044.00	25.8%
EMPLOYEE BENEFITS					
STRS		3101-3102	29,668.24	40,611.00	36.9%
PERS		3201-3202	82,320.64	91,981.00	11.7%
OASDI/Medicare/Alternative		3301-3302	61,721.89	72,749.00	17.9%
Health and Welfare Benefits		3401-3402	135,138.71	206,967.00	53.2%
Unemployment Insurance		3501-3502	11,306.63	675.00	-94.0%
Workers' Compensation		3601-3602	42,027.08	43,872.00	4.4%
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	2,500.00	0.00	-100.0%
TOTAL, EMPLOYEE BENEFITS			364,683.19	456,855.00	25.3%
BOOKS AND SUPPLIES					
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	29,790.24	0.00	-100.0%
Noncapitalized Equipment		4400	5,162.72	0.00	-100.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			34,952.96	0.00	-100.0%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	2,571.81	0.00	-100.0%
Dues and Memberships		5300	4,750.00	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	48,888.00	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	37.80	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	6,498.98	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			62,746.59	0.00	-100.0%
CAPITAL OUTLAY					
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%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
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%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	64,569.43	108,742.00	68.4%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			64,569.43	108,742.00	68.4%
TOTAL, EXPENDITURES			1,647,767.52	1,623,249.00	-1.5%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
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%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
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%
USES					
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%
CONTRIBUTIONS					
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	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
A. REVENUES					
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	1,617,075.00	1,623,249.00	0.4%
4) Other Local Revenue		8600-8799	33,779.64	3,000.00	-91.1%
5) TOTAL, REVENUES			1,650,854.64	1,626,249.00	-1.5%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		1,328,141.44	1,285,085.00	-3.2%
2) Instruction - Related Services	2000-2999		255,056.65	229,422.00	-10.1%
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		64,569.43	108,742.00	68.4%
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			1,647,767.52	1,623,249.00	-1.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			3,087.12	3,000.00	-2.8%
D. OTHER FINANCING SOURCES/USES					
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	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			3,087.12	3,000.00	-2.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	546.30	4,423.70	709.8%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			546.30	4,423.70	709.8%
d) Other Restatements					
		9795	790.28	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			1,336.58	4,423.70	231.0%
2) Ending Balance, June 30 (E + F1e)					
			4,423.70	7,423.70	67.8%
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	3,448.57	3,448.57	0.0%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)					
		9760	975.13	3,975.13	307.7%
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%

Resource	Description	2012-13 Unaudited Actuals	2013-14 Budget
6130	Child Development: Center-Based Reserve Account	3,448.57	3,448.57
Total, Restricted Balance		<u>3,448.57</u>	<u>3,448.57</u>

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
2012-2013

	A	B	C	D	E	F
1	DESCRIPTION	ACCOUNT CODES	2012-13 Adopted Budget	2012-13 Estimated Actuals	2012-13 Unaudited Actuals	Change (E-D)
	A. Revenue					
2	1) Revenue Limit Sources	8010-8099	0	0	0	0
3	2) Federal Revenues	8100-8299	10,413,115	11,830,707	11,759,687	(71,020)
4	3) Other State Revenues	8300-8599	980,488	905,488	1,085,375	179,887
5	4) Other Local Revenues	8600-8799	147,080	103,418	58,337	(45,081)
6	5) Total Revenues		11,540,683	12,839,613	12,903,399	63,786
	B. Expenditures					
7	1) Certificated Salaries	1000-1999	0	0	0	0
8	2) Classified Salaries	2000-2999	5,292,949	4,217,439	4,011,669	(205,770)
9	3) Employee Benefits	3000-3999	2,263,531	1,345,762	1,326,985	(18,777)
10	4) Books and Supplies	4000-4999	2,653,047	6,016,935	5,177,246	(839,689)
11	5) Services, Other Operating Expenses	5000-5999	843,065	892,811	588,120	(304,691)
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	491,611	3,520
16	9) Total Expenditures		11,540,683	12,961,038	11,595,630	(1,365,408)
17	C. Excess (Deficiency) of Revenues Over Expenditures Before Other Financing Sources and Uses					
18			0	(121,425)	1,307,769	1,429,194
19						
	D. Other Financing Sources/Uses					
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	4) Total, Other Financing sources/Uses		0	0	0	0
28	E. Net Increase (Decrease) in Fund Balance					
29			0	(121,425)	1,307,769	1,429,194
30	Fund Balance Reserves					
31	1) Beginning Balance					
32	a) As of July 1 - Estimated	9791	860,174	860,174	860,174	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		860,174	860,174	860,174	0
37	2) Ending Balance June 30		860,174	738,749	2,167,942	1,429,194
38	Components of Ending Fund Balance					
39	a) Reserved Amounts					
40	Revolving Cash	9711	0	0	0	0
41	Stores	9712	0	0	101,728	101,728
42	Prepaid Expenditures	9713	0	0	0	0
43	All Others	9719	0	0	0	0
44	Legally Restricted Balance	9740	860,174	711,364	2,063,705	1,352,341
45	Other Commitments	9760	0	27,385	2,509	(24,875)
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	Fund Balance Reserves					
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
2012-2013

Cafeteria Fund (13)

Changes to Revenues

• Decrease in Federal Revenue	\$ (71,020)
• Increase in Other State Revenue	179,887
• Decrease in Other Local Revenue	<u>(45,081)</u>
Total Increase in Revenues	\$ 63,786

Changes to Expenditures

• Decrease in Classified Salaries budgeted but did not materialize	\$ (205,770)
• Decrease in Employee Benefits budgeted but did not materialize	(18,777)
• Decrease in Objects 4000-7399 budgeted but did not materialize	<u>(1,140,860)</u>
Total Decrease in Expenditures	\$ (1,365,408)

**NET CHANGE IN THE CAFETERIA
FUND BALANCE**

\$ 1,429,1946

Unaudited Actuals
Cafeteria Special Revenue Fund
Expenditures by Object

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	11,759,686.67	11,830,707.00	0.6%
3) Other State Revenue		8300-8599	1,085,375.16	905,488.00	-16.6%
4) Other Local Revenue		8600-8799	58,337.08	80,000.00	37.1%
5) TOTAL, REVENUES			12,903,398.91	12,816,195.00	-0.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	4,011,669.23	4,967,203.00	23.8%
3) Employee Benefits		3000-3999	1,326,984.77	1,604,541.00	20.9%
4) Books and Supplies		4000-4999	5,177,245.90	5,165,602.00	-0.2%
5) Services and Other Operating Expenditures		5000-5999	588,119.60	905,258.00	53.9%
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	491,610.77	643,041.00	30.8%
9) TOTAL, EXPENDITURES			11,595,630.27	13,285,645.00	14.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,307,768.64	(469,450.00)	-135.9%
D. OTHER FINANCING SOURCES/USES					
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	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,307,768.64	(469,450.00)	-135.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	860,173.50	2,167,942.14	152.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			860,173.50	2,167,942.14	152.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			860,173.50	2,167,942.14	152.0%
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	101,728.03	101,728.03	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	2,063,704.85	1,589,254.85	-23.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	2,509.26	7,509.26	199.3%
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	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,138,243.49		
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	1,855,371.20		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	101,728.03		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			3,095,342.72		
H. LIABILITIES					
1) Accounts Payable		9500	925,303.90		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Deferred Revenue		9650	2,096.68		
6) TOTAL, LIABILITIES			927,400.58		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 - H6)			2,167,942.14		

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
REVENUE LIMIT SOURCES					
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%
TOTAL, REVENUE LIMIT SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Child Nutrition Programs		8220	11,759,686.67	11,830,707.00	0.6%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			11,759,686.67	11,830,707.00	0.6%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	1,085,375.16	905,488.00	-16.6%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			1,085,375.16	905,488.00	-16.6%
OTHER LOCAL REVENUE					
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	7,454.35	5,000.00	-32.9%
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	50,882.73	75,000.00	47.4%
TOTAL, OTHER LOCAL REVENUE			58,337.08	80,000.00	37.1%
TOTAL, REVENUES			12,903,398.91	12,816,195.00	-0.7%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	2,303,486.19	3,061,722.00	32.9%
Classified Supervisors' and Administrators' Salaries		2300	1,561,090.12	1,793,121.00	14.9%
Clerical, Technical and Office Salaries		2400	140,292.92	112,360.00	-19.9%
Other Classified Salaries		2900	6,800.00	0.00	-100.0%
TOTAL, CLASSIFIED SALARIES			4,011,669.23	4,967,203.00	23.8%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	417,490.47	517,122.00	23.9%
OASDI/Medicare/Alternative		3301-3302	302,833.03	379,993.00	25.5%
Health and Welfare Benefits		3401-3402	383,731.72	543,504.00	41.6%
Unemployment Insurance		3501-3502	42,233.76	2,486.00	-94.1%
Workers' Compensation		3601-3602	150,445.79	161,436.00	7.3%
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	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	30,250.00	0.00	-100.0%
TOTAL, EMPLOYEE BENEFITS			1,326,984.77	1,604,541.00	20.9%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	27,090.99	38,956.00	43.8%
Noncapitalized Equipment		4400	77,236.43	0.00	-100.0%
Food		4700	5,072,918.48	5,126,646.00	1.1%
TOTAL, BOOKS AND SUPPLIES			5,177,245.90	5,165,602.00	-0.2%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	7,995.60	6,300.00	-21.2%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	225,837.12	355,622.00	57.5%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	151,588.34	234,942.00	55.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(11,696.89)	(1,646.00)	-85.9%
Professional/Consulting Services and Operating Expenditures		5800	214,395.43	310,040.00	44.6%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			588,119.60	905,258.00	53.9%
CAPITAL OUTLAY					
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%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	491,610.77	643,041.00	30.8%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			491,610.77	643,041.00	30.8%
TOTAL, EXPENDITURES			11,595,630.27	13,285,645.00	14.6%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	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%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
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%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
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%
CONTRIBUTIONS					
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%
(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	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	11,759,686.67	11,830,707.00	0.6%
3) Other State Revenue		8300-8599	1,085,375.16	905,488.00	-16.6%
4) Other Local Revenue		8600-8799	58,337.08	80,000.00	37.1%
5) TOTAL, REVENUES			12,903,398.91	12,816,195.00	-0.7%
B. EXPENDITURES (Objects 1000-7999)					
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		10,878,182.38	12,286,982.00	13.0%
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		491,610.77	643,041.00	30.8%
8) Plant Services	8000-8999		225,837.12	355,622.00	57.5%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			11,595,630.27	13,285,645.00	14.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			1,307,768.64	(469,450.00)	-135.9%
D. OTHER FINANCING SOURCES/USES					
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	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,307,768.64	(469,450.00)	-135.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	860,173.50	2,167,942.14	152.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			860,173.50	2,167,942.14	152.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			860,173.50	2,167,942.14	152.0%
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	101,728.03	101,728.03	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	2,063,704.85	1,589,254.85	-23.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	2,509.26	7,509.26	199.3%
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%

Resource	Description	2012-13 Unaudited Actuals	2013-14 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School	2,063,704.85	1,589,254.85
Total, Restricted Balance		2,063,704.85	1,589,254.85

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
2012-2013**

	A	B	C	D	E	F
1	DESCRIPTION	ACCOUNT CODES	2012-13 Adopted Budget	2012-13 Estimated Actuals	2012-13 Unaudited Actuals	Change (E-D)
2	A. Revenue					
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	10,000	10,345	345
6	5) Total Revenues		15,000	10,000	10,345	345
7	B. Expenditures					
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	79,315	136,664	57,349
13	6) Capital Outlay	6000-6599	1,582,993	1,582,993	1,573,583	(9,410)
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	9) Total Expenditures		1,811,663	1,662,308	1,710,247	47,939
17	C. Excess (Deficiency) of Revenues Over Expenditures Before Other Financing Sources and Uses					
18			(1,796,663)	(1,652,308)	(1,699,902)	(47,594)
19						
20	D. Other Financing Sources/Uses					
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	4) Total, Other Financing sources/Uses		1,867,825	1,867,825	1,867,825	0
29	E. Net Increase (Decrease) in Fund Balance					
30			71,162	215,517	167,923	(47,594)
31	Fund Balance Reserves					
32	1) Beginning Balance					
33	a) As of July 1 - Estimated	9791	1,386,910	1,386,910	1,386,910	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		1,386,910	1,386,910	1,386,910	0
38	2) Ending Balance June 30		1,458,072	1,602,427	1,554,833	(47,594)
39	Components of Ending Fund Balance					
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	1,458,072	1,602,427	1,554,833	(47,594)
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	
51	Future Operating Expenses	0000-9780	0	0	0	
52	Future State Deficits	0000-9780	0	0	0	
53	Fund Balance Reserves					
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
2012-2013

Deferred Maintenance Fund (14)

Changes to Revenues

• Increase in Other Local Revenues	\$ 345
Total Increase in Revenues	\$ 345

Changes to Expenditures

• Increase in Object Codes 4000-7999	\$ 47,939
Total Increase in Expenditures	\$ 47,939

NET CHANGE IN THE DEFERRED MAINTENANCE FUND BALANCE	\$ (47,594)
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Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
A. REVENUES					
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	10,344.70	10,000.00	-3.3%
5) TOTAL, REVENUES			10,344.70	10,000.00	-3.3%
B. EXPENDITURES					
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	136,663.50	150,000.00	9.8%
6) Capital Outlay		6000-6999	1,573,583.27	1,582,993.00	0.6%
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			1,710,246.77	1,732,993.00	1.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,699,902.07)	(1,722,993.00)	1.4%
D. OTHER FINANCING SOURCES/USES					
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	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			167,922.93	144,832.00	-13.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,386,909.84	1,554,832.77	12.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,386,909.84	1,554,832.77	12.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,386,909.84	1,554,832.77	12.1%
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		9760	1,554,832.77	1,699,664.77	9.3%
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	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,707,416.55		
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	4,379.64		
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) TOTAL, ASSETS			1,711,796.19		
H. LIABILITIES					
1) Accounts Payable		9500	156,963.42		
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) TOTAL, LIABILITIES			156,963.42		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 - H6)			1,554,832.77		

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
OTHER STATE REVENUE					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	10,344.70	10,000.00	-3.3%
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%
TOTAL, OTHER LOCAL REVENUE			10,344.70	10,000.00	-3.3%
TOTAL, REVENUES			10,344.70	10,000.00	-3.3%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
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%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
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%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
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	66,000.90	150,000.00	127.3%
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	70,662.60	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			136,663.50	150,000.00	9.8%
CAPITAL OUTLAY					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	1,573,583.27	1,582,993.00	0.6%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,573,583.27	1,582,993.00	0.6%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			1,710,246.77	1,732,993.00	1.3%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
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%
(a) TOTAL, INTERFUND TRANSFERS IN			1,867,825.00	1,867,825.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
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%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
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%
CONTRIBUTIONS					
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%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			1,867,825.00	1,867,825.00	0.0%

Description	Function Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
A. REVENUES					
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	10,344.70	10,000.00	-3.3%
5) TOTAL REVENUES			10,344.70	10,000.00	-3.3%
B. EXPENDITURES (Objects 1000-7999)					
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		1,710,246.77	1,732,993.00	1.3%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL EXPENDITURES			1,710,246.77	1,732,993.00	1.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(1,699,902.07)	(1,722,993.00)	1.4%
D. OTHER FINANCING SOURCES/USES					
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	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			167,922.93	144,832.00	-13.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,386,909.84	1,554,832.77	12.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,386,909.84	1,554,832.77	12.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,386,909.84	1,554,832.77	12.1%
2) Ending Balance, June 30 (E + F1e)			1,554,832.77	1,699,664.77	9.3%
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	1,554,832.77	1,699,664.77	9.3%
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%

Building

Fund 21.0

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
2012-2013**

	A	B	C	D	E	F
1	DESCRIPTION	ACCOUNT CODES	2012-13 Adopted Budget	2012-13 Estimated Actuals	2012-13 Unaudited Actuals	Change (E-D)
	A. Revenue					
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	1,500	600	710	110
6	5) Total Revenues		1,500	600	710	110
	B. Expenditures					
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	9) Total Expenditures		0	0	0	0
17	C. Excess (Deficiency) of Revenues Over Expenditures Before Other Financing Sources and Uses					
18			1,500	600	710	110
19						
	D. Other Financing Sources/Uses					
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	4) Total, Other Financing sources/Uses		0	0	0	0
26	E. Net Increase (Decrease) in Fund Balance					
			1,500	600	710	110
	Fund Balance Reserves					
27	1) Beginning Balance					
28	a) As of July 1 - Estimated	9791	109,992	109,992	109,992	0
29	b) Unaudited Actual Adj.	9792				
30	c) As of July 1 - Unaudited					
31	d) Audit Adj/Restatement	9793	0	0	0	0
32	e) Net Beginning Balance		109,992	109,992	109,992	0
32	2) Ending Balance June 30		111,492	110,592	110,702	110
33	Components of Ending Fund Balance					
34	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	111,492	110,592	110,702	110
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
46	Fund Balance Reserves					
46	1) Beginning Balance					
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
2012-2013

Building Fund (21)

Changes to Revenues

• Interest Income lower than estimated	\$ 110
Total Decrease in Revenues	\$ 110

NET CHANGE IN BUILDING FUND FUND BALANCE	\$ 110
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Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
A. REVENUES					
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	709.75	600.00	-15.5%
5) TOTAL, REVENUES			709.75	600.00	-15.5%
B. EXPENDITURES					
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%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			709.75	600.00	-15.5%
D. OTHER FINANCING SOURCES/USES					
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	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			709.75	600.00	-15.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	109,991.79	110,701.54	0.6%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			109,991.79	110,701.54	0.6%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			109,991.79	110,701.54	0.6%
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	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments					
		9760	110,701.54	111,301.54	0.5%
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	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	110,448.95		
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	252.59		
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) TOTAL, ASSETS			110,701.54		
H. LIABILITIES					
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) TOTAL, LIABILITIES			0.00		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 - H6)			110,701.54		

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
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%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
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	709.75	600.00	-15.5%
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%
TOTAL, OTHER LOCAL REVENUE			709.75	600.00	-15.5%
TOTAL, REVENUES			709.75	600.00	-15.5%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
CLASSIFIED SALARIES					
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%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
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%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
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%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
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	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
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%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
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%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
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) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
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%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
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%
CONTRIBUTIONS					
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	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
A. REVENUES					
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	709.75	600.00	-15.5%
5) TOTAL, REVENUES			709.75	600.00	-15.5%
B. EXPENDITURES (Objects 1000-7999)					
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%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			709.75	600.00	-15.5%
D. OTHER FINANCING SOURCES/USES					
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	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			709.75	600.00	-15.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	109,991.79	110,701.54	0.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			109,991.79	110,701.54	0.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			109,991.79	110,701.54	0.6%
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	110,701.54	111,301.54	0.5%
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%

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
2012-2013**

	A	B	C	D	E	F
1	DESCRIPTION	ACCOUNT CODES	2012-13 Adopted Budget	2012-13 Estimated Actuals	2012-13 Unaudited Actuals	Change (E-D)
2	A. Revenue					
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	542,000	208,240	239,626	31,386
6	5) Total Revenues		542,000	208,240	239,626	31,386
7	B. Expenditures					
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	304,079	138,496	(165,583)
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	0	304,079	138,496	(165,583)
17	C. Excess (Deficiency) of Revenues Over Expenditures Before Other Financing Sources and Uses					
18			542,000	(95,839)	101,129	196,968
19						
20	D. Other Financing Sources/Uses					
21	1) Interfund Transfers					
22	a) Transfers In	8910-8929	0	0	0	0
23	b) Transfers Out	7610-7629	515,845	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	4) Total, Other Financing sources/Uses		(515,845)	0	0	0
29	E. Net Increase (Decrease) in Fund Balance					
30			26,155	(95,839)	101,129	196,968
31	Fund Balance Reserves					
32	1) Beginning Balance					
33	a) As of July 1 - Estimated	9791	360,460	360,460	360,460	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		360,460	360,460	360,460	0
38	2) Ending Balance June 30		386,615	264,621	461,589	196,968
39	Components of Ending Fund Balance					
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	386,615	264,621	461,589	196,969
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	Fund Balance Reserves					
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
2012-2013

Capital Facilities Fund (25)

Changes to Revenues

• Increase in Other Local Revenue	<u>\$ 31,386</u>
Total Increase in Revenues	\$ 31,386

Changes to Expenditures

• Decrease in expenditures estimated	<u>\$(165,583)</u>
Total Decrease in Expenditures	\$(165,583)

NET CHANGE IN CAPITAL FACILITIES FUND BALANCE	\$196,968
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Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
A. REVENUES					
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	239,625.70	208,240.00	-13.1%
5) TOTAL, REVENUES			239,625.70	208,240.00	-13.1%
B. EXPENDITURES					
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	138,496.27	304,079.00	119.6%
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			138,496.27	304,079.00	119.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			101,129.43	(95,839.00)	-194.8%
D. OTHER FINANCING SOURCES/USES					
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	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			101,129.43	(95,839.00)	-194.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	360,459.82	461,589.25	28.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			360,459.82	461,589.25	28.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			360,459.82	461,589.25	28.1%
2) Ending Balance, June 30 (E + F1e)			461,589.25	365,750.25	-20.8%
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	461,589.25	365,750.25	-20.8%
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	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	525,848.44		
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	3,145.19		
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) TOTAL, ASSETS			528,993.61		
H. LIABILITIES					
1) Accounts Payable		9500	67,404.36		
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) TOTAL, LIABILITIES			67,404.36		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 - H6)			461,589.25		

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
OTHER STATE REVENUE					
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%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
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	2,504.49	2,000.00	-20.1%
Net Increase (Decrease) in the Fair Value of Investments					
		8662	0.00	0.00	0.0%
Fees and Contracts Mitigation/Developer Fees					
		8681	237,121.21	206,240.00	-13.0%
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%
TOTAL, OTHER LOCAL REVENUE			239,625.70	208,240.00	-13.1%
TOTAL, REVENUES			239,625.70	208,240.00	-13.1%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
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%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
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%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
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%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
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	133,947.44	299,530.00	123.6%
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	4,548.83	4,549.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			138,496.27	304,079.00	119.6%
CAPITAL OUTLAY					
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%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
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%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			138,496.27	304,079.00	119.6%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
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%
OTHER SOURCES/USES					
SOURCES					
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%
USES					
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%
CONTRIBUTIONS					
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	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
A. REVENUES					
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	239,625.70	208,240.00	-13.1%
5) TOTAL, REVENUES			239,625.70	208,240.00	-13.1%
B. EXPENDITURES (Objects 1000-7999)					
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		138,496.27	304,079.00	119.6%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			138,496.27	304,079.00	119.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			101,129.43	(95,839.00)	-194.8%
D. OTHER FINANCING SOURCES/USES					
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	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			101,129.43	(95,839.00)	-194.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	360,459.82	461,589.25	28.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			360,459.82	461,589.25	28.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			360,459.82	461,589.25	28.1%
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	461,589.25	365,750.25	-20.8%
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

This fund is for the purpose of reconstructing, remodeling or replacing existing school buildings that are educationally inadequate or that do not meet present-day structural safety requirement, and acquiring new school sites and buildings for the purpose of making them available to students of the public school system.

**COMPTON UNIFIED SCHOOL DISTRICT
ESTIMATED ACTUALS COMPARED TO UNAUDITED ACTUALS
STATE SCHOOL BUILDING LEASE-PURCHASE FUND
2012-2013**

	A	B	C	D	E	F
1	DESCRIPTION	ACCOUNT CODES	2012-13 Adopted Budget	2012-13 Estimated Actuals	2012-13 Unaudited Actuals	Change (E-D)
	A. Revenue					
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	203	203
6	5) Total Revenues		0	0	203	203
	B. Expenditures					
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	9) Total Expenditures		0	0	0	0
17	C. Excess (Deficiency) of Revenues Over Expenditures Before Other Financing Sources and Uses					
18			0	0	203	203
19	D. Other Financing Sources/Uses					
	1) Interfund Transfers					
20	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	4) Total, Other Financing sources/Uses		0	0	0	0
26	E. Net Increase (Decrease) in Fund Balance					
			0	0	203	203
	Fund Balance Reserves					
	1) Beginning Balance					
27	a) As of July 1 - Estimated	9791	31,499	31,499	31,499	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		31,499	31,499	31,499	0
32	2) Ending Balance June 30		31,499	31,499	31,702	203
	Components of Ending Fund Balance					
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	31,499	31,499	31,702	203
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
	Fund Balance Reserves					
	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
2012-2013

State School Building Lease-Purchase Fund (30)

Changes to Revenue

• Interest income earned	\$ 203
Total Increase in Revenues	\$ 203

NET CHANGE IN STATE SCHOOL BUILDING LEASE PURCHASE FUND BALANCE	\$ 203
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Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
A. REVENUES					
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	203.25	0.00	-100.0%
5) TOTAL REVENUES			203.25	0.00	-100.0%
B. EXPENDITURES					
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%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			203.25	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
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	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			203.25	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	31,499.15	31,702.40	0.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			31,499.15	31,702.40	0.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			31,499.15	31,702.40	0.6%
2) Ending Balance, June 30 (E + F1e)			31,702.40	31,702.40	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%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	31,702.40	31,702.40	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	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	31,630.07		
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	72.33		
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) TOTAL, ASSETS			31,702.40		
H. LIABILITIES					
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) TOTAL, LIABILITIES			0.00		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 - H6)			31,702.40		

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
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%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
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	203.25	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%
TOTAL, OTHER LOCAL REVENUE			203.25	0.00	-100.0%
TOTAL, REVENUES			203.25	0.00	-100.0%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
CLASSIFIED SALARIES					
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%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
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%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
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%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
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%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
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%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
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%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
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%
INTERFUND TRANSFERS OUT					
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	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
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%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
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	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
A. REVENUES					
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	203.25	0.00	-100.0%
5) TOTAL, REVENUES			203.25	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
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%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			203.25	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
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	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			203.25	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	31,499.15	31,702.40	0.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			31,499.15	31,702.40	0.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			31,499.15	31,702.40	0.6%
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	31,702.40	31,702.40	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 project, 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
2012-2013**

	A	B	C	D	E	F
1	DESCRIPTION	ACCOUNT CODES	2012-13 Adopted Budget	2012-13 Estimated Actuals	2012-13 Unaudited Actuals	Change (E-D)
	A. Revenue					
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	6,000	7,748	1,748
6	5) Total Revenues		20,000	6,000	7,748	1,748
	B. Expenditures					
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	59,505	10,000	0	(10,000)
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	9) Total Expenditures		59,505	10,000	0	(10,000)
17	C. Excess (Deficiency) of Revenues Over Expenditures Before Other Financing Sources and Uses					
18			(39,505)	(4,000)	7,748	11,748
19						
	D. Other Financing Sources/Uses					
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	4) Total, Other Financing sources/Uses		0	0	0	0
26	E. Net Increase (Decrease) in Fund Balance					
			(39,505)	(4,000)	7,748	11,748
	Fund Balance Reserves					
27	1) Beginning Balance					
	a) As of July 1 - Estimated	9791	286,684	286,684	286,684	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		286,684	286,684	286,684	0
32	2) Ending Balance June 30		247,179	282,684	294,433	11,748
	Components of Ending Fund Balance					
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	94,210	129,715	141,463	11,748
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
	Fund Balance Reserves					
	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
2012-2013

County School Facilities Fund (35)

Changes to Revenues

- | | |
|-----------------------------------|-----------------|
| • Increase in Other Local Revenue | \$ 1,748 |
| Total Increase in Revenues | \$ 1,748 |

Changes to Expenditures

- | | |
|---------------------------------------|--------------------|
| • Expenditures lower than estimated | \$ (10,000) |
| Total Decrease in Expenditures | \$ (10,000) |

**NET CHANGE IN COUNTY SCHOOL
FACILITIES FUND BALANCE**

\$ 11,748

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
A. REVENUES					
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	7,748.32	6,000.00	-22.6%
5) TOTAL, REVENUES			7,748.32	6,000.00	-22.6%
B. EXPENDITURES					
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	10,000.00	New
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	10,000.00	New
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			7,748.32	(4,000.00)	-151.6%
D. OTHER FINANCING SOURCES/USES					
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	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			7,748.32	(4,000.00)	-151.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	286,684.45	294,432.77	2.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			286,684.45	294,432.77	2.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			286,684.45	294,432.77	2.7%
2) Ending Balance, June 30 (E + F1e)			294,432.77	290,432.77	-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			152,969.33	152,969.33	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	141,463.44	137,463.44	-2.8%
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	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,205,785.87		
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	2,757.52		
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) TOTAL ASSETS			1,208,543.39		
H. LIABILITIES					
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) TOTAL LIABILITIES			914,110.62		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 - H6)			294,432.77		

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
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%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
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	7,748.32	6,000.00	-22.6%
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%
TOTAL, OTHER LOCAL REVENUE			7,748.32	6,000.00	-22.6%
TOTAL, REVENUES			7,748.32	6,000.00	-22.6%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
CLASSIFIED SALARIES					
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%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
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%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
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%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
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%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
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	10,000.00	New
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%
TOTAL, CAPITAL OUTLAY			0.00	10,000.00	New
OTHER OUTGO (excluding Transfers of Indirect Costs)					
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%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	10,000.00	New

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
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%
INTERFUND TRANSFERS OUT					
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	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
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%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
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	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
A. REVENUES					
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	7,748.32	6,000.00	-22.6%
5) TOTAL, REVENUES			7,748.32	6,000.00	-22.6%
B. EXPENDITURES (Objects 1000-7999)					
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	10,000.00	New
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	10,000.00	New
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			7,748.32	(4,000.00)	-151.6%
D. OTHER FINANCING SOURCES/USES					
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	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			7,748.32	(4,000.00)	-151.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	286,684.45	294,432.77	2.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			286,684.45	294,432.77	2.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			286,684.45	294,432.77	2.7%
2) Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance)			294,432.77	290,432.77	-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			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	141,463.44	137,463.44	-2.8%
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%

Resource	Description	2012-13 Unaudited Actuals	2013-14 Budget
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
2012-2013

	A	B	C	D	E	F
1	DESCRIPTION	ACCOUNT CODES	2012-13 Adopted Budget	2012-13 Estimated Actuals	2012-13 Unaudited Actuals	Change (E-D)
	A. Revenue					
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	1,000,000	1,010,705	10,705
6	5) Total Revenues		25,000	1,000,000	1,010,705	10,705
	B. Expenditures					
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	603,410	588,438	(14,972)
12	6) Capital Outlay	6000-6599	25,000	583,652	653,939	70,287
13		7100-7299	0	0	0	0
14	7) Other Outgo	7400-7499	0	598,864	613,834	14,970
15	8) Direct Support/Indirect Costs	7300-7399	0	0	0	0
16	9) Total Expenditures		25,000	1,785,926	1,856,211	70,285
17	C. Excess (Deficiency) of Revenues Over Expenditures Before Other Financing Sources and Uses					
18			0	(785,926)	(845,506)	(59,580)
19	D. Other Financing Sources/Uses					
	1) Interfund Transfers					
20	a) Transfers In	8910-8929	515,845	992,627	992,627	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	4) Total, Other Financing sources/Uses		515,845	992,627	992,627	0
26	E. Net Increase (Decrease) in Fund Balance					
			515,845	206,701	147,121	(59,580)
	Fund Balance Reserves					
	1) Beginning Balance					
27	a) As of July 1 - Estimated	9791	2,839,938	2,839,938	2,839,938	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		2,839,938	2,839,938	2,839,938	0
32	2) Ending Balance June 30		3,355,783	3,046,639	2,987,059	(59,580)
	Components of Ending Fund Balance					
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	2,839,938	3,046,639	2,985,148	(61,491)
39	Other Commitments	9760	515,845	0	1,911	1,911
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
	Fund Balance Reserves					
	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
2012-2013

Special Reserve Fund for Capital Outlay Projects (40)

Change to Revenues

• Increase in Other Local Revenue	\$ 10,705
Total Increase in Revenues	\$ 10,705

Changes to Expenditures

• Increase in expenditures estimated	\$ 70,285
Total Increase in Expenditures	\$ 70,285

NET CHANGE IN SPECIAL RESERVE FUND BALANCE	\$ (59,580)
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Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
A. REVENUES					
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	1,010,705.41	1,010,000.00	-0.1%
5) TOTAL, REVENUES			1,010,705.41	1,010,000.00	-0.1%
B. EXPENDITURES					
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	588,438.38	0.00	-100.0%
6) Capital Outlay		6000-6999	653,939.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	613,833.96	598,864.00	-2.4%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,856,211.34	598,864.00	-67.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)					
			(845,505.93)	411,136.00	-148.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	992,627.03	0.00	-100.0%
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			992,627.03	0.00	-100.0%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			147,121.10	411,136.00	179.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,839,938.07	2,987,059.17	5.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,839,938.07	2,987,059.17	5.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,839,938.07	2,987,059.17	5.2%
2) Ending Balance, June 30 (E + F1e)			2,987,059.17	3,398,195.17	13.8%
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			2,985,148.45	3,386,284.45	13.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	1,910.72	11,910.72	523.4%
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	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,134,021.64		
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	1,003,328.25		
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) TOTAL, ASSETS			3,057,346.67		
H. LIABILITIES					
1) Accounts Payable		9500	70,287.50		
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) TOTAL, LIABILITIES			70,287.50		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 - H6)			2,987,059.17		

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
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	10,705.41	10,000.00	-6.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	1,000,000.00	1,000,000.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,010,705.41	1,010,000.00	-0.1%
TOTAL, REVENUES			1,010,705.41	1,010,000.00	-0.1%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
CLASSIFIED SALARIES					
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%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
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%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
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%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
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	101,200.00	0.00	-100.0%
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	487,238.38	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			588,438.38	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	653,939.00	0.00	-100.0%
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%
TOTAL, CAPITAL OUTLAY			653,939.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
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	106,240.81	91,270.00	-14.1%
Other Debt Service - Principal		7439	507,593.15	507,594.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			613,833.96	598,864.00	-2.4%
TOTAL, EXPENDITURES			1,856,211.34	598,864.00	-67.7%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	992,627.03	0.00	-100.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			992,627.03	0.00	-100.0%
INTERFUND TRANSFERS OUT					
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) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
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%
USES					
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%
CONTRIBUTIONS					
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)			992,627.03	0.00	-100.0%

Description	Function Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
A. REVENUES					
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	1,010,705.41	1,010,000.00	-0.1%
5) TOTAL, REVENUES			1,010,705.41	1,010,000.00	-0.1%
B. EXPENDITURES (Objects 1000-7999)					
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		1,242,377.38	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	613,833.96	598,864.00	-2.4%
10) TOTAL, EXPENDITURES			1,856,211.34	598,864.00	-67.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(845,505.93)	411,136.00	-148.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	992,627.03	0.00	-100.0%
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			992,627.03	0.00	-100.0%

Description	Function Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			147,121.10	411,136.00	179.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,839,938.07	2,987,059.17	5.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,839,938.07	2,987,059.17	5.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,839,938.07	2,987,059.17	5.2%
2) Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance)			2,987,059.17	3,398,195.17	13.8%
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	2,985,148.45	3,386,284.45	13.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	1,910.72	11,910.72	523.4%
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%

Resource	Description	2012-13 Unaudited Actuals	2013-14 Budget
9010	Other Restricted Local	2,985,148.45	3,386,284.45
Total, Restricted Balance		<u>2,985,148.45</u>	<u>3,386,284.45</u>

Bond Interest and Redemption Fund 51.0

The Bond Interest and Redemption fund finances the cost of capital improvements through issuance of general obligation bonds, which are paid off in annual installments within the useful life of each facility to be constructed. This fund is administered by the Los Angeles County Office of Education.

**COMPTON UNIFIED SCHOOL DISTRICT
ESTIMATED ACTUALS COMPARED TO UNAUDITED ACTUALS
BOND INTEREST AND REDEMPTION FUND
2012-2013**

	A	B	C	D	E	F
1	DESCRIPTION	ACCOUNT CODES	2012-13 Adopted Budget	2012-13 Estimated Actuals	2012-13 Unaudited Actuals	Change (E-D)
	A. Revenue					
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	72,290	72,290
5	4) Other Local Revenues	8600-8799	0	0	7,182,049	7,182,049
6	5) Total Revenues		0	0	7,254,339	7,254,339
	B. Expenditures					
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	6,605,500	6,605,500
15	8) Direct Support/Indirect Costs	7300-7399	0	0	0	0
16	9) Total Expenditures		0	0	6,605,500	6,605,500
17	C. Excess (Deficiency) of Revenues Over Expenditures Before Other Financing Sources and Uses					
18			0	0	648,839	648,839
19				0		
	D. Other Financing Sources/Uses					
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	4) Total, Other Financing sources/Uses		0	0	0	0
26	E. Net Increase (Decrease) in Fund Balance					
			0	0	648,839	648,839
	Fund Balance Reserves					
27	1) Beginning Balance					
	a) As of July 1 - Estimated	9791	1,466,360	1,466,360	1,466,360	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		1,466,360	1,466,360	1,466,360	0
32	2) Ending Balance June 30		1,466,360	1,466,360	2,115,199	648,839
	Components of Ending Fund Balance					
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	1,466,360	1,466,360	2,115,199	648,839
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
	Fund Balance Reserves					
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
2012-2013

Bond Interest and Redemption Fund (51)

Change to Revenues

• Increase in Other State Revenue	\$ 72,290
• Increase in Other Local Revenue	<u>\$7,182,049</u>
Total Increase in Revenues	\$7,254,339

Change to Expenditures

• Expenditures in Object Codes 4000-7999	<u>\$6,605,500</u>
Total Increase in Expenditures	\$6,605,500

**NET CHANGE IN BOND INTEREST AND
REDEMPTION FUND BALANCE**

\$ 648,839

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
A. REVENUES					
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	72,290.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	7,182,049.00	6,238,664.00	-13.1%
5) TOTAL, REVENUES			7,254,339.00	6,238,664.00	-14.0%
B. EXPENDITURES					
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	6,605,500.00	8,003,863.00	21.2%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			6,605,500.00	8,003,863.00	21.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			648,839.00	(1,765,199.00)	-372.1%
D. OTHER FINANCING SOURCES/USES					
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	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			648,839.00	(1,765,199.00)	-372.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	1,466,360.00	2,115,199.00	44.2%
b) Audit Adjustments			0.00	0.00	0.0%
		9793			
c) As of July 1 - Audited (F1a + F1b)			1,466,360.00	2,115,199.00	44.2%
d) Other Restatements			0.00	0.00	0.0%
		9795			
e) Adjusted Beginning Balance (F1c + F1d)			1,466,360.00	2,115,199.00	44.2%
2) Ending Balance, June 30 (E + F1e)			2,115,199.00	350,000.00	-83.5%
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	2,115,199.00	350,000.00	-83.5%
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	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	2,115,199.00		
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) TOTAL, ASSETS			2,115,199.00		
H. LIABILITIES					
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) TOTAL, LIABILITIES			0.00		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 - H6)			2,115,199.00		

Unaudited Actuals
Bond Interest and Redemption Fund
Expenditures by Object

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	72,290.00	0.00	-100.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			72,290.00	0.00	-100.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes Voted Indebtedness Levies Secured Roll					
		8611	5,846,231.00	5,491,668.00	-6.1%
Unsecured Roll		8612	485,927.00	370,803.00	-23.7%
Prior Years' Taxes		8613	665,548.00	332,774.00	-50.0%
Supplemental Taxes		8614	77,913.00	38,957.00	-50.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	91,556.00	0.00	-100.0%
Interest		8660	14,874.00	4,462.00	-70.0%
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%
TOTAL, OTHER LOCAL REVENUE			7,182,049.00	6,238,664.00	-13.1%
TOTAL, REVENUES			7,254,339.00	6,238,664.00	-14.0%

Unaudited Actuals
Bond Interest and Redemption Fund
Expenditures by Object

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	3,641,407.00	4,224,533.00	16.0%
Bond Interest and Other Service Charges		7434	2,964,093.00	3,779,330.00	27.5%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			6,605,500.00	8,003,863.00	21.2%
TOTAL, EXPENDITURES			6,605,500.00	8,003,863.00	21.2%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
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%
OTHER SOURCES/USES					
SOURCES					
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%
USES					
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%
CONTRIBUTIONS					
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	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
A. REVENUES					
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	72,290.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	7,182,049.00	6,238,664.00	-13.1%
5) TOTAL, REVENUES			7,254,339.00	6,238,664.00	-14.0%
B. EXPENDITURES (Objects 1000-7999)					
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	6,605,500.00	8,003,863.00	21.2%
10) TOTAL, EXPENDITURES			6,605,500.00	8,003,863.00	21.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			648,839.00	(1,765,199.00)	-372.1%
D. OTHER FINANCING SOURCES/USES					
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	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			648,839.00	(1,765,199.00)	-372.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,466,360.00	2,115,199.00	44.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,466,360.00	2,115,199.00	44.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,466,360.00	2,115,199.00	44.2%
2) Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance)			2,115,199.00	350,000.00	-83.5%
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	2,115,199.00	350,000.00	-83.5%
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%

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
2012-2013**

	A	B	C	D	E	F
1	DESCRIPTION	ACCOUNT CODES	2012-13 Adopted Budget	2012-13 Estimated Actuals	2012-13 Unaudited Actuals	Change (E-D)
2	A. Revenue					
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	4,626	(5,374)
6	5) Total Revenues		10,000	10,000	4,626	(5,374)
7	B. Expenditures					
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
16	9) Total Expenditures		0	0	0	0
17	C. Excess (Deficiency) of Revenues Over Expenditures Before Other Financing Sources and Uses					
18			10,000	10,000	4,626	(5,374)
19						
20	D. Other Financing Sources/Uses					
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	4) Total, Other Financing sources/Uses		0	0	0	0
29	E. Net Increase (Decrease) in Fund Balance					
30			10,000	10,000	4,626	(5,374)
31	Fund Balance Reserves					
32	1) Beginning Balance					
33	a) As of July 1 - Estimated	9791	716,915	716,915	716,915	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		716,915	716,915	716,915	0
38	2) Ending Balance June 30		726,915	726,915	721,541	(5,374)
39	Components of Ending Fund Balance					
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	726,915	726,915	721,541	(5,374)
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	Fund Balance Reserves					
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
2012-2013

TAX OVERRIDE FUND (53)

Changes to Revenues

• Decrease in Interest Income	\$ (5,374)
Total Decrease in Revenues	\$ (5,374)

NET CHANGE IN TAX OVERRIDE FUND BALANCE	\$ (5,374)
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Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
A. REVENUES					
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	4,626.00	10,000.00	116.2%
5) TOTAL, REVENUES			4,626.00	10,000.00	116.2%
B. EXPENDITURES					
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%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			4,626.00	10,000.00	116.2%
D. OTHER FINANCING SOURCES/USES					
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	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			4,626.00	10,000.00	116.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	716,915.13	721,541.13	0.6%
b) Audit Adjustments			0.00	0.00	0.0%
		9793			
c) As of July 1 - Audited (F1a + F1b)			716,915.13	721,541.13	0.6%
d) Other Restatements			0.00	0.00	0.0%
		9795			
e) Adjusted Beginning Balance (F1c + F1d)			716,915.13	721,541.13	0.6%
2) Ending Balance, June 30 (E + F1e)			721,541.13	731,541.13	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			0.00	0.00	0.0%
		9740			
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments					
		9760	721,541.13	731,541.13	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	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	719,894.80		
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	1,646.33		
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) TOTAL, ASSETS			721,541.13		
H. LIABILITIES					
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) TOTAL, LIABILITIES			0.00		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 - H6)			721,541.13		

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
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%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
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	4,626.00	10,000.00	116.2%
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%
TOTAL, OTHER LOCAL REVENUE			4,626.00	10,000.00	116.2%
TOTAL, REVENUES			4,626.00	10,000.00	116.2%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
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%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
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%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
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	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
A. REVENUES					
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	4,626.00	10,000.00	116.2%
5) TOTAL, REVENUES			4,626.00	10,000.00	116.2%
B. EXPENDITURES (Objects 1000-7999)					
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%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			4,626.00	10,000.00	116.2%
D. OTHER FINANCING SOURCES/USES					
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	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			4,626.00	10,000.00	116.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	716,915.13	721,541.13	0.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			716,915.13	721,541.13	0.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			716,915.13	721,541.13	0.6%
2) Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance)			721,541.13	731,541.13	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	721,541.13	731,541.13	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 the District's Workers' Compensation Program.

**COMPTON UNIFIED SCHOOL DISTRICT
ESTIMATED ACTUALS COMPARED TO UNAUDITED ACTUALS
SELF-INSURANCE FUND
2012-2013**

	A	B	C	D	E	F
1	DESCRIPTION	ACCOUNT CODES	2012-13 Adopted Budget	2012-13 Estimated Actuals	2012-13 Unaudited Actuals	Change (E-D)
	A. Revenue					
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	5,574,670	6,437,456	862,786
6	5) Total Revenues		6,474,670	5,574,670	6,437,456	862,786
	B. Expenditures					
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	5,562,170	6,446,653	884,483
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	9) Total Expenditures		5,474,670	5,562,170	6,446,653	884,483
17	C. Excess (Deficiency) of Revenues Over Expenditures Before Other Financing Sources and Uses					
18			1,000,000	12,500	(9,197)	(21,697)
19						
	D. Other Financing Sources/Uses					
	1) Interfund Transfers					
20	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	4) Total, Other Financing sources/Uses		0	0	0	0
26	E. Net Increase (Decrease) in Fund Balance					
			1,000,000	12,500	(9,197)	(21,697)
	Fund Balance Reserves					
	1) Beginning Balance					
27	a) As of July 1 - Estimated	9791	10,988,794	10,988,794	10,988,794	0
28	b) Unaudited Actual Adj.	9792				
29	c) As of July 1 - Unaudited					
30	d) Audit Adj/Restatement	9793	0	0	(2,931,749)	(2,931,749)
31	e) Net Beginning Balance		10,988,794	10,988,794	8,057,045	(2,931,749)
32	2) Ending Balance June 30		11,988,794	11,001,294	8,047,848	(2,953,446)
	Components of Ending Fund Balance					
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	11,988,794	11,001,294	8,047,848	(2,953,445)
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
	Fund Balance Reserves					
	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
2012-2013

Self Insurance Fund (67)

Changes to Revenue

- | | |
|-----------------------------------|-------------------|
| • Increase in Other Local Revenue | <u>\$ 862,786</u> |
| Total Increase in Revenues | \$ 862,786 |

Changes to Expenditures

- | | |
|---------------------------------------|-------------------|
| • Expenditures higher than estimated | <u>\$ 884,483</u> |
| Total Decrease in Expenditures | \$ 884,483 |

NET CHANGE IN SELF INSURANCE FUND BALANCE	\$ (21,697)
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Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
A. REVENUES					
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	6,437,455.55	4,725,342.00	-26.6%
5) TOTAL, REVENUES			6,437,455.55	4,725,342.00	-26.6%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	191,413.00	New
3) Employee Benefits		3000-3999	0.00	46,810.00	New
4) Books and Supplies		4000-4999	0.00	7,000.00	New
5) Services and Other Operating Expenses		5000-5999	6,446,652.71	4,480,119.00	-30.5%
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			6,446,652.71	4,725,342.00	-26.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(9,197.16)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
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	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(9,197.16)	0.00	-100.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	10,988,794.39	8,047,848.23	-26.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,988,794.39	8,047,848.23	-26.8%
d) Other Restatements		9795	(2,931,749.00)	0.00	-100.0%
e) Adjusted Beginning Net Position (F1c + F1d)			8,057,045.39	8,047,848.23	-0.1%
2) Ending Net Position, June 30 (E + F1e)			8,047,848.23	8,047,848.23	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	8,047,848.23	8,047,848.23	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	24,327,049.99		
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	42,379.61		
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			24,869,429.37		

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
H. LIABILITIES					
1) Accounts Payable		9500	16,821,581.14		
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			16,821,581.14		
I. NET POSITION					
Net Position, June 30 (must agree with line F2) (G10 - H7)			8,047,848.23		

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	105,862.26	100,000.00	-5.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	6,331,593.29	4,625,342.00	-26.9%
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%
TOTAL, OTHER LOCAL REVENUE			6,437,455.55	4,725,342.00	-26.6%
TOTAL, REVENUES			6,437,455.55	4,725,342.00	-26.6%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	191,413.00	New
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	191,413.00	New
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	21,853.00	New
OASDI/Medicare/Alternative		3301-3302	0.00	14,643.00	New
Health and Welfare Benefits		3401-3402	0.00	3,998.00	New
Unemployment Insurance		3501-3502	0.00	95.00	New
Workers' Compensation		3601-3602	0.00	6,221.00	New
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%
TOTAL, EMPLOYEE BENEFITS			0.00	46,810.00	New
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	7,000.00	New
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	7,000.00	New

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	800.00	1,500.00	87.5%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	203,633.62	203,634.00	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 - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	6,242,219.09	4,274,985.00	-31.5%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			6,446,652.71	4,480,119.00	-30.5%
DEPRECIATION					
Depreciation Expense		6900	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.0%
TOTAL, EXPENSES			6,446,652.71	4,725,342.00	-26.7%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
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	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
A. REVENUES					
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	6,437,455.55	4,725,342.00	-26.6%
5) TOTAL, REVENUES			6,437,455.55	4,725,342.00	-26.6%
B. EXPENSES (Objects 1000-7999)					
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		6,446,652.71	4,725,342.00	-26.7%
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			6,446,652.71	4,725,342.00	-26.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(9,197.16)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
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	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(9,197.16)	0.00	-100.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	10,988,794.39	8,047,848.23	-26.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,988,794.39	8,047,848.23	-26.8%
d) Other Restatements		9795	(2,931,749.00)	0.00	-100.0%
e) Adjusted Beginning Net Position (F1c + F1d)			8,057,045.39	8,047,848.23	-0.1%
2) Ending Net Position, June 30 (E + F1e)			8,047,848.23	8,047,848.23	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	8,047,848.23	8,047,848.23	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

Foundation Trust Fund 73.0

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

COMPTON UNIFIED SCHOOL DISTRICT
ESTIMATED ACTUALS COMPARED TO UNAUDITED ACTUALS
FOUNDATION PRIVATE-PURPOSE TRUST FUND
2012-2013

	A	B	C	D	E	F
1	DESCRIPTION	ACCOUNT CODES	2012-13 Adopted Budget	2012-13 Estimated Actuals	2012-13 Unaudited Actuals	Change (E-D)
2	A. Revenue					
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	500	533	33
6	5) Total Revenues		1,000	500	533	33
7	B. Expenditures					
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
16	9) Total Expenditures		0	0	0	0
17	C. Excess (Deficiency) of Revenues Over Expenditures Before Other Financing Sources and Uses					
18			1,000	500	533	33
19						
20	D. Other Financing Sources/Uses					
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	4) Total, Other Financing sources/Uses		0	0	0	0
29	E. Net Increase (Decrease) in Fund Balance					
30			1,000	500	533	33
31	Fund Balance Reserves					
32	1) Beginning Balance					
33	a) As of July 1 - Estimated	9791	82,583	82,583	82,583	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		82,583	82,583	82,583	0
38	2) Ending Balance June 30		83,583	83,083	83,115	33
39	Components of Ending Fund Balance					
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	83,583	83,083	83,115	0
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	Fund Balance Reserves					
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
2012-2013

Foundation Private-Purpose Trust Fund (73)

Changes to Revenues

• Increase in Other Local Revenue	\$ 33
Total Increase in Revenues	\$ 33

**NET CHANGE IN FOUNDATION PRIVATE-PURPOSE
FUND BALANCE** **\$ 33**

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
A. REVENUES					
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	532.89	500.00	-6.2%
5) TOTAL, REVENUES			532.89	500.00	-6.2%
B. EXPENSES					
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%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			532.89	500.00	-6.2%
D. OTHER FINANCING SOURCES/USES					
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	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			532.89	500.00	-6.2%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	82,582.57	83,115.46	0.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			82,582.57	83,115.46	0.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			82,582.57	83,115.46	0.6%
2) Ending Net Position, June 30 (E + F1e)			83,115.46	83,615.46	0.6%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	83,115.46	83,615.46	0.6%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	82,925.81		
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	189.65		
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			83,115.46		

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
H. LIABILITIES					
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		
I. NET POSITION					
Net Position, June 30 (must agree with line F2) (G10 - H7)			83,115.46		

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	532.89	500.00	-6.2%
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%
TOTAL, OTHER LOCAL REVENUE			532.89	500.00	-6.2%
TOTAL, REVENUES			532.89	500.00	-6.2%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
CERTIFICATED SALARIES					
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%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
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%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
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%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
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%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENSES					
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%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			0.00	0.00	0.0%
DEPRECIATION					
Depreciation Expense		6900	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENSES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
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%
USES					
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%
CONTRIBUTIONS					
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 + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
A. REVENUES					
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	532.89	500.00	-6.2%
5) TOTAL, REVENUES			532.89	500.00	-6.2%
B. EXPENSES (Objects 1000-7999)					
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%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			532.89	500.00	-6.2%
D. OTHER FINANCING SOURCES/USES					
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	2012-13 Unaudited Actuals	2013-14 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			532.89	500.00	-6.2%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	82,582.57	83,115.46	0.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			82,582.57	83,115.46	0.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			82,582.57	83,115.46	0.6%
2) Ending Net Position, June 30 (E + F1e)			83,115.46	83,615.46	0.6%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	83,115.46	83,615.46	0.6%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

Description	2012-13 Unaudited Actuals			2013-14 Budget		
	P-2 ADA	Annual ADA	Revenue Limit ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Revenue Limit ADA
ELEMENTARY						
1. General Education			17,490.79	17,845.62	17,845.62	17,845.62
a. Kindergarten	2,472.11	2,582.36				
b. Grades One through Three	6,135.88	6,124.99				
c. Grades Four through Six	5,447.48	5,440.91				
d. Grades Seven and Eight	3,341.57	3,354.09				
e. Opportunity Schools and Full-Day Opportunity Classes	4.96	5.87				
f. Home and Hospital	12.53	10.57				
g. Community Day School	8.42	18.39				
2. Special Education						
a. Special Day Class	653.88	661.47	617.02	617.02	617.02	617.02
b. Nonpublic, Nonsectarian Schools (EC 56366[a][7])	3.07	1.38	3.07	3.07	3.07	3.07
c. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions						
3. TOTAL, ELEMENTARY	18,079.90	18,200.03	18,110.88	18,465.71	18,465.71	18,465.71
HIGH SCHOOL						
4. General Education			4,916.48	4,916.48	4,916.48	4,916.48
a. Grades Nine through Twelve	4,755.51	4,672.50				
b. Continuation Education	306.64	314.80				
c. Opportunity Schools and Full-Day Opportunity Classes	3.15	3.19				
d. Home and Hospital	42.80	38.20				
e. Community Day School	10.51	15.02				
5. Special Education						
a. Special Day Class	311.17	303.67	342.85	342.85	342.85	342.85
b. Nonpublic, Nonsectarian Schools (EC 56366[a][7])	3.61	6.24				
c. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions						
6. TOTAL, HIGH SCHOOL	5,433.39	5,353.62	5,259.33	5,259.33	5,259.33	5,259.33
COUNTY SUPPLEMENT						
7. County Community Schools (EC 1982[a])						
a. Elementary			9.33	11.10	11.10	11.10
b. High School	19.96	19.96				
8. Special Education						
a. Special Day Class - Elementary	62.18	62.18	272.31	232.62	232.62	232.62
b. Special Day Class - High School	85.13	85.13				
c. Nonpublic, Nonsectarian Schools - Elementary	5.54	5.54				
d. Nonpublic, Nonsectarian Schools - High School	7.38	7.38				
e. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions - Elementary						
f. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions - High School						
9. TOTAL, ADA REPORTED BY COUNTY OFFICES	180.19	180.19	281.64	243.72	243.72	243.72
10. TOTAL, K-12 ADA (sum lines 3, 6, and 9)	23,693.48	23,733.84	23,651.85	23,968.76	23,968.76	23,968.76
11. ADA for Necessary Small Schools also included in lines 3 and 6.						
12. REGIONAL OCCUPATIONAL CENTERS & PROGRAMS*						

Description	2012-13 Unaudited Actuals			2013-14 Budget		
	P-2 ADA	Annual ADA	Revenue Limit ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Revenue Limit ADA
CLASSES FOR ADULTS						
13. Concurrently Enrolled Secondary Students*						
14. Adults Enrolled, State Apportioned*						
15. Students 21 Years or Older and Students 19 or Older Not Continuously Enrolled Since Their 18th Birthday, Participating in Full-Time Independent Study*						
16. TOTAL, CLASSES FOR ADULTS (sum lines 13 through 15)						
17. Adults in Correctional Facilities						
18. TOTAL, ADA (sum lines 10, 12, 16, and 17)	23,693.48	23,733.84	23,651.85	23,968.76	23,968.76	23,968.76
SUPPLEMENTAL INSTRUCTIONAL HOURS						
19. ELEMENTARY*						
20. HIGH SCHOOL*						
21. TOTAL, SUPPLEMENTAL INSTRUCTIONAL HOURS (sum lines 19 and 20)						
COMMUNITY DAY SCHOOLS - Additional Funds						
22. ELEMENTARY						
a. 5th & 6th Hour (ADA) - Mandatory Expelled Pupils only						
b. 7th & 8th Hour Pupil Hours (Hours)*						
23. HIGH SCHOOL						
a. 5th & 6th Hour (ADA) - Mandatory Expelled Pupils only						
b. 7th & 8th Hour Pupil Hours (Hours)*						
CHARTER SCHOOLS						
24. Charter ADA Funded Through the Block Grant						
a. Charters Sponsored by Unified Districts - Resident (EC 47660) (applicable only for unified districts with Charter School General Purpose Block Grant Offset recorded on line 30 in Form RL)						
b. All Other Block Grant Funded Charters						
25. Charter ADA Funded Through the Revenue Limit						
26. TOTAL, CHARTER SCHOOLS ADA (sum lines 24a, 24b, and 25)	0.00	0.00	0.00	0.00	0.00	0.00
27. SUPPLEMENTAL INSTRUCTIONAL HOURS*						
BASIC AID "CHOICE"/COURT ORDERED VOLUNTARY PUPIL TRANSFER						
28. Regular Elementary and High School ADA (SB 937)						
BASIC AID OPEN ENROLLMENT						
29. Regular Elementary and High School ADA						

*ADA is no longer collected as a result of flexibility provisions of SBX3 4 (Chapter 12, Statutes of 2009), as amended by SB 70 (Chapter 7, Statutes of 2011), currently in effect from 2008-09 through 2014-15.

Unaudited Actuals
2012-13 Unaudited Actuals
Schedule of Capital Assets

19 73437 0000000
Form ASSET

Compton Unified
Los Angeles County

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
Governmental Activities:						
Capital assets not being depreciated:						
Land	6,693,026.00		6,693,026.00			6,693,026.00
Work in Progress	12,831,740.00		12,831,740.00		12,831,740.00	0.00
Total capital assets not being depreciated	19,524,766.00	0.00	19,524,766.00	0.00	12,831,740.00	6,693,026.00
Capital assets being depreciated:						
Land Improvements	7,046,941.00		7,046,941.00	653,939.00		7,700,880.00
Buildings	372,442,897.00		372,442,897.00	14,507,630.00		386,950,527.00
Equipment	20,698,419.00		20,698,419.00	9,783.00		20,708,202.00
Total capital assets being depreciated	400,188,257.00	0.00	400,188,257.00	15,171,352.00	0.00	415,359,609.00
Accumulated Depreciation for:						
Land Improvements	(4,795,275.00)		(4,795,275.00)	(216,329.00)		(5,011,604.00)
Buildings	(94,175,781.00)		(94,175,781.00)	(8,046,673.00)		(102,222,454.00)
Equipment	(19,483,751.00)		(19,483,751.00)	(245,186.00)		(19,728,937.00)
Total accumulated depreciation	(118,454,807.00)	0.00	(118,454,807.00)	(8,508,188.00)	0.00	(126,962,995.00)
Total capital assets being depreciated, net	281,733,450.00	0.00	281,733,450.00	6,663,164.00	0.00	288,396,614.00
Governmental activity capital assets, net	301,258,216.00	0.00	301,258,216.00	6,663,164.00	12,831,740.00	295,089,640.00
Business-Type Activities:						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total accumulated depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Total capital assets being depreciated, net	0.00	0.00	0.00	0.00	0.00	0.00
Business-type activity capital assets, net	0.00	0.00	0.00	0.00	0.00	0.00

Unaudited Actuals
FINANCIAL REPORTS
2012-13 Unaudited Actuals
Summary of Unaudited Actual Data Submission

Following is a summary of the critical data elements contained in your unaudited actual data. Since these data may have fiscal implications for your agency, please verify their accuracy before filing your unaudited actual financial reports.

Form	Description	Value
CEA	Percent of Current Cost of Education Expended for Classroom Compensation Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts or future apportionments may be affected. (EC 41372)	56.40%
	CEA Deficiency Amount Applicable to districts not exempt from the requirement and not meeting the minimum classroom compensation percentage - see Form CEA for further details.	\$0.00
CORR	Total Cost for Adults in Correctional Facilities If the amount received for this program exceeds actual costs, the next apportionment is subject to reduction (EC 1909, 41841.5, and the Budget Act).	\$0.00
GANN	Adjustments to Appropriations Limit Per Government Code Section 7902.1 If this amount is not zero, it represents an increase to your appropriations limit. The Department of Finance must be notified of increases within 45 days of budget adoption.	\$0.00
	Adjusted Appropriations Limit	\$141,955,647.74
	Appropriations Subject to Limit These amounts represent the board approved Appropriations Limit and Appropriations Subject to Limit pursuant to Government Code Section 7906 and EC 42132.	\$134,121,322.91
ICR	Preliminary Proposed Indirect Cost Rate Fixed-with-carry-forward indirect cost rate for use in 2014-15, subject to CDE approval.	6.91%
NCMOE	No Child Left Behind (NCLB) Maintenance of Effort (MOE) Determination If MOE Not Met, the 2014-15 apportionment may be reduced by the lesser of the following two percentages: MOE Deficiency Percentage - Based on Total Expenditures MOE Deficiency Percentage - Based on Expenditures Per ADA	MOE Met
TRAN	Approved Transportation Expense - Home-to-School	\$3,594,170.02
	Approved Transportation Expense - SD/OI For each of these programs, if the amount received exceeds actual costs, the next apportionment is subject to reduction (EC 41851.5[c]).	\$1,152,373.08

2012-13 Unaudited Actuals
FEDERAL GRANT AWARDS,
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRED REVENUES

FEDERAL PROGRAM NAME	Title I	Sp Ed: IDEA Basic Local Assistance Entitlement	IDEA PreSchool Grant	Sp Ed: IDEA PreSchool Local Entitlement	Sp Ed: IDEA Health Allocation Plan	Sp Ed Staff Development	Sp Ed: IDEA Early Intervention Grant Part C
FEDERAL CATALOG NUMBER	84.01	84.027	84.173	84.027A	84.391	84.173A	84.181
RESOURCE CODE	30100	33100	33150	33200	33270	33450	33850
REVENUE OBJECT	8290	8181	8182	8182	8182	8182	8182
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Carryover	4,643,571.02						
2. a. Current Year Award	15,005,200.00	4,088,233.00	74,455.00	84,531.00	325,490.00	1,000.00	91,745.00
b. Transferability (NCLB)							
c. Other Adjustments							
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	15,005,200.00	4,088,233.00	74,455.00	84,531.00	325,490.00	1,000.00	91,745.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2d, & 3)	19,648,771.02	4,088,233.00	74,455.00	84,531.00	325,490.00	1,000.00	91,745.00
REVENUES							
5. Revenue Deferred from Prior Year							
6. Cash Received in Current Year	12,890,544.22	1,022,058.00	23,399.00	0.00	(153,692.00)	250.00	45,873.00
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	12,890,544.22	1,022,058.00	23,399.00	0.00	(153,692.00)	250.00	45,873.00
EXPENDITURES							
9. Donor-Authorized Expenditures	17,166,883.17	3,450,079.48	74,455.00	84,531.00	325,490.00	1,000.00	91,745.00
10. Non Donor-Authorized Expenditures				0.00			
11. Total Expenditures (lines 9 & 10)	17,166,883.17	3,450,079.48	74,455.00	84,531.00	325,490.00	1,000.00	91,745.00
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Deferred Revenue or A/P, & AVR amounts (line 8 minus line 9 plus line 12)	(4,276,338.95)	(2,428,021.48)	(51,056.00)	(84,531.00)	(479,182.00)	(750.00)	(45,872.00)
a. Deferred Revenue							
b. Accounts Payable							
c. Accounts Receivable	4,276,338.95	2,428,021.49	51,056.00	84,531.00	479,182.00	750.00	45,872.00
14. Unused Grant Award Calculation (line 4 minus line 9)	2,481,887.85	638,153.52	0.00	0.00	0.00	0.00	0.00
15. If Carryover is allowed, enter line 14 amount here	2,481,887.85	638,153.52					
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	17,166,883.17	3,450,079.49	74,455.00	84,531.00	325,490.00	1,000.00	91,745.00

2012-13 Unaudited Actuals
FEDERAL GRANT AWARDS,
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRED REVENUES

Compton Unified
Los Angeles County

FEDERAL PROGRAM NAME	Rehabilitation Workability	Rahabilitation Workability	Voc. Ed. Carl Perkins Section 131	Voc. Ed Carl Perkins	Title II - Teacher Quality/Prof Dev.	Title II Part A Administrator Training	Title IV Part B 21st Century High School (ASSET)
FEDERAL CATALOG NUMBER	84.158	84.158	84048A	84.048	84.367	84.367	84.287
RESOURCE CODE	34100	34101	35500	35550	40350	40360	41240
REVENUE OBJECT	8290	8290	8290	8290	8290	8290	8290
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Carryover					1,057,331.20	72,462.04	68,908.36
2. a. Current Year Award	108,021.00	54,780.00	325,128.00	9,814.00	2,538,960.00		750,000.00
b. Transferability (NCLB)		39,820.00	0.00				
c. Other Adjustments					50,842.07		0.00
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	108,021.00	94,600.00	325,128.00	9,814.00	2,589,802.07	0.00	750,000.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2d, & 3)	108,021.00	94,600.00	325,128.00	9,814.00	3,647,133.27	72,462.04	818,908.36
REVENUES							
5. Revenue Deferred from Prior Year			0.00			72,462.04	91,097.56
6. Cash Received in Current Year	32,597.15	39,820.00	396,294.34	0.00	3,647,133.27		474,045.26
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	32,597.15	39,820.00	396,294.34	0.00	3,647,133.27	72,462.04	565,142.82
EXPENDITURES							
9. Donor-Authorized Expenditures	108,021.00	54,780.00	322,597.56	9,814.00	3,284,271.69	72,462.04	837,605.32
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	108,021.00	54,780.00	322,597.56	9,814.00	3,284,271.69	72,462.04	837,605.32
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Deferred Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(75,423.85)	(14,960.00)	73,696.78	(9,814.00)	362,861.58	0.00	(272,462.50)
a. Deferred Revenue			73,696.78		362,861.58	0.00	
b. Accounts Payable	75,423.85	14,960.00		9,814.00			272,462.50
c. Accounts Receivable							
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	39,820.00	2,530.44	0.00	362,861.58	0.00	(18,696.96)
15. If Carryover is allowed, enter line 14 amount here		39,820.00	2,530.44	0.00	362,861.58		
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	108,021.00	54,780.00	322,597.56	9,814.00	3,284,271.69	72,462.04	837,605.32

2012-13 Unaudited Actuals
FEDERAL GRANT AWARDS,
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRED REVENUES

FEDERAL PROGRAM NAME	Century (CCLC) Core July 1, 2012 - Dec 31, 2113)	Century (CCLC) Core July 1, 2012 - Dec 31, 2013)	Title III Immigration Education (ESEA)	Title III (LEP)	Fresh Fruit & Vegetable Program	McKinney-Vento Homeless, Child Assist. Title X	Fund 11 Perkins- Vocational Ed. Section 132
FEDERAL CATALOG NUMBER	84,287	84,287	84,365	84,365	10,582	84,196A	84,048
RESOURCE CODE	41241	41242	42010	42030	53700	56300	35550
REVENUE OBJECT	8290	8290	8290	8290	8220	8290	8290
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Carryover	88,562.07	5,303.19		110,670.38	44,272.32	27,719.13	
2. a. Current Year Award	54,000.00	68,040.00	394,581.00	1,110,273.00	0.00	0.00	35,583.17
b. Transferability (NCLB)							
c. Other Adjustments	0.00				(44,272.32)	(27,719.13)	
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	54,000.00	68,040.00	394,581.00	1,110,273.00	(44,272.32)	(27,719.13)	35,583.17
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2d, & 3)	142,562.07	73,343.19	394,581.00	1,220,943.38	0.00	0.00	35,583.17
REVENUES							
5. Revenue Deferred from Prior Year			19,148.18				
6. Cash Received in Current Year	40,500.00	34,020.00		801,155.76	0.00	0.00	35,583.17
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	40,500.00	34,020.00	19,148.18	801,155.76	0.00	0.00	35,583.17
EXPENDITURES							
9. Donor-Authorized Expenditures	94,196.74	72,523.02	43,456.41	1,043,901.13	0.00		31,175.00
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	94,196.74	72,523.02	43,456.41	1,043,901.13	0.00	0.00	31,175.00
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Deferred Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(53,696.74)	(38,503.02)	(24,308.23)	(242,745.37)	0.00	0.00	4,408.17
a. Deferred Revenue			0.00				4,408.17
b. Accounts Payable	53,696.74	38,503.02	24,308.23	242,745.37			
c. Accounts Receivable							
14. Unused Grant Award Calculation (line 4 minus line 9)	48,365.33	820.17	351,124.59	177,042.25	0.00	0.00	4,408.17
15. If Carryover is allowed, enter line 14 amount here	48,365.33	820.17	351,124.59	177,042.25			
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	94,196.74	72,523.02	43,456.41	1,043,901.13	0.00	0.00	31,175.00

2012-13 Unaudited Actuals
FEDERAL GRANT AWARDS,
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRED REVENUES

FEDERAL PROGRAM NAME FEDERAL CATALOG NUMBER RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any)	Fund Adult Ed. Basic Ed & ESL	Fund 11 Adult Ed. Secondary Ed/GED	Fund 11 English Literacy/Civic Ed.	Fund 12 INDT Support	Fund 13 Schl Bkfst & Summer Food Serv.	TOTAL
AWARD						
1. Prior Year Carryover						6,118,799.71
2. a. Current Year Award	81,692.00	14,218.00	26,396.00		67,630.00	25,309,770.17
b. Transferability (NCLB)						39,820.00
c. Other Adjustments						(21,149.38)
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)						
3. Required Matching Funds/Other (sum lines 2a, 2b, & 2c)	81,692.00	14,218.00	26,396.00	0.00	67,630.00	25,328,440.79
4. Total Available Award (sum lines 1, 2d, & 3)	81,692.00	14,218.00	26,396.00	0.00	67,630.00	31,447,240.50
REVENUES						
5. Revenue Deferred from Prior Year						
6. Cash Received in Current Year	(11,148.84)	(4,596.66)	7,399.00	11.33	60,867.00	243,586.11
7. Contributed Matching Funds						19,321,234.67
8. Total Available (sum lines 5, 6, & 7)	(11,148.84)	(4,596.66)	7,399.00	11.33	60,867.00	19,564,820.78
EXPENDITURES						
9. Donor-Authorized Expenditures	81,692.00	14,218.00	26,396.00		58,770.32	27,350,063.88
10. Non Donor-Authorized Expenditures		0.00				0.00
11. Total Expenditures (lines 9 & 10)	81,692.00	14,218.00	26,396.00	0.00	58,770.32	27,350,063.88
12. Amounts Included in Line 6 above for Prior Year Adjustments						0.00
13. Calculation of Deferred Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(92,840.84)	(18,814.66)	(18,997.00)	11.33	2,096.68	(7,785,243.10)
a. Deferred Revenue	0.00			11.33	2,096.68	443,074.54
b. Accounts Payable						0.00
c. Accounts Receivable	92,840.84	18,814.66	18,997.00			8,228,317.65
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	0.00	0.00	0.00	8,859.68	4,097,176.62
15. If Carryover is allowed, enter line 14 amount here						
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	81,692.00	14,218.00	26,396.00	0.00	58,770.32	27,350,063.89

STATE PROGRAM NAME	After School Education & Safety (ASES)	Emergency Repair Program (ERP)	Early Mental Health Initiative	Sp Ed Workability	Sp Ed Personnel Staff Development	TUPE	Fund 12 State PreSchool
RESOURCE CODE	60100	62250	62500	65200	65350	66600	61050
REVENUE OBJECT	8590	8590	8590	8590	8590	8590	8590
LOCAL DESCRIPTION (if any)							
AWARD							
1. a. Prior Year Carryover	485,445.88	238,667.72	37,441.54	95,125.53		2,787.99	
b. Restr Bal Transfers (Obj 8997)							
c. Adjusted Prior Year Carryover (sum lines 1a & 1b)	485,445.88	238,667.72	37,441.54	95,125.53	0.00	2,787.99	0.00
2. a. Current Year Award	3,447,073.00			203,880.00	10,480.00		1,617,075.00
b. Other Adjustments							17,826.87
c. Adj Curr Yr Award (sum lines 2a & 2b)	3,447,073.00	0.00	0.00	203,880.00	10,480.00	0.00	1,634,901.87
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1c, 2c, & 3)	3,932,518.88	238,667.72	37,441.54	299,005.53	10,480.00	2,787.99	1,634,901.87
REVENUES							
5. Revenue Deferred from Prior Year		238,667.72	37,441.54			2,787.99	
6. Cash Received in Current Year	3,097,137.04			166,929.36	2,620.00		349,722.52
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	3,097,137.04	238,667.72	37,441.54	166,929.36	2,620.00	2,787.99	349,722.52
EXPENDITURES							
9. Donor-Authorized Expenditures	3,447,073.00	0.00		236,822.57	10,480.00		1,634,901.87
10. Non Donor-Authorized Expenditures					0.01		
11. Total Expenditures (lines 9 & 10)	3,447,073.00	0.00	0.00	236,822.57	10,480.01	0.00	1,634,901.87
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Deferred Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(349,935.96)	238,667.72	37,441.54	(69,893.21)	(7,860.00)	2,787.99	(1,285,179.35)
a. Deferred Revenue		238,667.72	37,441.54			2,787.99	
b. Accounts Payable							
c. Accounts Receivable	349,935.96			69,893.21	7,860.00		1,285,179.35
14. Unused Grant Award Calculation (line 4 minus line 9)	485,445.88	238,667.72	37,441.54	62,182.96	0.00	2,787.99	0.00
15. If Carryover is allowed, enter line 14 amount here				62,182.96		2,787.99	
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	3,447,073.00	0.00	0.00	236,822.57	10,480.00	0.00	1,634,901.87

STATE PROGRAM NAME RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any) AWARD	TOTAL
1. a. Prior Year Carryover	859,468.66
b. Restr Bal Transfers (Obj 8997)	0.00
c. Adjusted Prior Year Carryover (sum lines 1a & 1b)	859,468.66
2. a. Current Year Award	5,278,508.00
b. Other Adjustments	17,826.87
c. Adj Curr Yr Award (sum lines 2a & 2b)	5,296,334.87
3. Required Matching Funds/Other	0.00
4. Total Available Award (sum lines 1c, 2c, & 3)	6,155,803.53
REVENUES	
5. Revenue Deferred from Prior Year	278,897.25
6. Cash Received in Current Year	3,616,408.92
7. Contributed Matching Funds	0.00
8. Total Available (sum lines 5, 6, & 7)	3,895,306.17
EXPENDITURES	
9. Donor-Authorized Expenditures	5,329,277.44
10. Non Donor-Authorized Expenditures	0.01
11. Total Expenditures (lines 9 & 10)	5,329,277.45
12. Amounts Included in Line 6 above for Prior Year Adjustments	0.00
13. Calculation of Deferred Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(1,433,971.27)
a. Deferred Revenue	278,897.25
b. Accounts Payable	0.00
c. Accounts Receivable	1,712,868.52
14. Unused Grant Award Calculation (line 4 minus line 9)	826,526.09
15. If Carryover is allowed, enter line 14 amount here	64,970.95
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	5,329,277.44

LOCAL PROGRAM NAME	TOTAL	TOTAL
RESOURCE CODE		
REVENUE OBJECT		
LOCAL DESCRIPTION (if any)		
AWARD		
1. a. Prior Year Carryover	0.00	0.00
b. Restr Bal Transfers (Obj 8997)	0.00	0.00
c. Adj Prior Year Carryover (sum lines 1a & 1b)	0.00	0.00
2. a. Current Year Award	0.00	0.00
b. Other Adjustments	0.00	0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	0.00
3. Required Matching Funds/Other	0.00	0.00
4. Total Available Award (sum lines 1c, 2c, & 3)	0.00	0.00
REVENUES		
5. Revenue Deferred from Prior Year	0.00	0.00
6. Cash Received in Current Year	0.00	0.00
7. Contributed Matching Funds	0.00	0.00
8. Total Available (sum lines 5, 6, & 7)	0.00	0.00
EXPENDITURES		
9. Donor-Authorized Expenditures	0.00	0.00
10. Non Donor-Authorized Expenditures	0.00	0.00
11. Total Expenditures (lines 9 & 10)	0.00	0.00
12. Amounts Included in Line 6 above for Prior Year Adjustments	0.00	0.00
13. Calculation of Deferred Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	0.00	0.00
a. Deferred Revenue	0.00	0.00
b. Accounts Payable	0.00	0.00
c. Accounts Receivable	0.00	0.00
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	0.00
15. If Carryover is allowed, enter line 14 amount here	0.00	0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	0.00	0.00

2012-13 Unaudited Actuals
FEDERAL AWARDS,
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

Compton Unified
Los Angeles County

FEDERAL PROGRAM NAME FEDERAL CATALOG NUMBER RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any)	MEDI-CAL	OTHER FEDERAL PROGRAMS	Fund 13 STUDENT NUTRITION	TOTAL
	93.778	84.367	10.555	
	5640	58100	53100	
	8290	8290	8220	
AWARD				
1. Prior Year Restricted Ending Balance	0.00	1,177,796.87	766,646.42	1,944,443.29
2. a. Current Year Award	84,914.82		12,815,332.36	12,900,247.18
b. Other Adjustments	0.00		0.00	0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	84,914.82	0.00	12,815,332.36	12,900,247.18
3. Required Matching Funds/Other				0.00
4. Total Available Award (sum lines 1, 2c, & 3)	84,914.82	1,177,796.87	13,581,978.78	14,844,690.47
REVENUES				
5. Cash Received in Current Year	0.00		10,965,196.82	10,965,196.82
6. Amounts Included in Line 5 for Prior Year Adjustments				0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	84,914.82	0.00	1,850,135.54	1,935,050.36
b. Noncurrent Accounts Receivable				0.00
c. Current Accounts Receivable (line 7a minus line 7b)	84,914.82	0.00	1,850,135.54	1,935,050.36
8. Contributed Matching Funds				0.00
9. Total Available (sum lines 5, 7c, & 8)	84,914.82	0.00	12,815,332.36	12,900,247.18
EXPENDITURES				
10. Donor-Authorized Expenditures	46,777.82		11,518,273.73	11,565,051.55
11. Non Donor-Authorized Expenditures				0.00
12. Total Expenditures (line 10 plus line 11)	46,777.82	0.00	11,518,273.73	11,565,051.55
RESTRICTED ENDING BALANCE				
13. Current Year (line 4 minus line 10)	38,137.00	1,177,796.87	2,063,705.05	3,279,638.92

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STATE AWARDS,
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

STATE PROGRAM NAME	Class Size Facilities	Lotery Instructional Material	Pupil W/Disability ROP	Sp Ed. Apportionment AB 602	Mental Health Services	Economic Impact Aid (EIA)	EIA-LEP
RESOURCE CODE	62000	63000	63600	65000	65120	70900	70910
REVENUE OBJECT	8590	8560	8311	8311	8590	8311	8311
LOCAL DESCRIPTION (if any)							
AWARD							
1. a. Prior Year Restricted Ending Balance	74,473.43	0.00	485,979.40	0.00	747,240.00	2,628,726.51	1,195,606.80
b. Restr Bal Transfers (Obj 8997)							
c. Adj PY Restricted Ending Bal (sum lines 1a & 1b)	74,473.43	0.00	485,979.40	0.00	747,240.00	2,628,726.51	1,195,606.80
2. a. Current Year Award	0.00	802,960.00	36,099.00	8,179,815.00	1,373,213.00	5,933,909.69	2,835,894.31
b. Other Adjustments	0.00	216,972.32	60,959.00	5,205,917.00		0.00	
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	1,019,932.32	97,058.00	13,385,732.00	1,373,213.00	5,933,909.69	2,835,894.31
3. Required Matching Funds/Other	(74,473.43)			10,761,335.28			
4. Total Available Award (sum lines 1c, 2c, & 3)	0.00	1,019,932.32	583,037.40	24,147,067.28	2,120,453.00	8,562,636.20	4,031,501.11
REVENUES							
5. Cash Received in Current Year	0.00	219,635.91	85,052.70	11,725,913.74	1,298,091.00	5,933,629.69	2,835,894.31
6. Amounts Included in Line 5 for Prior Year Adjustments				0.00			
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	800,296.41	12,005.30	1,659,818.26	75,122.00	280.00	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	800,296.41	12,005.30	1,659,818.26	75,122.00	280.00	0.00
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	0.00	1,019,932.32	97,058.00	13,385,732.00	1,373,213.00	5,933,909.69	2,835,894.31
EXPENDITURES							
10. Donor-Authorized Expenditures	0.00	32,592.82	583,037.40	24,147,067.28	795,362.09	6,712,916.00	4,031,501.11
11. Non Donor-Authorized Expenditures	0.00						
12. Total Expenditures (line 10 plus line 11)	0.00	32,592.82	583,037.40	24,147,067.28	795,362.09	6,712,916.00	4,031,501.11
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	0.00	987,339.50	0.00	0.00	1,325,090.91	1,849,720.20	0.00

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STATE AWARDS,
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

STATE PROGRAM NAME	Home-To-School Transportation	Special Education Transportation	Quality Education Investment Act (QEIA)	Nutrition Network Grant	TOTAL
RESOURCE CODE	72300	72400	74000	78110	
REVENUE OBJECT	8311	8311	8590	8590	
LOCAL DESCRIPTION (if any)					
AWARD					
1. a. Prior Year Restricted Ending Balance	0.00	0.00	3,005,646.44	365,384.35	8,503,056.93
b. Restr Bal Transfers (Obj 8997)					0.00
c. Adj PY Restricted Ending Bal (sum lines 1a & 1b)	0.00	0.00	3,005,646.44	365,384.35	8,503,056.93
2. a. Current Year Award	1,669,047.00	1,229,484.00	544,067.60	544,067.60	22,604,489.60
b. Other Adjustments	0.00	0.00	4,863,300.00	(365,384.35)	9,981,763.97
c. Adj Curr Yr Award (sum lines 2a & 2b)	1,669,047.00	1,229,484.00	4,863,300.00	178,683.25	32,586,253.57
3. Required Matching Funds/Other	1,646,913.90				12,333,775.75
4. Total Available Award (sum lines 1c, 2c, & 3)	3,315,960.90	1,229,484.00	7,868,946.44	544,067.60	53,423,086.25
REVENUES					
5. Cash Received in Current Year	1,669,047.00	1,229,484.00	4,863,300.00	(472,782.58)	29,387,265.77
6. Amounts Included in Line 5 for Prior Year Adjustments					0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	0.00	651,465.83	3,198,987.80
b. Noncurrent Accounts Receivable					0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	651,465.83	3,198,987.80
8. Contributed Matching Funds					0.00
9. Total Available (sum lines 5, 7c, & 8)	1,669,047.00	1,229,484.00	4,863,300.00	178,683.25	32,586,253.57
EXPENDITURES					
10. Donor-Authorized Expenditures	3,315,960.90	1,063,172.88	6,161,072.83	544,067.60	47,386,750.91
11. Non Donor-Authorized Expenditures					0.00
12. Total Expenditures (line 10 plus line 11)	3,315,960.90	1,063,172.88	6,161,072.83	544,067.60	47,386,750.91
RESTRICTED ENDING BALANCE					
13. Current Year (line 4 minus line 10)	0.00	166,311.12	1,707,873.61	0.00	6,036,335.34

LOCAL PROGRAM NAME	RESOURCE CODE	REVENUE OBJECT	LOCAL DESCRIPTION (if any)	AWARD	Compton Young Scholar Program	NIKE USA, INC	District Pre-Interin Support	Attendance Support Center	Recycle Program	COPS - Special Reserves
	81500	8980			90012 8699	90014 8699	90026 8699	90029 8699	90035 8699	90101 8699
1. a. Prior Year Restricted Ending Balance	0.00			(15,047.04)		4,365.44	28,733.06	810.00	6,728.61	8,883.15
b. Restr Bal Transfers (Obj 8997)										
c. Adj PY Restricted Ending Bal (sum lines 1a & 1b)	0.00			(15,047.04)		4,365.44	28,733.06	810.00	6,728.61	8,883.15
2. a. Current Year Award	0.00						200.00		5,282.28	
b. Other Adjustments	0.00									
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00			0.00		0.00	200.00	0.00	5,282.28	0.00
3. Required Matching Funds/Other	4,742,088.54									
4. Total Available Award (sum lines 1c, 2c, & 3)	4,742,088.54			(15,047.04)		4,365.44	28,933.06	810.00	12,010.89	8,883.15
REVENUES										
5. Cash Received in Current Year	0.00			0.00		0.00	200.00	0.00	5,282.28	0.00
6. Amounts Included in Line 5 for Prior Year Adjustments										
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00			0.00		0.00	0.00	0.00	0.00	0.00
b. Noncurrent Accounts Receivable										
c. Current Accounts Receivable (line 7a minus line 7b)	0.00			0.00		0.00	0.00	0.00	0.00	0.00
8. Contributed Matching Funds	4,742,088.54									
9. Total Available (sum lines 5, 7c, & 8)	4,742,088.54			0.00		0.00	200.00	0.00	5,282.28	0.00
EXPENDITURES										
10. Donor-Authorized Expenditures	4,742,088.54						224.53		5,678.63	
11. Non Donor-Authorized Expenditures										
12. Total Expenditures (line 10 plus line 11)	4,742,088.54			0.00		0.00	224.53	0.00	5,678.63	0.00
RESTRICTED ENDING BALANCE										
13. Current Year (line 4 minus line 10)	0.00			(15,047.04)		4,365.44	28,708.53	810.00	6,332.26	8,883.15

LOCAL PROGRAM NAME	ARRA-Obesity Renew Project	Education Technology K-12 Voucher	Thirty Third PTA- Dickison	Literacy Grant - McNair	WME Foundation- Foster ES	Big Lot INC - Jefferson ES	SEIU L1000 Reading Club- Bunche MS
RESOURCE CODE	90104	90111	90133	90134	90136	90137	90138
REVENUE OBJECT	8699	8699	8699	8699	8699	8699	8699
LOCAL DESCRIPTION (if any)							
AWARD							
1. a. Prior Year Restricted Ending Balance	(1,308.56)	93,199.21		610.70	20,914.94	223.61	
b. Restr Bal Transfers (Obj 8997)							
c. Adj PY Restricted Ending Bal (sum lines 1a & 1b)	(1,308.56)	93,199.21	0.00	610.70	20,914.94	223.61	0.00
2. a. Current Year Award		516.36	6,851.65		46,740.86		1,500.00
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	516.36	6,851.65	0.00	46,740.86	0.00	1,500.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1c, 2c, & 3)	(1,308.56)	93,715.57	6,851.65	610.70	67,655.80	223.61	1,500.00
REVENUES							
5. Cash Received in Current Year	0.00	516.36	6,851.65	0.00	46,740.86	0.00	1,500.00
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	0.00	516.36	6,851.65	0.00	46,740.86	0.00	1,500.00
EXPENDITURES							
10. Donor-Authorized Expenditures					43,369.87		1,498.00
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	0.00	0.00	0.00	0.00	43,369.87	0.00	1,498.00
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	(1,308.56)	93,715.57	6,851.65	610.70	24,285.93	223.61	2.00

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LOCAL AWARDS,
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

LOCAL PROGRAM NAME	Scholarship America-Mayo ES	Food 4 Less	Share Our Strength - Rosecrans ES	COKE Partnership	After School - Alliance Clinton ES	21st Century	Jefferson ES - Morrells Electronics
RESOURCE CODE	90147	90150	90151	90160	90165	90170	90175
REVENUE OBJECT	8699	8699	8699	8699	8699	8699	8699
LOCAL DESCRIPTION (if any)							
AWARD							
1. a. Prior Year Restricted Ending Balance		7.57	1,735.25	42,886.52	1,000.00	20,539.41	300.00
b. Restr Bal Transfers (Obj 8997)							
c. Adj PY Restricted Ending Bal (sum lines 1a & 1b)	0.00	7.57	1,735.25	42,886.52	1,000.00	20,539.41	300.00
2. a. Current Year Award	700.00			23,238.59			
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	700.00	0.00	0.00	23,238.59	0.00	0.00	0.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1c, 2c, & 3)	700.00	7.57	1,735.25	66,125.11	1,000.00	20,539.41	300.00
REVENUES							
5. Cash Received in Current Year	700.00	0.00	0.00	23,238.59	0.00	0.00	0.00
6. Amounts included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	700.00	0.00	0.00	23,238.59	0.00	0.00	0.00
EXPENDITURES							
10. Donor-Authorized Expenditures	980.00			7,658.88			
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	980.00	0.00	0.00	7,658.88	0.00	0.00	0.00
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	(280.00)	7.57	1,735.25	58,466.23	1,000.00	20,539.41	300.00

LOCAL PROGRAM NAME	Wongdoody Scholarship	Back-To-School 1st Credit Union	Eberhard Equipment ROP	Share Our Strength Walton MS	Wells fargo Foundation - Caldwell	CA-Mission Foundation - Dickison ES	Cal Serv For Tech Asst & Training
RESOURCE CODE	90176	90177	90178	90179	90185	90186	90200
REVENUE OBJECT	8699	8699	8699	8699	8699	8699	8699
LOCAL DESCRIPTION (if any)							
AWARD							
1. a. Prior Year Restricted Ending Balance	29,301.00	1,055.00	150.00	991.52	95.04	(627.17)	4,000.00
b. Restr Bal Transfers (Obj 8997)							
c. Adj PY Restricted Ending Bal (sum lines 1a & 1b)	29,301.00	1,055.00	150.00	991.52	95.04	(627.17)	4,000.00
2. a. Current Year Award		538.00					
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	538.00	0.00	0.00	0.00	0.00	0.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1c, 2c, & 3)	29,301.00	1,593.00	150.00	991.52	95.04	(627.17)	4,000.00
REVENUES							
5. Cash Received in Current Year	0.00	538.00	0.00	0.00	0.00	0.00	0.00
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	0.00	538.00	0.00	0.00	0.00	0.00	0.00
EXPENDITURES							
10. Donor-Authorized Expenditures	8,568.00			84.52			
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	8,568.00	0.00	0.00	84.52	0.00	0.00	0.00
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	20,733.00	1,593.00	150.00	907.00	95.04	(627.17)	4,000.00

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REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

LOCAL PROGRAM NAME	Scholarship America-Emerson ES	Emergency Response Crisis	School Police Fines/Citations	Solar Cup 2010 Compton HS	RETS	Recoveries-Davis MS	STAR/CELDT Testing
RESOURCE CODE	90235	90240	90301	90308	90310	90321	90325
REVENUE OBJECT	8699	8699	8699	8699	8699	8699	8699
LOCAL DESCRIPTION (if any)							
AWARD							
1. a. Prior Year Restricted Ending Balance		68,423.25	66,118.12	(284.44)	3,309.91		(8,821.39)
b. Restir Bal Transfers (Obj 8997)							
c. Adj PY Restricted Ending Bal (sum lines 1a & 1b)	0.00	68,423.25	66,118.12	(284.44)	3,309.91	0.00	(8,821.39)
2. a. Current Year Award	1,400.00	0.00	17,833.97			3,465.00	313,957.14
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	1,400.00	0.00	17,833.97	0.00	0.00	3,465.00	313,957.14
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1c, 2c, & 3)	1,400.00	68,423.25	83,952.09	(284.44)	3,309.91	3,465.00	305,135.75
REVENUES							
5. Cash Received in Current Year	1,400.00	0.00	17,833.97	0.00	0.00	3,465.00	313,957.14
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	1,400.00	0.00	17,833.97	0.00	0.00	3,465.00	313,957.14
EXPENDITURES							
10. Donor-Authorized Expenditures	675.32		3,668.30				199,161.97
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	675.32	0.00	3,668.30	0.00	0.00	0.00	199,161.97
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	724.68	68,423.25	80,283.79	(284.44)	3,309.91	3,465.00	105,973.78

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SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

LOCAL PROGRAM NAME	WME - Whaley MS	Teaching American History	Prism-IQ Partners Bunché ES	Edison International	Mayo Garden Renovation Grant	Graduation Expenses	Partners For Survival
RESOURCE CODE	90326	90340	90350	90409	90410	90415	90416
REVENUE OBJECT	8699	8699	8699	8699	8699	8699	8699
LOCAL DESCRIPTION (if any)							
AWARD							
1. a. Prior Year Restricted Ending Balance		9,918.48	232.89	4,019.90	8,000.00	1,237.78	5,251.09
b. Restr Bal Transfers (Obj 8997)							
c. Adj PY Restricted Ending Bal (sum lines 1a & 1b)	0.00	9,918.48	232.89	4,019.90	8,000.00	1,237.78	5,251.09
2. a. Current Year Award	6,460.86						8,474.43
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	6,460.86	0.00	0.00	0.00	0.00	0.00	8,474.43
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1c, 2c, & 3)	6,460.86	9,918.48	232.89	4,019.90	8,000.00	1,237.78	13,725.52
REVENUES							
5. Cash Received in Current Year	6,460.86	0.00	0.00	0.00	0.00	0.00	8,474.43
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	6,460.86	0.00	0.00	0.00	0.00	0.00	8,474.43
EXPENDITURES							
10. Donor-Authorized Expenditures							5,309.60
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	0.00	0.00	0.00	0.00	0.00	0.00	5,309.60
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	6,460.86	9,918.48	232.89	4,019.90	8,000.00	1,237.78	8,415.92

LOCAL PROGRAM NAME	Nation Lacrosse- Ben Vereen- Foster ES	Howard Building Corp.-Emerson ES	BTSA	CA Community Foundation	ASCIP	CSUDH Grant	First Financial - CU Mayo ES
RESOURCE CODE	90426	90435	90501	90502	90505	90509	90519
REVENUE OBJECT	8699	8699	8699	8699	8699	8699	8699
LOCAL DESCRIPTION (if any)							
AWARD							
1. a. Prior Year Restricted Ending Balance			29,156.00	18,878.81	3,818.69	41,458.74	500.00
b. Restr Bal Transfers (Obj 8997)							
c. Adj PY Restricted Ending Bal (sum lines 1a & 1b)	0.00	0.00	29,156.00	18,878.81	3,818.69	41,458.74	500.00
2. a. Current Year Award	50,000.00	360.36					
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	50,000.00	360.36	0.00	0.00	0.00	0.00	0.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1c, 2c, & 3)	50,000.00	360.36	29,156.00	18,878.81	3,818.69	41,458.74	500.00
REVENUES							
5. Cash Received in Current Year	50,000.00	360.36	0.00	0.00	0.00	0.00	0.00
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	50,000.00	360.36	0.00	0.00	0.00	0.00	0.00
EXPENDITURES							
10. Donor-Authorized Expenditures	55,570.52						
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	55,570.52	0.00	0.00	0.00	0.00	0.00	0.00
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	(5,570.52)	360.36	29,156.00	18,878.81	3,818.69	41,458.74	500.00

LOCAL PROGRAM NAME	Northrop Math Manipulative	Library Block Grant Centennial HS	Family Foundation Whaley MS	JWT Dickison ES	Life Touch Mayo ES	Nestle	McTeacher Night Mayo ES
RESOURCE CODE	90520	90522	90525	90533	90534	90535	90538
REVENUE OBJECT	8699	8699	8699	8699	8699	8699	8699
LOCAL DESCRIPTION (if any)							
AWARD							
1. a. Prior Year Restricted Ending Balance	1,500.00	219.99	1,578.14	1,000.00	400.00	986.30	340.00
b. Restr Bal Transfers (Obj 8997)							
c. Adj PY Restricted Ending Bal (sum lines 1a & 1b)	1,500.00	219.99	1,578.14	1,000.00	400.00	986.30	340.00
2. a. Current Year Award					328.00		100.00
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	0.00	0.00	0.00	328.00	0.00	100.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1c, 2c, & 3)	1,500.00	219.99	1,578.14	1,000.00	728.00	986.30	440.00
REVENUES							
5. Cash Received in Current Year	0.00	0.00	0.00	0.00	328.00	0.00	100.00
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	0.00	0.00	0.00	0.00	328.00	0.00	100.00
EXPENDITURES							
10. Donor-Authorized Expenditures							
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	1,500.00	219.99	1,578.14	1,000.00	728.00	986.30	440.00

2012-13 Unaudited Actuals
LOCAL AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

LOCAL PROGRAM NAME	Donations Anderson ES	Donat-Take_Chaf of Ed-DOM HS	Naval Field Grant Bursch, Emerson	Thomas K. McKissick Trust- Corn	Republic Services Inc. - McKinley	Fashion Institute Design-Merch- Centennial HS	Jenni-Rivera Foundation- Comm Day
RESOURCE CODE	90551	90552	90556	90557	90558	90578	90595
REVENUE OBJECT	8699	8699	8699	8699	8699	8699	8699
LOCAL DESCRIPTION (if any)							
AWARD							
1. a. Prior Year Restricted Ending Balance	7,879.63	2,805.43	400.00	2,000.00	1,500.00		1,640.68
b. Restr Bal Transfers (Obj 8997)							
c. Adj PY Restricted Ending Bal (sum lines 1a & 1b)	7,879.63	2,805.43	400.00	2,000.00	1,500.00	0.00	1,640.68
2. a. Current Year Award	225.24	597.29				1,500.00	
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	225.24	597.29	0.00	0.00	0.00	1,500.00	0.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1c, 2c, & 3)	8,104.87	3,402.72	400.00	2,000.00	1,500.00	1,500.00	1,640.68
REVENUES							
5. Cash Received in Current Year	225.24	597.29	0.00	0.00	0.00	1,500.00	0.00
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	225.24	597.29	0.00	0.00	0.00	1,500.00	0.00
EXPENDITURES							
10. Donor-Authorized Expenditures	1,896.21					1,446.85	
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	1,896.21	0.00	0.00	0.00	0.00	1,446.85	0.00
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	6,208.66	3,402.72	400.00	2,000.00	1,500.00	53.15	1,640.68

2012-13 Unaudited Actuals
LOCAL AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

LOCAL PROGRAM NAME	Boeing Grant	OhioPyle Prints	Unclaimed Property Fr State of CAL	Foreign Exchange Teachers	Clipper BasketBall-Centennial HS	Lost Text Book Reimbursement	Box Top For Education-Mayo ES
RESOURCE CODE	90612	90615	90707	90799	91415	91560	91568
REVENUE OBJECT	8699	8699	8699	8699	8699	8699	8699
LOCAL DESCRIPTION (if any)							
AWARD							
1. a. Prior Year Restricted Ending Balance	19,264.65			0.00		18,457.71	1,001.80
b. Restr Bal Transfers (Obj 8997)							
c. Adj PY Restricted Ending Bal (sum lines 1a & 1b)	19,264.65	0.00	0.00	0.00	0.00	18,457.71	1,001.80
2. a. Current Year Award		55.11	12,669.71		11,000.00	14,084.34	589.00
b. Other Adjustments				5,000,000.00			
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	55.11	12,669.71	0.00	11,000.00	14,084.34	589.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1c, 2c, & 3)	19,264.65	55.11	12,669.71	5,000,000.00	11,000.00	32,542.05	1,590.80
REVENUES							
5. Cash Received in Current Year	0.00	55.11	12,669.71		11,000.00	14,084.34	589.00
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	0.00	55.11	12,669.71	0.00	11,000.00	14,084.34	589.00
EXPENDITURES							
10. Donor-Authorized Expenditures				0.00	10,000.00	458.98	
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	0.00	0.00	0.00	0.00	10,000.00	458.98	0.00
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	19,264.65	55.11	12,669.71	5,000,000.00	1,000.00	32,083.07	1,590.80

REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

LOCAL PROGRAM NAME	School Potraits - Anderson ES	50 Million Pound Challenge	Art of Education - Vanguard MS	Pupil Record Reimbursement & Fees	JWT Davis MS	JWT Anderson ES	Medi-Cal Reimbursement
RESOURCE CODE	91569	91570	91579	91581	91583	91584	91585
REVENUE OBJECT	8699	8699	8699	8699	8699	8699	8699
LOCAL DESCRIPTION (if any)							
AWARD							
1. a. Prior Year Restricted Ending Balance	565.16	(550.89)	0.00	24,646.04	1,000.00	1,000.00	49,111.66
b. Restr Bal Transfers (Obj 8997)							
c. Adj PY Restricted Ending Bal (sum lines 1a & 1b)	565.16	(550.89)	0.00	24,646.04	1,000.00	1,000.00	49,111.66
2. a. Current Year Award				30,145.17			97,371.58
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	0.00	0.00	30,145.17	0.00	0.00	97,371.58
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1c, 2c, & 3)	565.16	(550.89)	0.00	54,791.21	1,000.00	1,000.00	146,483.24
REVENUES							
5. Cash Received in Current Year	0.00	0.00	0.00	30,145.17	0.00	0.00	97,371.58
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	0.00	0.00	0.00	30,145.17	0.00	0.00	97,371.58
EXPENDITURES							
10. Donor-Authorized Expenditures				25,615.02			15,580.17
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	0.00	0.00	0.00	25,615.02	0.00	0.00	15,580.17
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	565.16	(550.89)	0.00	29,176.19	1,000.00	1,000.00	130,903.07

LOCAL PROGRAM NAME	Fund 12 Early Intervention for School	Error Resource	TOTAL
RESOURCE CODE	90655	99999.9	
REVENUE OBJECT	8699		
LOCAL DESCRIPTION (if any)			
AWARD			
1. a. Prior Year Restricted Ending Balance	0.00	(6.00)	637,505.39
b. Restr Bal Transfers (Obj 8997)			0.00
c. Adj PY Restricted Ending Bal (sum lines 1a & 1b)	0.00	(6.00)	637,505.39
2. a. Current Year Award		0.00	656,184.94
b. Other Adjustments			0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	0.00	656,184.94
3. Required Matching Funds/Other		6.00	9,742,094.54
4. Total Available Award (sum lines 1c, 2c, & 3)	0.00	0.00	11,035,784.87
REVENUES			
5. Cash Received in Current Year	0.00	0.00	656,184.94
6. Amounts Included in Line 5 for Prior Year Adjustments			0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	0.00
b. Noncurrent Accounts Receivable			0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00
8. Contributed Matching Funds		0.00	4,742,088.54
9. Total Available (sum lines 5, 7c, & 8)	0.00	0.00	5,398,273.48
EXPENDITURES			
10. Donor-Authorized Expenditures			5,129,533.91
11. Non Donor-Authorized Expenditures		0.00	0.00
12. Total Expenditures (line 10 plus line 11)	0.00	0.00	5,129,533.91
RESTRICTED ENDING BALANCE			
13. Current Year (line 4 minus line 10)	0.00	0.00	5,906,250.96

Current Expense Formula/Minimum Classroom Compensation

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	101,145,161.02	301	0.00	303	101,145,161.02	305	1,277,538.24		307	99,867,622.78	309
2000 - Classified Salaries	34,455,487.97	311	153,727.65	313	34,301,760.32	315	1,832,858.69		317	32,468,901.63	319
3000 - Employee Benefits (Excluding 3800)	37,372,898.90	321	90,266.26	323	37,282,632.64	325	566,446.32		327	36,716,186.32	329
4000 - Books, Supplies Equip Replace. (6500)	7,462,346.48	331	189,369.08	333	7,272,977.40	335	825,775.38		337	6,447,202.02	339
5000 - Services... & 7300 - Indirect Costs	37,927,101.55	341	35,049.96	343	37,892,051.59	345	16,180,818.90		347	21,711,232.69	349
TOTAL					217,894,582.97	365			TOTAL	197,211,145.44	369

Note 1 - In Column 2, report expenditures for the following programs: Nonagency (Goals 7100-7199), Community Services (Goal 8100), Food Services (Function 3700), Fringe Benefits for Retired Persons (Objects 3701-3702), and Facilities Acquisition & Construction (Function 8500).

Note 2 - In Column 4, report expenditures for: Transportation (Function 3600), Lottery Expenditures (Resource 1100), Special Education Students in Nonpublic Schools (Function 1180), and other federal or state categorical aid in which funds were granted for expenditures in a program not incurring any teacher salary expenditures or requiring disbursement of the funds without regard to the requirements of EC Section 41372.

* If an amount (even zero) is entered in any row of Column 4b or in Line 13b, the form uses only the values in Column 4b and Line 13b rather than the values in Column 4a and Line 13a.

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)		Object	EDP No.
1. Teacher Salaries as Per EC 41011		1100	375
2. Salaries of Instructional Aides Per EC 41011		2100	380
3. STRS		3101 & 3102	382
4. PERS		3201 & 3202	383
5. OASDI - Regular, Medicare and Alternative		3301 & 3302	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans)		3401 & 3402	385
7. Unemployment Insurance		3501 & 3502	390
8. Workers' Compensation Insurance		3601 & 3602	392
9. OPEB, Active Employees (EC 41372)		3751 & 3752	393
10. Other Benefits (EC 22310)		3901 & 3902	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10)			395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2	0.00		
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted)	1,407,650.86		396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*			396
14. TOTAL SALARIES AND BENEFITS	111,224,934.08		397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372	56.40%		
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')			

PART III: DEFICIENCY AMOUNT	
A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.	
1. Minimum percentage required (60% elementary, 55% unified, 50% high)	55.00%
2. Percentage spent by this district (Part II, Line 15)	56.40%
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	0.00%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369)	197,211,145.44
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

Funds 01 and 11, Resource 6015, Goal 4620		
Pupil Data		
Average Daily Attendance (ADA) (Form A, Line 17)		
ADA (included above) claimed pursuant to EC 46191(b)		
Section I - Direct Instruction Costs (Functions 1000-1999)	Object Codes	
A. Certificated Teachers' Salaries	1100	0.00
B. Classified Instructional Salaries	2100	0.00
C. Employee Benefits for Lines A and B		
1. State Teachers' Retirement System	3101, 3102	0.00
2. Public Employees' Retirement System	3201, 3202	0.00
3. OASDI/Medicare/Alternative	3301, 3302	0.00
4. Health and Welfare Benefits	3401, 3402	0.00
5. State Unemployment Insurance	3501, 3502	0.00
6. Workers' Compensation Insurance	3601, 3602	0.00
7. OPEB, Allocated and Active Employees	3701, 3702, 3751, 3752	0.00
8. PERS Reduction	3801, 3802	0.00
9. Other Benefits	3901, 3902	0.00
10. Total, Employee Benefits (Lines C1 through C9)		0.00
D. Books and Supplies		
1. Approved Textbooks and Core Curricula Materials	4100	0.00
2. Books and Other Reference Materials	4200	0.00
3. Materials and Supplies	4300	0.00
4. Noncapitalized Equipment	4400	0.00
5. Total, Books and Supplies (Lines D1 through D4)		0.00
E. Services and Other Operating Expenditures		
1. Subagreements for Services	5100	0.00
2. Travel & Conferences	5200	0.00
3. Transfers of Direct Costs	5710, 5750	0.00
4. Professional/Consulting Services and Operating Expenditures	5800	0.00
5. Total, Services and Other Operating Expenditures (Lines E1 through E4)		0.00
F. Subtotal, Direct Instruction Costs (Lines A, B, C10, D5, and E5)		0.00
G. Equipment and Equipment Replacement	6400, 6500	0.00
H. Total, Direct Instruction Costs (Lines F and G)		0.00

Section II - Direct Support Costs (Instruction-Related, and Guidance and Counseling Services) (Functions 2100-2199, 2420, 2700, and 3110)		
A. Certificated Salaries		
1. Teachers' Salaries	1100	0.00
2. Support Salaries	1200	0.00
3. Supervisors' and Administrators' Salaries	1300	0.00
4. Total, Certificated Salaries (Lines A1 through A3)		0.00
B. Classified Salaries - Clerical, Technical, and Office Staff Salaries	2400	0.00
C. Employee Benefits for Lines A and B		
1. State Teachers' Retirement System	3101, 3102	0.00
2. Public Employees' Retirement System	3201, 3202	0.00
3. OASDI/Medicare/Alternative	3301, 3302	0.00
4. Health and Welfare Benefits	3401, 3402	0.00
5. State Unemployment Insurance	3501, 3502	0.00
6. Workers' Compensation Insurance	3601, 3602	0.00
7. OPEB, Allocated and Active Employees	3701, 3702, 3751, 3752	0.00
8. PERS Reduction	3801, 3802	0.00
9. Other Benefits	3901, 3902	0.00
10. Total, Employee Benefits (Lines C1 through C9)		0.00
D. Books and Supplies		
1. Books and Other Reference Materials	4200	0.00
2. Materials and Supplies	4300	0.00
3. Noncapitalized Equipment	4400	0.00
4. Total, Books and Supplies		0.00
E. Services and Other Operating Expenditures		
1. Subagreements for Services	5100	0.00
2. Travel and Conferences	5200	0.00
3. Transfers of Direct Costs	5710, 5750	0.00
4. Professional/Consulting Services and Operating Expenditures	5800	0.00
5. Communications	5900	0.00
6. Total, Services and Other Operating Expenditures (Lines E1 through E5)		0.00
F. Subtotal, Direct Support Costs (Lines A4, B, C10, D4, and E6)		0.00
G. Equipment and Equipment Replacement	6400, 6500	0.00
H. Total, Direct Support Costs (Lines F and G)		0.00
Section III - Indirect Costs (LEA's 2nd prior year approved rate of 8.39% times the sum of Section I, Line H and Section II, Line H)		0.00
Section IV - Alternative Charge Cost (Alternative to Sections II and III) (Not more than 8% [\$.00] of the annual revenue (Object 8311) for the Adults in Correctional Facilities program)		
Section V - Total Cost for Adults in Correctional Facilities (Section I, Line H plus Section II, Line H plus Section III OR if Section IV has been entered, Section I, Line H plus Section IV)		0.00

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
Governmental Activities:							
General Obligation Bonds Payable	76,700,017.00	6,688,678.00	83,388,695.00	2,966,537.00	6,265,328.00	80,089,904.00	7,250,000.00
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable	28,625,000.00		28,625,000.00		1,450,000.00	27,175,000.00	1,505,000.00
Capital Leases Payable	4,455,715.00	(2,293,820.00)	2,171,895.00		507,593.00	1,664,302.00	530,484.00
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt	5,596,480.00	(5,573,880.00)	22,600.00	4,729,827.00	1,679,653.00	3,072,774.00	1,679,653.00
Net OPEB Obligation	9,844,002.00	250,064.00	10,094,066.00	2,013,847.00	0.00	12,107,913.00	0.00
Compensated Absences Payable	2,420,961.25	(0.25)	2,420,961.00		348,226.00	2,072,735.00	
Governmental activities long-term liabilities	127,652,175.25	(928,958.25)	126,723,217.00	9,710,211.00	10,250,800.00	126,182,628.00	10,965,137.00
Business-Type Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Capital Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net OPEB Obligation			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

	2012-13 Calculations			2013-14 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
A. PRIOR YEAR DATA (2011-12 Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE)	2011-12 Actual			2012-13 Actual		
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	136,199,074.02		136,199,074.02			141,955,647.74
2. PRIOR YEAR GANN ADA (Preload/Line B9, PY column)	23,590.03		23,590.03			23,693.48
ADJUSTMENTS TO PRIOR YEAR LIMIT	Adjustments to 2011-12			Adjustments to 2012-13		
3. District Lapses, Reorganizations and Other Transfers						
4. Temporary Voter Approved Increases						
5. Less: Lapses of Voter Approved Increases						
6. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A3 plus A4 minus A5)		0.00				0.00
7. ADJUSTMENTS TO PRIOR YEAR ADA (Only for district lapses, reorganizations and other transfers, and only if adjustments to the appropriations limit are entered in Line A3 above)						
B. CURRENT YEAR GANN ADA (2012-13 data should tie to Principal Apportionment Attendance Software reports)	2012-13 P2 Report			2013-14 P2 Estimate		
1. Total K-12 ADA (Form A, Lines 10, 28, & 29)	23,693.48		23,693.48	23,968.76		23,968.76
2. ROC/P ADA**						
3. Total Charter Schools ADA (Form A, Line 26)	0.00		0.00	0.00		0.00
4. Total Supplemental Instructional Hours**						
5. Divide Line B4 by 700 (Round to 2 decimal places)						
6. TOTAL P2 ADA (Lines B1 through B3 plus B5)			23,693.48			23,968.76
OTHER ADA (From Principal Apportionment Attendance Software)						
7. Apprentice Hours - High School						
8. Divide Line B7 by 525 (Round to 2 decimal places)			0.00			0.00
9. TOTAL CURRENT YEAR GANN ADA (Sum Lines B6 plus B8)			23,693.48			23,968.76
C. LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED TAXES AND SUBVENTIONS (Funds 01, 09, and 62)	2012-13 Actual			2013-14 Budget		
1. Homeowners' Exemption (Object 8021)	119,736.50		119,736.50	119,767.00		119,767.00
2. Timber Yield Tax (Object 8022)	0.00		0.00	0.00		0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	19,772.45		19,772.45	19,772.00		19,772.00
4. Secured Roll Taxes (Object 8041)	13,953,218.06		13,953,218.06	13,318,507.00		13,318,507.00
5. Unsecured Roll Taxes (Object 8042)	397,268.38		397,268.38	397,268.00		397,268.00
6. Prior Years' Taxes (Object 8043)	816,103.37		816,103.37	518,858.00		518,858.00
7. Supplemental Taxes (Object 8044)	317,030.04		317,030.04	502,934.00		502,934.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	4,925,947.23		4,925,947.23	(164,407.00)		(164,407.00)
9. Penalties and Int. from Delinquent Taxes (Object 8048)	19,968.10		19,968.10	0.00		0.00
10. Other In-Lieu Taxes (Object 8082)	0.00		0.00	0.00		0.00
11. Comm. Redevelopment Funds (Obj. 8047 & 8625)	2,726,009.23		2,726,009.23	1,553,505.00		1,553,505.00
12. Parcel Taxes (Object 8621)	0.00		0.00	0.00		0.00
13. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only)	0.00		0.00	0.00		0.00
14. Penalties and Int. from Delinquent Non-Revenue Limit Taxes (Object 8629) (Only those for the above taxes)	0.00		0.00	0.00		0.00
15. Transfers to Charter Schools in Lieu of Property Taxes (Object 8096)	(624,427.52)		(624,427.52)	(669,855.00)		(669,855.00)
16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15)	22,670,625.84	0.00	22,670,625.84	15,596,349.00	0.00	15,596,349.00
OTHER LOCAL REVENUES (Funds 01, 09, and 62)						
17. To General Fund from Bond Interest and Redemption Fund (Excess debt service taxes) (Object 8914)	0.00		0.00	0.00		0.00
18. TOTAL LOCAL PROCEEDS OF TAXES (Lines C16 plus C17)	22,670,625.84	0.00	22,670,625.84	15,596,349.00	0.00	15,596,349.00

	2012-13 Calculations			2013-14 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
EXCLUDED APPROPRIATIONS						
19. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			0.00			0.00
OTHER EXCLUSIONS						
20. Americans with Disabilities Act						
21. Unreimbursed Court Mandated Desegregation Costs						
22. Other Unfunded Court-ordered or Federal Mandates						
23. TOTAL EXCLUSIONS (Lines C19 through C22)			0.00			0.00
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. Revenue Limit State Aid - CY (objects 8011 and 8012)	101,949,831.00		101,949,831.00	111,674,125.00		111,674,125.00
25. Revenue Limit State Aid - Prior Years (Object 8019)	1,533,953.70		1,533,953.70	0.00		0.00
26. Supplemental Instruction - CY (Res. 0000, Object 8590)**		0.00	0.00		0.00	0.00
27. Supplemental Instruction - PY (Res. 0000, Object 8590)**		0.00	0.00		0.00	0.00
28. Comm Day Sch Addl Funding - CY (Res. 2430, Obj. 8311 and Res. 0000, Obj. 8590)**		0.00	0.00		0.00	0.00
29. Comm Day Sch Addl Funding - PY (Res. 2430, Obj. 8319 and Res. 0000, Obj. 8590)**		0.00	0.00		0.00	0.00
30. ROC/P Apportionment - CY (Res. 0000, Object 8590)**		0.00	0.00		0.00	0.00
31. ROC/P Apportionment - PY (Res. 0000, Object 8590)**		0.00	0.00		0.00	0.00
32. Charter Schs. Gen. Purpose Entitlement (Object 8015)	0.00		0.00	0.00		0.00
33. Charter Schs. Categorical Block Grant (Object 8590)**		0.00	0.00		0.00	0.00
34. Class Size Reduction, Grades K-3 (Object 8434)	6,851,161.00		6,851,161.00	6,280,344.00		6,280,344.00
35. Class Size Reduction, Grade 9 (Object 8590)**		0.00	0.00		0.00	0.00
36. SUBTOTAL STATE AID RECEIVED (Lines C24 through C35)	110,334,945.70	0.00	110,334,945.70	117,954,469.00	0.00	117,954,469.00
ADD BACK TRANSFERS TO COUNTY						
37. County Office Funds Transfer (Form RL, Line 32)	859,292.00		859,292.00	872,821.00		872,821.00
38. TOTAL STATE AID (Lines C36 plus C37)	111,194,237.70	0.00	111,194,237.70	118,827,290.00	0.00	118,827,290.00
DATA FOR INTEREST CALCULATION						
39. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	222,556,486.78		222,556,486.78	216,647,678.00		216,647,678.00
40. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	425,560.20		425,560.20	400,000.00		400,000.00
APPROPRIATIONS LIMIT CALCULATIONS						
D. PRELIMINARY APPROPRIATIONS LIMIT						
1. Revised Prior Year Program Limit (Lines A1 plus A6)			136,199,074.02			141,955,647.74
2. Inflation Adjustment			1,037.7			1,051.2
3. Program Population Adjustment (Lines B9 divided by [A2 plus A7]) (Round to four decimal places)			1.0044			1.0116
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			141,955,647.74			150,954,772.72
APPROPRIATIONS SUBJECT TO THE LIMIT						
5. Local Revenues Excluding Interest (Line C18)			22,670,625.84			15,596,349.00
6. Preliminary State Aid Calculation						
a. Minimum State Aid in Local Limit (Greater of \$120 times Line B9 or \$2,400; but not greater than Line C38 or less than zero)			2,843,217.60			2,876,251.20
b. Maximum State Aid in Local Limit (Lesser of Line C38 or Lines D4 minus D5 plus C23; but not less than zero)			111,194,237.70			118,827,290.00
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			111,194,237.70			118,827,290.00
7. Local Revenues in Proceeds of Taxes						
a. Interest Counting in Local Limit (Line C40 divided by [Lines C39 minus C40] times [Lines D5 plus D6c])			256,459.37			248,647.55
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			22,927,085.21			15,844,996.55
8. State Aid in Proceeds of Taxes (Greater of Line D6a, or Lines D4 minus D7b plus C23; but not greater than Line C38 or less than zero)			111,194,237.70			118,827,290.00
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			22,927,085.21			
b. State Subventions (Line D8)			111,194,237.70			
c. Less: Excluded Appropriations (Line C23)			0.00			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			134,121,322.91			

	2012-13 Calculations			2013-14 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
10. Adjustments to the Limit Per Government Code Section 7902.1 (Line D9d minus D4; if negative, then zero) If not zero report amount to: Ana J. Matosantos, Director State Department of Finance Attention: School Gann Limits State Capitol, Room 1145 Sacramento, CA 95814			0.00			
Summary	2012-13 Actual			2013-14 Budget		
11. Adjusted Appropriations Limit (Lines D4 plus D10)			141,955,647.74			150,954,772.72
12. Appropriations Subject to the Limit (Line D9d)			134,121,322.91			

* Please provide below an explanation for each entry in the adjustments column.
 ** Impacted by the flexibility provisions of SBX3 4 (Chapter 12, Statutes of 2009), as amended by SB 70 (Chapter 7, Statutes of 2011). Amounts in Section C, State Aid Received, can no longer be extracted and must be manually input into the Adjustments column.

Aubrey Craig
Gann Contact Person

(310) 639-4321 Ext. 55013
Contact Phone Number

Part I - General Administrative Share of Plant Services Costs

California's indirect cost plan allows that the general administrative costs in the indirect cost pool may include that portion of plant services costs (maintenance and operations costs and facilities rents and leases costs) attributable to the general administrative offices. The calculation of the plant services costs attributed to general administration and included in the pool is standardized and automated using the percentage of salaries and benefits relating to general administration as proxy for the percentage of square footage occupied by general administration.

A. Salaries and Benefits - Other General Administration and Centralized Data Processing

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 7200-7700, goals 0000 and 9000) 9,259,096.47
- 2. Contracted general administrative positions not paid through payroll
 - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. _____
 - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit. _____

B. Salaries and Benefits - All Other Activities

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 163,666,386.42

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 5.66%

Part II - Adjustments for Employment Separation Costs

When an employee separates from service, the local educational agency (LEA) may incur costs associated with the separation in addition to the employee's regular salary and benefits for the final pay period. These additional costs can be categorized as "normal" or "abnormal or mass" separation costs.

Normal separation costs include items such as pay for accumulated unused leave or routine severance pay authorized by governing board policy. Normal separation costs are not allowable as direct costs to federal programs, but are allowable as indirect costs. State programs may have similar restrictions. Where federal or state program guidelines required that the LEA charge an employee's normal separation costs to an unrestricted resource rather than to the restricted program in which the employee worked, the LEA may identify and enter these costs on Line A for inclusion in the indirect cost pool.

Abnormal or mass separation costs are those costs resulting from actions taken by an LEA to influence employees to terminate their employment earlier than they normally would have. Abnormal or mass separation costs include retirement incentives such as a Golden Handshake or severance packages negotiated to effect termination. Abnormal or mass separation costs may not be charged to federal programs as either direct costs or indirect costs. Where an LEA paid abnormal or mass separation costs on behalf of positions in general administrative functions included in the indirect cost pool, the LEA must identify and enter these costs on Line B for exclusion from the pool.

A. Normal Separation Costs (optional)

Enter any normal separation costs paid on behalf of employees of restricted state or federal programs that were charged to an unrestricted resource (0000-1999) in funds 01, 09, and 62 with functions 1000-6999 or 8100-8400 rather than to the restricted program. These costs will be moved in Part III from base costs to the indirect cost pool. _____
Retain supporting documentation.

B. Abnormal or Mass Separation Costs (required)

Enter any abnormal or mass separation costs paid on behalf of general administrative positions charged to unrestricted resources (0000-1999) in funds 01, 09, and 62 with functions 7200-7700. These costs will be moved in Part III from the indirect cost pool to base costs. If none, enter zero. 0.00

Part III - Indirect Cost Rate Calculation (Funds 01, 09, and 62, unless indicated otherwise)

A. Indirect Costs

1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	13,792,461.88
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	1,697,659.32
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	29,480.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	1,503,051.39
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	17,022,652.59
9. Carry-Forward Adjustment (Part IV, Line F)	(2,135,839.19)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	14,886,813.40

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	132,264,435.21
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	20,638,621.16
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	17,258,341.65
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	1,078,605.11
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	0.00
6. Enterprise (Function 6000, objects 1000-5999 except 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	5,561,040.01
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	5,176.80
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	25,052,626.80
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	1,045,456.19
15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	1,583,198.09
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	11,104,019.50
17. Foundation (Funds 19 and 57, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
18. Total Base Costs (Lines B1 through B12 and Lines B13b through B17, minus Line B13a)	215,591,520.52

**C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment
(For information only - not for use when claiming/recovering indirect costs)**

(Line A8 divided by Line B18) 7.90%

D. Preliminary Proposed Indirect Cost Rate

(For final approved fixed-with-carry-forward rate for use in 2014-15 see www.cde.ca.gov/fg/ac/ic)

(Line A10 divided by Line B18) 6.91%

Part IV - Carry-forward Adjustment

The carry-forward adjustment is an after-the-fact adjustment for the difference between indirect costs recoverable using the indirect cost rate approved for use in a given year, and the actual indirect costs incurred in that year. The carry-forward adjustment eliminates the need for LEAs to file amended federal reports when their actual indirect costs vary from the estimated indirect costs on which the approved rate was based.

Where the ratio of indirect costs incurred in the current year is less than the estimated ratio of indirect costs on which the approved rate for use in the current year was based, the carry-forward adjustment is limited by using either the approved rate times current year base costs, or the highest rate actually used to recover costs from any program times current year base costs, if the highest rate used was less than the approved rate. Rates used to recover costs from programs are displayed in Exhibit A.

A. Indirect costs incurred in the current year (Part III, Line A8)	<u>17,022,652.59</u>
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	<u>(1,070,363.21)</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>0.00</u>
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (8.39%) times Part III, Line B18); zero if negative	<u>0.00</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (8.39%) times Part III, Line B18) or (the highest rate used to recover costs from any program (8.39%) times Part III, Line B18); zero if positive	<u>(2,135,839.19)</u>
D. Preliminary carry-forward adjustment (Line C1 or C2)	<u>(2,135,839.19)</u>
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>6.91%</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-1,067,919.60) is applied to the current year calculation and the remainder (\$-1,067,919.59) is deferred to one or more future years:	<u>7.40%</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-711,946.40) is applied to the current year calculation and the remainder (\$-1,423,892.79) is deferred to one or more future years:	<u>7.57%</u>
LEA request for Option 1, Option 2, or Option 3	<u>1</u>
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	<u>(2,135,839.19)</u>

Approved indirect cost rate: 8.39%
Highest rate used in any program: 8.39%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	15,838,069.17	1,328,814.00	8.39%
01	3410	159,582.27	3,218.73	2.02%
01	3550	307,235.77	15,361.79	5.00%
01	4035	3,030,050.46	254,221.23	8.39%
01	4036	66,853.07	5,608.97	8.39%
01	4124	956,500.07	47,825.01	5.00%
01	4201	40,092.64	3,363.77	8.39%
01	4203	1,023,432.48	20,468.65	2.00%
01	6010	3,282,926.67	164,146.33	5.00%
01	6360	537,907.00	45,130.40	8.39%
01	6512	733,796.56	61,565.53	8.39%
01	6520	218,491.16	18,331.41	8.39%
01	6535	9,668.80	811.20	8.39%
01	7090	6,517,394.17	195,521.83	3.00%
01	7091	3,914,078.75	117,422.36	3.00%
01	7400	5,684,170.89	476,901.94	8.39%
01	7810	512,352.95	31,714.65	6.19%
12	6105	1,570,332.44	64,569.43	4.11%
13	5310	11,026,662.96	491,610.77	4.46%

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	0.00		0.00	0.00
2. State Lottery Revenue	8560	3,477,320.35		1,019,932.32	4,497,252.67
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		3,477,320.35	0.00	1,019,932.32	4,497,252.67
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	0.00			0.00
2. Classified Salaries	2000-2999	0.00			0.00
3. Employee Benefits	3000-3999	0.00			0.00
4. Books and Supplies	4000-4999	0.00		32,592.82	32,592.82
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	3,477,320.35			3,477,320.35
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800				
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800				
6. Capital Outlay	6000-6999	0.00			0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211,7212,7221, 7222,7281,7282	0.00			0.00
b. To JPAs and All Others	7213,7223, 7283,7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399				
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		3,477,320.35	0.00	32,592.82	3,509,913.17
C. ENDING BALANCE					
(Must equal Line A6 minus Line B12)	979Z	0.00	0.00	987,339.50	987,339.50
D. COMMENTS:					

Data from this report will be used to prepare a report to the Legislature as required by Control Section 24.60 of the Budget Act.

*Pursuant to Government Code Section 8880.4(a)(2) and the definition in Education Code Section 60010(h), Resource 6300 funds are to be used for the purchase of instructional materials only. Any amounts in the shaded cells of this column should be reviewed for appropriateness.

Section I - Expenditures	Funds 01, 09, and 62			2012-13 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	230,609,787.01
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3355 and 3385)	All	All	1000-7999	27,092,845.38
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999 except 3801-3802	0.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	9,783.15
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	2,830,196.70
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	3,660,452.03
6. All Other Financing Uses	All	9100 9200	7699 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999 except 3801-3802	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	3,505.00
9. PERS Reduction	All	All	3801-3802	0.00
10. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C9, D1, or D2.			
11. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C10)				6,503,936.88
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures before adjustments (Line A minus lines B and C11, plus lines D1 and D2)				197,013,004.75
F. Charter school expenditure adjustments (From Section V)				0.00
G. Total expenditures subject to MOE (Line E plus Line F)				197,013,004.75

Section II - Expenditures Per ADA		2012-13 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, lines 3, 6, 26, 28, and 29)		23,553.65
B. Supplemental Instructional Hours converted to ADA (Form A, Annual ADA column, lines 21 and 27 - Currently not collected due to flexibility provisions of SBX3 4 as amended by SB 70)		
C. Total ADA before adjustments (Lines A plus B)		23,553.65
D. Charter school ADA adjustments (From Section V)		0.00
E. Adjusted total ADA (Lines C plus D)		23,553.65
F. Expenditures per ADA (Line I.G divided by Line II.E)		8,364.44
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)	Total	Per ADA
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	200,256,203.50	8,612.80
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section VI)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	200,256,203.50	8,612.80
B. Required effort (Line A.2 times 90%)	180,230,583.15	7,751.52
C. Current year expenditures (Line I.G and Line II.F)	197,013,004.75	8,364.44
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under NCLB covered programs in FY 2014-15 may be reduced by the lower of the two percentages)	0.00%	0.00%

Section IV - Education Jobs Fund Expenditures to Meet MOE Requirement (If both amounts in Line D of Section III are positive)

Education Jobs Fund Expenditures (Resource 3205)	Funds 01, 09, and 62			2012-13 Expenditures
	Goals	Functions	Objects	
A. Expenditures available to apply to deficiency:				
1. All Resource 3205 Expenditures	All	All	1000-7999	0.00
2. Less state and local expenditures not allowed for MOE:				
a. Community Services	All	5000-5999	1000-7999 except 3801-3802	0.00
b. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	0.00
c. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	0.00
d. Other Transfers Out	All	9200	7200-7299	0.00
e. Interfund Transfers Out	All	9300	7600-7629	0.00
f. All Other Financing Uses	All	9100 9200	7699 7651	0.00
g. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999 except 3801-3802	0.00
h. PERS Reduction	All	All	3801-3802	0.00
i. Supplemental expenditures made as a result of a Presidentially declared disaster.	Manually entered. Must not include expenditures previously included.			
j. Total state and local expenditures not allowed for MOE calculation (Sum lines A2a through A2i)				0.00
3. Plus additional MOE expenditures:				
a. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures previously included.			
4. Total Education Jobs Fund expenditures available to apply to deficiency (Line IV.A1 minus Line IV.A2j plus Line IV.A3a)				0.00

Section IV - Education Jobs Fund Expenditures to Meet MOE Requirement (If both amounts in Line D of Section III are positive) (continued)

Aggregate Expenditures/Per ADA Expenditures	Total	Per ADA
B. MOE deficiency amount if MOE not met Col 1 (Line III.D) and Col 2 (Line III.D x Line II.E)	0.00	0.00
C. Education Jobs Fund expenditures applied (Using lowest amount needed) (Lowest amount in Line IV.B, up to amount available in Line IV.A4)	0.00	0.00
D. Total expenditures, with adjustments, Col 1 (Line I.G plus Line IV.C)	197,013,004.75	
E. Total expenditures per ADA, with adjustments, Col 2 (Col 1 Line IV.D divided by Line II.E)		8,364.44
F. Adjusted MOE expenditures deficiency amount, Col 1 (Line IV.B minus Line IV.C)	0.00	
G. Adjusted MOE per pupil expenditure deficiency amount, Col 2 (Line III.B minus IV.E) (If negative, then zero)		0.00
H. MOE determination with Education Jobs Fund expenditure adjustment. (If both amounts in lines F and G are positive, MOE not met. If either column in Line IV.F or IV.G equals zero, MOE requirement has been met)	MOE Met	
I. MOE adjusted deficiency percentage, if MOE not met; otherwise zero. Col 1 (Line IV.F divided by Line III.B) and Col 2 (Line IV.G divided by Line III.B) (Funding under NCLB covered programs in FY 2014-15 may be reduced by the lower of the two percentages)	0.00%	0.00%

SECTION V - Detail of Charter School Adjustments (used in Section I, Line F and Section II, Line D)		
Charter School Name/Reason for Adjustment	Expenditure Adjustment	ADA Adjustment
Total charter school adjustments	0.00	0.00
SECTION VI - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)		
Description of Adjustments	Total Expenditures	Expenditures Per ADA
Total adjustments to base expenditures	0.00	0.00

	----- Teacher Full-Time Equivalents -----		----- Classroom Units -----			Pupils Transported
	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3100-3199 & 3900)	Plant Maintenance and Operations (Functions 8100-8400)	
	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	CU Factor(s)	CU Factor(s)
A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)	3,629,757.18	1,906,746.60	11,736,026.20	10,416,707.95	26,552,337.60	3,315,960.90
B. Enter Allocation Factor(s) by Goal: (Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.)						
Instructional Goals Description						
0001 Pre-Kindergarten						
1110 Regular Education, K-12	27.50	45.75	150.75	180.50	1,041.00	133.00
3100 Alternative Schools						
3200 Continuation Schools			1.50		3.00	
3300 Independent Study Centers			1.30			
3400 Opportunity Schools						
3550 Community Day Schools			0.20		1.00	
3700 Specialized Secondary Programs						
3800 Vocational Education						
4110 Regular Education, Adult						
4610 Adult Independent Study Centers						
4620 Adult Correctional Education						
4630 Adult Vocational Education						
4760 Bilingual						
4850 Migrant Education						
5000-5999 Special Education (allocated to 5001)	16.50			20.00	45.00	
6000 ROC/P	5.00			1.00	2.80	
Other Goals Description						
7110 Nonagency - Educational						
7150 Nonagency - Other						
8100 Community Services						
8500 Child Care and Development Services						
Other Funds Description						
-- Adult Education (Fund 11)						
-- Child Development (Fund 12)	1.00		2.00		2.00	
-- Cafeteria (Funds 13 & 61)						
C. Total Allocation Factors	50.00	45.75	155.75	201.50	1,094.80	133.00

Unaudited Actuals
2012-13
General Fund and Charter Schools Funds
Program Cost Report

Goal	Program/Activity	----- Direct Costs -----			Central Admin Costs (col. 3 x Sch. CAC line E) Column 4	Other Costs (Schedule OC) Column 5	Total Costs by Program (col. 3 + 4 + 5) Column 6
		Direct Charged (Schedule DCC) Column 1	Allocated (Schedule AC) Column 2	Subtotal (col. 1 + 2) Column 3			
Instructional Goals							
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00	0.00	
1110	Regular Education, K-12	110,775,574.81	53,156,956.06	163,932,530.87	16,381,450.12	180,313,980.99	
3100	Alternative Schools	0.00	0.00	0.00	0.00	0.00	
3200	Continuation Schools	1,513,181.78	185,786.96	1,698,968.74	169,774.55	1,868,743.29	
3300	Independent Study Centers	490,956.20	97,957.20	588,913.40	58,848.94	647,762.34	
3400	Opportunity Schools	0.00	0.00	0.00	0.00	0.00	
3550	Community Day Schools	396,119.02	39,323.48	435,442.50	43,512.90	478,955.40	
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00	
3800	Vocational Education	0.00	0.00	0.00	0.00	0.00	
4110	Regular Education, Adult	0.00	0.00	0.00	0.00	0.00	
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00	
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	
4630	Adult Vocational Education	0.00	0.00	0.00	0.00	0.00	
4760	Bilingual	0.00	0.00	0.00	0.00	0.00	
4850	Migrant Education	0.00	0.00	0.00	0.00	0.00	
5000-5999	Special Education	24,822,011.42	3,323,127.59	28,145,139.01	2,812,487.48	30,957,626.49	
6000	Regional Occupational Ctr/Prg (ROC/P)	1,819,953.71	482,580.33	2,302,534.04	230,087.62	2,532,621.66	
Other Goals							
7110	Nonagency - Educational	0.00	0.00	0.00	0.00	0.00	
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00	
8100	Community Services	0.00	0.00	0.00	0.00	0.00	
8500	Child Care and Development Services	0.00	0.00	0.00	0.00	0.00	
Other Costs							
----	Food Services				420,347.95	420,347.95	
----	Enterprise				0.00	0.00	
----	Facilities Acquisition & Construction				0.00	0.00	
----	Other Outgo				12,274,684.73	12,274,684.73	
Other Funds							
----	Adult Education, Child Development, Cafeteria, Foundation (Column 3 + CAC, line C5) times CAC, line E)		271,804.81	271,804.81	1,399,439.55	1,671,244.36	
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				(556,180.20)	(556,180.20)	
----	Total General Fund and Charter Schools Funds Expenditures	139,817,796.94	57,557,536.43	197,375,333.37	20,539,420.96	230,609,787.01	

Goal	Type of Program	Instruction (Functions 1000-1999)	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3110-3160 and 3900)	Pupil Transportation (Function 3600)	Ancillary Services (Functions 4000-4999)	Community Services (Functions 5000-5999)	General Administration (Functions 7000-7999, except 7210)*	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Total
Instructional Goals													
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1110	Regular Education, K-12	109,153,393.54	431,389.29	0.00	0.00	112,547.23	0.00	1,078,244.75	0.00	0.00	0.00	0.00	110,775,574.81
3100	Alternative Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3200	Continuation Schools	1,377,930.78	0.00	0.00	135,251.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,513,181.78
3300	Independent Study Centers	441,279.01	0.00	0.00	49,677.19	0.00	0.00	0.00	0.00	0.00	0.00	0.00	490,956.20
3400	Opportunity Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3550	Community Day Schools	367,460.30	0.00	0.00	28,658.72	0.00	0.00	0.00	0.00	0.00	0.00	0.00	396,119.02
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3800	Vocational Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4110	Regular Education, Adult	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4630	Adult Vocational Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4760	Bilingual	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4850	Migrant Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5000-5999	Special Education	19,730,014.91	2,197,331.42	0.00	0.00	1,827,791.26	1,063,172.88	360.36	0.00	0.00	3,340.59	0.00	24,822,011.42
6000	ROC/P	1,194,356.67	523,783.56	0.00	0.00	101,813.48	0.00	0.00	0.00	0.00	0.00	0.00	1,819,953.71
Other Goals													
7110	Nonagency - Educational	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8100	Community Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8500	Child Care and Development Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Direct Charged Costs		132,204,435.21	3,152,504.27	0.00	213,586.91	2,042,151.97	1,063,172.88	1,078,605.11	0.00	0.00	3,340.59	0.00	139,817,796.94

* Functions 7100-7199 for goals 8100 and 8500

Goal	Type of Program	Allocated Support Costs (Based on factors input on Form PCRAF)			Total
		Full-Time Equivalents	Classroom Units	Pupils Transported	
Instructional Goals					
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00
1110	Regular Education, K-12	24,593,476.49	25,247,518.67	3,315,960.90	53,156,956.06
3100	Alternative Schools	0.00	0.00	0.00	0.00
3200	Continuation Schools	113,027.54	72,759.42	0.00	185,786.96
3300	Independent Study Centers	97,957.20	0.00	0.00	97,957.20
3400	Opportunity Schools	0.00	0.00	0.00	0.00
3550	Community Day Schools	15,070.34	24,253.14	0.00	39,323.48
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00
3800	Vocational Education	0.00	0.00	0.00	0.00
4110	Regular Education, Adult	0.00	0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00
4630	Adult Vocational Education	0.00	0.00	0.00	0.00
4760	Bilingual	0.00	0.00	0.00	0.00
4850	Migrant Education	0.00	0.00	0.00	0.00
5000-5999	Special Education (allocated to 5001)	2,231,736.29	1,091,391.30	0.00	3,323,127.59
6000	ROC/P	414,671.54	67,908.79	0.00	482,580.33
Other Goals					
7110	Nonagency - Educational	0.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00
8100	Community Services	0.00	0.00	0.00	0.00
8500	Child Care and Development Svcs.	0.00	0.00	0.00	0.00
Other Funds					
--	Adult Education (Fund 11)		0.00		0.00
--	Child Development (Fund 12)	223,298.53	48,506.28	0.00	271,804.81
--	Cafeteria (Funds 13 and 61)		0.00		0.00
Total Allocated Support Costs		27,689,237.93	26,552,337.60	3,315,960.90	57,557,536.43

A. Central Administration Costs in General Fund and Charter Schools Funds		
1	Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7180, Goals 0000-6999 and 9000, Objects 1000-7999)	5,561,040.01
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000-7999)	29,480.00
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	13,807,421.83
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	1,697,659.32
5	Total Central Administration Costs in General Fund and Charter Schools Funds	21,095,601.16
B. Direct Charged and Allocated Costs in General Fund and Charter Schools Funds		
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	139,817,796.94
2	Total Allocated Costs (from Form PCR, Column 2, Total)	57,557,536.43
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	197,375,333.37
C. Direct Charged Costs in Other Funds		
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	1,045,456.19
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	1,583,198.09
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	11,104,019.50
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	13,732,673.78
D. Total Direct Charged and Allocated Costs (B3 + C5)		211,108,007.15
E. Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)		9.99%

Unaudited Actuals
2012-13
General Fund and Charter Schools Funds
Program Cost Report
Schedule of Other Costs (OC)

Type of Activity	Food Services (Function 3700)	Enterprise (Function 6000)	Facilities Acquisition & Construction (Function 8500)	Other Outgo (Functions 9000-9999)	Total
Food Services (Objects 1000-5999, 6400, and 6500)	420,347.95				420,347.95
Enterprise (Objects 1000-5999, 6400, and 6500)		0.00			0.00
Facilities Acquisition & Construction (Objects 1000-6500)			0.00		0.00
Other Outgo (Objects 1000-7999)				12,274,684.73	12,274,684.73
Total Other Costs	420,347.95	0.00	0.00	12,274,684.73	12,695,032.68

Description	Principal Appt. Software Data ID	2012-13 Unaudited Actuals	2013-14 Budget
BASE REVENUE LIMIT PER ADA			
1. Base Revenue Limit per ADA (prior year)	0025	6,522.26	6,734.26
2. Inflation Increase	0041	212.00	106.00
3. All Other Adjustments	0042, 0525	8.77	8.91
4. TOTAL, BASE REVENUE LIMIT PER ADA (Sum Lines 1 through 3)	0024	6,743.03	6,849.17
REVENUE LIMIT SUBJECT TO DEFICIT			
5. Total Base Revenue Limit			
a. Base Revenue Limit per ADA (from Line 4)	0024	6,743.03	6,849.17
b. AB 851 Add-on (Meals, BTS, Special Adjustments)	0719		
c. Revenue Limit ADA	0033	23,651.85	23,968.76
d. Total Base Revenue Limit (Lines 5a plus 5b, times 5c)	0034, 0724	159,485,134.11	164,166,111.93
6. Allowance for Necessary Small School	0489		
7. Gain or Loss from Interdistrict Attendance Agreements	0272		
8. Meals for Needy Pupils	0090		
9. Special Revenue Limit Adjustments	0274		
10. One-time Equalization Adjustments	0275		
11. Miscellaneous Revenue Limit Adjustments	0276, 0659		
12. Less: All Charter District Revenue Limit Adjustment	0217		
13. Beginning Teacher Salary Incentive Funding	0552		
14. Less: Class Size Penalties Adjustment	0173		
15. REVENUE LIMIT SUBJECT TO DEFICIT (Sum Lines 5d through 11, plus Line 13, minus Lines 12 and 14)	0082	159,485,134.11	164,166,111.93
DEFICIT CALCULATION			
16. Deficit Factor	0281	0.77728	0.77728
17. TOTAL DEFICITED REVENUE LIMIT (Line 15 times Line 16)	0284	123,964,605.04	127,603,035.48
OTHER REVENUE LIMIT ITEMS			
18. Unemployment Insurance Revenue	0060	383,298.00	383,298.00
19. Less: Longer Day/Year Penalty	0287		
20. Less: Excess ROC/P Reserves Adjustment	0288		
21. Less: PERS Reduction	0195	553,154.00	553,154.00
22. PERS Safety Adjustment/SFUSD PERS Adjustment	0205, 0654	553,154.00	553,154.00
23. TOTAL, OTHER REVENUE LIMIT ITEMS (Sum Lines 18 and 22, minus Lines 19 through 21)	---	383,298.00	383,298.00
24. TOTAL REVENUE LIMIT (Sum Lines 17 and 23)	0088	124,347,903.04	127,986,333.48

Description	Principal Appt. Software Data ID	2012-13 Unaudited Actuals	2013-14 Budget
REVENUE LIMIT - LOCAL SOURCES			
25. Property Taxes	0587	20,569,043.83	14,712,699.00
26. Miscellaneous Funds	0588		
27. Community Redevelopment Funds	0589, 0721	2,073,986.00	1,553,505.00
28. Less: Charter Schools In-lieu Taxes	0595	950,722.00	669,855.00
29. TOTAL, REVENUE LIMIT - LOCAL SOURCES (Sum Lines 25 through 27, minus Line 28)	0126	21,692,307.83	15,596,349.00
30. Charter School General Purpose Block Grant Offset (Unified Districts Only)	0293		
31. STATE AID PORTION OF REVENUE LIMIT			
a. Gross State Aid Portion of Revenue Limit (Sum Line 24 minus Lines 29 and 30; if negative, then zero)	0111	102,655,595.21	112,389,984.48
b. Less: Education Protection Account (EPA) (Obj. 8012)	---	26,968,524.00	0.00
c. Plus: Charter School Portion of EPA included in 31b	---		
d. NET STATE AID (Line 31a minus 31b, plus 31c; if negative, then zero)	0737	75,687,071.21	112,389,984.48
OTHER ITEMS			
32. Less: County Office Funds Transfer	0458	859,292.00	872,821.00
33. Core Academic Program	9001		
34. California High School Exit Exam	9002		
35. Pupil Promotion and Retention Programs (Retained and Recommended for Retention, and Low STAR and At Risk of Retention)	9016, 9017		
36. Apprenticeship Funding	0570		
37. Community Day School Additional Funding	3103, 9007		
38. Basic Aid "Choice"/Court Ordered Voluntary Pupil Transfer/Basic Aid Open Enrollment	0634, 0629, 9037		
39. Basic Aid Supplement Charter School Adjustment	9018	0.00	
40. All Other Adjustments	---	153,527.79	156,961.52
41. TOTAL, OTHER ITEMS (Sum Lines 33 through 40, minus Line 32)	---	(705,764.21)	(715,859.48)
42. TOTAL, NET STATE AID PORTION OF REVENUE LIMIT (Sum Lines 31d and 41) (This amount should agree with Object 8011)	---	74,981,307.00	111,674,125.00
43. Less: Revenue Limit State Apportionment Receipts	---		
44. NET ACCRUAL TO STATE AID - REVENUE LIMIT (Line 42 minus Line 43)	---	74,981,307.00	

OTHER NON-REVENUE LIMIT ITEMS			
45. Core Academic Program	9001	431,132.00	431,132.00
46. California High School Exit Exam	9002	126,504.00	126,504.00
47. Pupil Promotion and Retention Programs (Retained and Recommended for Retention, and Low STAR and At Risk of Retention)	9016, 9017	638,556.00	640,167.00
48. Apprenticeship Funding	0570		
49. Community Day School Additional Funding	3103, 9007	8,557.00	8,557.00

Description	2012-13 Actual	2013-14 Budget	% Diff.
SELPA Name: Compton Unified (LB)			
Date allocation plan approved by SELPA governance:			
I. TOTAL SELPA REVENUES			
A. Base Plus Taxes, IDEA, and Excess ERAF			
1. Base Apportionment			0.00%
2. Local Special Education Property Taxes			0.00%
3. Federal IDEA, Part B, Local Assistance Grants			0.00%
4. Applicable Excess ERAF			0.00%
5. Total Base Apportionment, Taxes, IDEA, and Excess ERAF	0.00	0.00	0.00%
B. COLA Apportionment			0.00%
C. Growth Apportionment or Declining ADA Adjustment			0.00%
D. Subtotal (Sum lines A.5, B, and C)	0.00	0.00	0.00%
E. Program Specialist/Regionalized Services Apportionment			0.00%
F. Low Incidence Materials and Equipment Apportionment			0.00%
G. Out of Home Care Apportionment			0.00%
H. NPS/LCI Extraordinary Cost Pool Apportionment			0.00%
I. Adjustment for NSS with Declining Enrollment			0.00%
J. Grand Total Apportionment, Taxes, IDEA, and Excess ERAF (Sum lines D through I)	0.00	0.00	0.00%
K. Mental Health Apportionment			0.00%
L. NSS Extraordinary Cost Pool for Mental Health Services Apportionment			0.00%
M. Federal IDEA Local Assistance Grants - Preschool			0.00%
N. Federal IDEA - Section 619 Preschool			0.00%
O. Other Federal Discretionary Grants			0.00%
P. Other Adjustments			0.00%
Q. Total SELPA Revenues (Sum lines J through P)	0.00	0.00	0.00%
II. ALLOCATION TO SELPA MEMBERS			
Compton Unified (LB00)			0.00%
Total Allocations (Sum all lines in Section II) (Amount must equal Line I.Q.)	0.00	0.00	0.00%
Preparer Name: <u>Aubrey Craig</u> Title: <u>Senior Director, Fiscal Services</u> Phone: <u>310-639-4321 ext. 46502</u>			

Current LEA: 19-73437-0000000 Compton Unified		
Selected SELPA: LB		(Enter a SELPA ID from the list below then save and close)
POTENTIAL SELPAS FOR THIS LEA		DATE APPROVED
ID	SELPA-TITLE	(from Form SEA)
LB	Compton Unified	

Unaudited Actuals
2012-13 Unaudited Actuals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	11,659.09	0.00	0.00	(556,180.20)				
Other Sources/Uses Detail					0.00	3,680,452.03		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					800,000.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	37.80	0.00	64,569.43	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	(11,696.89)	491,610.77	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					1,867,825.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					992,627.03	0.00		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00

Unaudited Actuals
2012-13 Unaudited Actuals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7800-7829	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	11,696.89	(11,696.89)	556,180.20	(556,180.20)	3,660,452.03	3,660,452.03	0.00	0.00

Description	EDP No.	Home-to-School	SD/OI
SCHEDULE I - PUPIL TRANSPORTATION DATA			
A. ENTER average number of buses used to transport pupils daily to/from school	008/006	47.0	15.0
B. 1. ENTER average number of pupils transported daily one way to/from school (excluding extended year)	020/019	2,855.0	162.0
2. ENTER number of pupils included on Line B1 with transportation in IEP	023/024	1,000.0	162.0
C. ENTER total number of miles driven to/from school	021/022	422,990.0	230,924.0
D. ENTER 1 for traditional school year, 2 for year-round, or 3 for a combination of both, for days pupils transported	030/033	1	1
SCHEDULE II - COST DATA			
(Home-to-School: Unless otherwise specified, Fund 01, Resources 1100, 7230, and 7235, Function 3600)			
(SD/OI: Unless otherwise specified, Fund 01, Resource 7240, Function 3600)			
A. Classified Salaries & Benefits (Objects 2100-2999, 3102, 3202, 3302, 3402, 3502, 3602, 3702, 3752, 3802, and 3902)		107,074.45	0.00
B. Books & Supplies (Objects 4200, 4300, and 4400)		0.00	0.00
C. 1. Subagreements for Services (Object 5100)		0.00	0.00
a. ENTER amount included on Line C1 paid to a private contractor to transport pupils	003/004		
2. Travel/Conferences & Dues/Memberships (Objects 5200 and 5300)		0.00	0.00
3. Insurance (Objects 5400 and 5450)		0.00	0.00
4. Rentals, Leases, Repairs, and Noncapitalized Improvements (Object 5600)		0.00	0.00
5. Interprogram/Interfund Transfers (Objects 5710 and 5750)		0.00	0.00
6. Other Services and Operating Expenditures (Object 5800) (Contracts for repairs should be charged to Object 5600)		3,208,886.45	1,063,172.88
7. Communications (Object 5900)		0.00	0.00
D. Capital Outlay, Lease Purchase & Debt Service (Home-to-School: Funds 01, 15, & 18, all applicable Resources except 7240, Function 3600, Objects 6400 & 6500, plus Fund 01, Resources 7230, 7235, and 7236, Function 9100, Objects 7438 and 7439, plus Funds 15 & 18, Function 9100, Objects 7438 and 7439, minus Fund 01, Resources 7230 and 7235, Object 8972, minus Funds 15 & 18, Object 8972) (SD/OI: Fund 01, Resource 7240, Function 3600, Objects 6400 & 6500, plus Fund 01, Resource 7240, Function 9100, Objects 7438 and 7439, minus Fund 01, Resource 7240, Object 8972)		0.00	0.00
1. ENTER amount of capital outlay, lease purchase & debt service included on Line D in Home-to-School that belongs in SD/OI as a decrease to Home-to-School and an increase to SD/OI. (Line D1 must net to zero)			
E. Direct Support Costs			
1. Plant Maintenance & Operations and Facilities (Fund 01, Resource 7230 (HtoS) or 7240 (SD/OI), Functions 8100-8400 and 8700, Objects 2000-5999, 6400, and 6500)		0.00	0.00
F. Direct and Direct Support Costs (Lines A through E1 except Line C1a)	096/095	3,315,960.90	1,063,172.88
G. Reconciliation Amounts (For CDE's use; LEAs, refer to instructions)			
1. Additions			
2. Deductions			
H. Gross Transportation Expense (Line F plus Line G1 minus Line G2)	094/093	3,315,960.90	1,063,172.88
I. Reimbursement from other districts/county offices/charter or private schools/agencies for transportation expenses included in Line H (Fund 01, Resource 7230 (HtoS) or 7240 (SD/OI), Objects 8677 and 8699)		0.00	0.00
1. ENTER amount of Line I that represents reimbursements other than for transportation services (i.e., fuel tax reimbursement, insurance recovery, bus trade-in or sale, prior year refunds, etc.)			
J. Subtotal, Pupil Transportation Expense (Line H minus Line I plus Line I1)	097/098	3,315,960.90	1,063,172.88
K. Indirect Costs (Approved indirect cost rate of 8.39% times the sum of Line H minus lines C1, D, and D1. If negative, then zero.)		278,209.12	89,200.20
L. Net Pupil Transportation Expense (Lines J and K)	100/101	3,594,170.02	1,152,373.08

Description	EDP No.	Home-to-School	SD/OI
SCHEDULE III - ALLOWABLE TRANSPORTATION EXPENSE			
A. Net Pupil Transportation Expense (Schedule II, Line L)		3,594,170.02	1,152,373.08
B. ENTER deduction for increased cost of court ordered transportation (Los Angeles Unified, San Bernardino Unified and San Diego Unified only)			
C. Deduction for payments to common carriers and parents in lieu of transportation provided to your pupils			
1. ENTER payments by your LEA, included in Schedule II, Line C1		3,208,886.45	1,063,172.88
2. ENTER payments by another LEA, included in Schedule II, Line C1			
3. Less: ENTER payments to common carriers and parents, deducted on Line B			
D. Deduction for bus acquisition and/or replacement			
1. ENTER portion of bus payments included in Schedule II, Line D plus Line D1 that was for your pupils (exclude portion other LEAs paid to you as part of their costs)			
2. ENTER portion of payments included in Schedule II, lines C1 and C6 paid to another LEA providing services to your LEA		0.00	0.00
3. Less: ENTER bus acquisition and/or replacement included in deduction taken on Line B			
E. Deduction for unallowable costs			
1. ENTER amount of unallowable costs included in Schedule II, lines C1 and C6 paid by you to another LEA			
2. Less: ENTER unallowable costs amount included in deduction taken on Line B			
F. Total Deductions (Lines B, C1, C2, D1, D2, and E1 minus lines C3, D3, and E2)		3,208,886.45	1,063,172.88
G. Bus Operating Expense (Line A minus Line F)	110/111	385,283.57	89,200.20
H. 1. Cost Per Mile (Line G divided by Schedule I, Line C)	120/121	0.911	0.386
2. Cost Per Pupil (Line G divided by Schedule I, Line B1)	122/123	134.950	550.619
I. Payments to common carriers and to parents in lieu of transportation (Lines C1 and C2 minus Line C3)	080/081	3,208,886.45	1,063,172.88
J. 1. ENTER prior year unallowable costs paid to another LEA used in the current year for bus purchases			
2. Bus acquisition and replacement (Lines J1, D1, and D2 minus D3)	085/086	0.00	0.00
K. Approved Transportation Expense (Lines G, I, and J2)	130/133	3,594,170.02	1,152,373.08
L. Approved Non-SD/OI Home-to-School Transportation Expense			
1. Calculated Expense (Line K divided by Schedule I, Line B1 times Schedule I, Line B2)	132c	1,258,903.68	
2. ENTER LEA's computed expense if different than amount calculated in Line L1 (maintain documentation locally)	132a		

Contact: Aburey Craig

Title: Senior Director, Fiscal Services

Agency: Compton Unified School District

Phone Number/Ext: 310-603-4321 ext. 46502

E-mail Address: acraig@compton.k12.ca.us