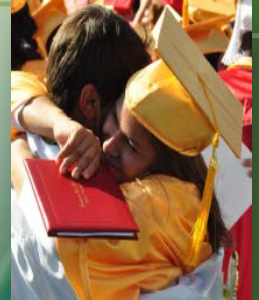
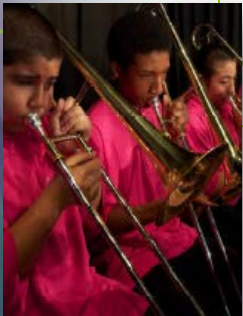




**Business and Administrative Services  
Fiscal Services Department**

**Unaudited  
Actuals  
2014-2015**



**COMPTON UNIFIED SCHOOL DISTRICT**

**UNAUDITED ACTUALS  
2014/2015**

**Board of Trustees**

Mr. Micah Ali  
President

Ms. Satra Zurita  
Vice President

Mr. Charles Davis  
Clerk

Mrs. Margie Garrett  
Legislative Representative

Mr. Skyy D. Fisher  
Member

Mrs. Mae Thomas  
Member

Darin Brawley  
Superintendent

**Business and Administrative Services**

Alejandro Alvarez, Chief Administrative Officer

**Fiscal Services Department**

Aubrey Craig, Senior Director

Sunny Okeke, Director

**COMPTON UNIFIED SCHOOL DISTRICT**  
**UNAUDITED ACTUALS**  
**2014/15**

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UNAUDITED ACTUAL FINANCIAL REPORT:

To the County Superintendent of Schools:

2014-15 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 08, 2015

To the Superintendent of Public Instruction:

2014-15 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:

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Unaudited Actuals  
FINANCIAL REPORTS  
2014-15 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)	57.14%
	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
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	\$155,056,193.45
	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.	\$155,056,193.45
ICR	Preliminary Proposed Indirect Cost Rate Fixed-with-carry-forward indirect cost rate for use in 2016-17, subject to CDE approval.	6.75%
NCMOE	No Child Left Behind (NCLB) Maintenance of Effort (MOE) Determination If MOE Not Met, the 2016-17 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

# **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**  
**RESTRICTED GENERAL FUND**  
**2014-2015**

	A	B	C	D	E	F
1	DESCRIPTION	ACCOUNT CODES	2014-15 Adopted Budget	2014-15 Estimated Actuals	2014-15 Unaudited Actuals	Change (E-D)
<b>A. Revenue</b>						
2	1) Revenue Limit Sources	8010-8099	4,708,463	0	0	0
3	2) Federal Revenues	8100-8299	19,717,764	24,730,160	21,599,186	(3,130,974)
4	3) Other State Revenues	8300-8599	19,370,086	32,078,023	23,380,211	(8,697,812)
5	4) Other Local Revenues	8600-8799	0	209,010	613,784	404,774
6	<b>5) Total Revenues</b>		<b>43,796,313</b>	<b>57,017,193</b>	<b>45,593,180</b>	<b>(11,424,013)</b>
<b>B. Expenditures</b>						
7	1) Certificated Salaries	1000-1999	22,969,136	25,118,756	24,712,029	(406,727)
8	2) Classified Salaries	2000-2999	10,632,355	10,315,633	10,498,785	183,152
9	3) Employee Benefits	3000-3999	9,684,549	8,032,312	11,244,017	3,211,705
10	4) Books and Supplies	4000-4999	5,089,175	4,833,111	5,844,326	1,011,215
11	5) Services, Other Operating Expenses	5000-5999	15,118,212	19,093,927	18,560,854	(533,073)
12	6) Capital Outlay	6000-6599	0	10,502,961	1,091,201	(9,411,760)
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	1,196,776	1,392,959	1,654,350	261,391
16	<b>9) Total Expenditures</b>		<b>64,690,203</b>	<b>79,289,659</b>	<b>73,605,561</b>	<b>(5,684,098)</b>
17	<b>C. Excess (Deficiency) of Revenues Over Expenditures Before Other Financing Sources and Uses</b>					
18			(20,893,890)	(22,272,466)	(28,012,380)	(5,739,914)
19	<b>D. Other Financing Sources/Uses</b>					
20	1) Interfund Transfers					
21	a) Transfers In	8910-8929	0	0	0	0
	b) Transfers Out	7610-7629	0	0	0	0
22	2) Other Sources/Uses					
23	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	20,842,490	20,420,315	22,148,346	1,728,031
25	<b>4) Total, Other Financing sources/Uses</b>		<b>20,842,490</b>	<b>20,420,315</b>	<b>22,148,346</b>	<b>1,728,031</b>
26	<b>E. Net Increase (Decrease) in Fund Balance</b>					
			(51,400)	(1,852,151)	(5,864,034)	(4,011,883)
<b>Fund Balance Reserves</b>						
27	1) Beginning Balance					
28	a) As of July 1 - Estimated	9791	14,228,854	14,228,854	14,228,854	0
29	b) Unaudited Actual Adj.	9792				
30	c) As of July 1 - Unaudited					
31	d) Audit Adj/Restatement	9793/9795	0	0	(1,374,446)	(1,374,446)
32	e) Net Beginning Balance		14,228,854	14,228,854	12,854,408	(1,374,446)
	<b>2) Ending Balance June 30</b>		<b>14,177,454</b>	<b>12,376,703</b>	<b>6,990,374</b>	<b>(5,386,329)</b>
<b>Components of Ending Fund Balance</b>						
33	a) Reserved Amounts					
34	Revolving Cash	9711	0	0	0	0
35	Stores	9712	0	0	0	0
36	Prepaid Expenditures	9713	0	0	0	0
37	All Others	9719	0	(3)	0	3
38	Legally Restricted Balance	9740	14,177,454	12,376,706	6,990,374	(5,386,332)
39	b) Designated for Economic Unc.	9770	0	0	0	0
40	Reserve for Litigations	0000-9780	0	0	0	0
41	Reserve for Future Obligations	0000-9780	0	0	0	0
42	Transfer to W/C Fund	0000-9780		0	0	
43	Future Operating Expenses	0000-9780		0	0	
44	Future State Deficits	0000-9780	0	0	0	
<b>Fund Balance Reserves</b>						
45	1) Beginning Balance					
46	a) As of July 1 - Estimated					
47	c) Undesignated Amount for Projects	9790				
	d) Unappropriated Amount	9790	0	0	(0)	

**COMPTON UNIFIED SCHOOL DISTRICT**  
**ESTIMATED ACTUALS COMPARED TO UNAUDITED ACTUALS**  
**UNRESTRICTED GENERAL FUND**  
**2014-2015**

	A	B	C	D	E	F
1	DESCRIPTION	ACCOUNT CODES	2014-15 Adopted Budget	2014-15 Estimated Actuals	2014-15 Unaudited Actuals	Change (E-D)
	<b>A. Revenue</b>					
2	1) Revenue Limit Sources	8010-8099	195,274,844	197,611,276	193,359,892	(4,251,384)
3	2) Federal Revenues	8100-8299	0	0	0	0
4	3) Other State Revenues	8300-8599	4,680,760	5,240,810	5,806,104	565,294
5	4) Other Local Revenues	8600-8799	900,000	900,000	1,533,791	633,791
6	5) Total Revenues		200,855,604	203,752,086	200,699,787	(3,052,299)
	<b>B. Expenditures</b>					
7	1) Certificated Salaries	1000-1999	95,940,231	86,911,607	87,475,328	563,721
8	2) Classified Salaries	2000-2999	26,810,847	25,713,222	26,151,054	437,832
9	3) Employee Benefits	3000-3999	30,625,608	28,776,439	28,457,573	(318,866)
10	4) Books and Supplies	4000-4999	7,494,961	9,845,111	5,777,656	(4,067,455)
11	5) Services, Other Operating Expenses	5000-5999	20,707,671	29,527,082	25,961,678	(3,565,404)
12	6) Capital Outlay	6000-6599	118,800	878,359	266,652	(611,707)
13		7100-7299	0	0	0	0
14	7) Other Outgo	7400-7499	1,955,900	1,593,540	2,098,800	505,260
15	8) Direct Support/Indirect Costs	7300-7399	(2,100,792)	(2,319,884)	(2,579,313)	(259,429)
16	9) Total Expenditures		181,553,226	180,925,476	173,609,429	(7,316,047)
17	<b>C. Excess (Deficiency) of Revenues Over Expenditures Before Other Financing Sources and Uses</b>					
18			19,302,378	22,826,610	27,090,358	4,263,748
19	<b>D. Other Financing Sources/Uses</b>					
	1) Interfund Transfers					
20	a) Transfers In	8910-8929	0	0	0	0
21	b) Transfers Out	7610-7629	5,450,456	6,011,788	6,011,788	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	(20,842,490)	(20,420,315)	(22,148,346)	(1,728,031)
25	4) Total, Other Financing sources/Uses		(26,292,946)	(26,432,103)	(28,160,134)	(1,728,031)
26	<b>E. Net Increase (Decrease) in Fund Balance</b>					
	<b>Fund Balance Reserves</b>					
	1) Beginning Balance					
27	a) As of July 1 - Estimated	9791	27,204,535	27,204,535	27,204,535	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		27,204,535	27,204,535	27,204,535	0
32	2) Ending Balance June 30		20,213,967	23,599,042	26,134,759	2,535,717
	<b>Components of Ending Fund Balance</b>					
33	a) Reserved Amounts					
34	Revolving Cash	9711	150,000	150,000	150,000	0
35	Stores	9712	369,476	252,564	277,857	25,293
36	Prepaid Expenditures	9713	0	0	0	0
37	All Others	9719	838,894	0	838,894	838,894
38	Legally Restricted Balance	9740				
39	b) Designated for Economic Unc.	9770	7,550,817	7,986,808	7,596,806	(390,001)
40	Reserve for Litigations	0000-9780	0	0	0	0
41	Reserve for Future Obligations	0000-9780	11,304,781	15,209,670	17,271,201	2,061,531
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	(0)	(0)	0	



**COMPTON UNIFIED SCHOOL DISTRICT**  
**Explanation of Changes from**  
**Estimated Actuals to Unaudited Actuals**  
**2014-2015**

**General Fund – Restricted (01)**

**Changes to Revenues**

• Decrease in Federal Revenue	(3,130,974)
• Decrease in Other State Revenue	(8,697,812)
• Increase in Other Local Revenue	<u>404,774</u>
<b>Total Decrease in Revenues</b>	<b>\$ (11,424,013)</b>

**Changes to Expenditures**

• Savings from Certificated Salaries budgeted but did not materialize	\$ (406,727)
• Increase in Classified Salaries primarily due to extra duty and hourly assignments	183,152
• Increase in Employee Benefits due to STRS Settlement	\$ 3,211,705
• Expenditure Savings in Object Codes 4000-7999 budgeted but did not materialize	<u>( 8,672,228)</u>
• <b>Total Decrease in Expenditures</b>	<b>\$ ( 5,684,098)</b>

**Changes to Other Financing Sources/Uses**

• Decrease in Contributions to Special Education	\$ (447,841)
• Increase in Contributions to QEIA Program	931,184
• Increase in Contributions to Routine Restricted Program	1,187,288
• Increase in Contributions to ITD Surcharges	<u>57,400</u>
<b>Total Increase in Other Financing Sources/Uses</b>	<b>\$ 1,728,031</b>

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

**\$ (4,011,883)**

**COMPTON UNIFIED SCHOOL DISTRICT**  
**Explanation of Changes from**  
**Estimated Actuals to Unaudited Actuals**  
**2014-2015**

**General Fund – Unrestricted (01)**

**Change to Revenues**

• Decrease in LCFF Sources	\$ (4,251,384)
• Increase in Other State Revenue	565,294
• Increase in Other Local Revenue	<u>633,791</u>
<b>Total Decrease In Revenues</b>	<b>\$ (3,052,299)</b>

**Change to Expenditures**

• Increase in Certificated Salaries primarily due to extra duty assignments	\$ 563,721
• Increase in Classified Salaries primarily due to Overtime and Extra duty assignments	437,832
• Decrease in Employee Benefits	(318,866)
• Decrease in Object Codes 4000-7999	<u>(7,998,734)</u>
<b>Total Decrease in Expenditures</b>	<b>\$ (7,316,047)</b>

**Changes to Other Financing Sources/Uses**

• Decrease in Contributions to Special Education	\$ 447,841
• Increase in Contributions to QEIA Program	( 931,184)
• Increase in Contributions to Routine Restricted Program	( 1,187,288)
• Increase in Contributions to ITD Surcharges	<u>( 57,400)</u>
<b>Total Increase in Other Financing Sources/Uses</b>	<b>\$ (1,728,031)</b>

<b>NET CHANGE IN THE UNRESTRICTED GENERAL FUND BALANCE</b>	<b>\$ 2,535,717</b>
--	---------------------

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals			2015-16 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>A. REVENUES</b>									
1) LCFF Sources		8010-8099	193,359,892.14	0.00	193,359,892.14	224,325,091.00	0.00	224,325,091.00	16.0%
2) Federal Revenue		8100-8299	0.00	21,599,185.72	21,599,185.72	0.00	19,465,624.00	19,465,624.00	-9.9%
3) Other State Revenue		8300-8599	5,806,103.85	23,380,211.07	29,186,314.92	5,735,312.00	16,647,715.00	22,383,027.00	-23.3%
4) Other Local Revenue		8600-8799	1,533,790.97	613,783.70	2,147,574.67	900,000.00	158,141.00	1,058,141.00	-50.7%
5) TOTAL, REVENUES			200,699,786.96	45,593,180.49	246,292,967.45	230,960,403.00	36,271,480.00	267,231,883.00	8.5%
<b>B. EXPENDITURES</b>									
1) Certificated Salaries		1000-1999	87,475,328.19	24,712,028.89	112,187,357.08	98,365,050.00	17,858,227.00	116,223,277.00	3.6%
2) Classified Salaries		2000-2999	26,151,054.05	10,498,784.80	36,649,838.85	28,310,333.00	12,358,956.00	40,669,289.00	11.0%
3) Employee Benefits		3000-3999	28,457,573.34	11,244,016.60	39,701,589.94	33,768,803.00	7,595,076.00	41,363,879.00	4.2%
4) Books and Supplies		4000-4999	5,777,656.79	5,844,325.52	11,621,982.31	10,039,996.00	4,643,731.00	14,683,727.00	26.3%
5) Services and Other Operating Expenditures		5000-5999	25,961,677.90	18,560,854.04	44,522,531.94	26,442,787.00	19,157,018.00	45,599,805.00	2.4%
6) Capital Outlay		6000-6999	266,651.99	1,091,200.76	1,357,852.75	1,277,330.00	134,775.00	1,412,105.00	4.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	2,098,800.27	0.00	2,098,800.27	1,955,900.00	0.00	1,955,900.00	-6.8%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(2,579,312.53)	1,654,350.37	(924,962.16)	(1,811,546.00)	948,568.00	(862,978.00)	-6.7%
9) TOTAL, EXPENDITURES			173,609,430.00	73,605,560.98	247,214,990.98	198,348,653.00	62,696,351.00	261,045,004.00	5.6%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>									
			27,090,356.96	(28,012,380.49)	(922,023.53)	32,611,750.00	(26,424,871.00)	6,186,879.00	-771.0%
<b>D. OTHER FINANCING SOURCES/USES</b>									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	6,011,788.00	0.00	6,011,788.00	6,011,788.00	0.00	6,011,788.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(22,148,346.46)	22,148,346.46	0.00	(26,424,871.00)	26,424,871.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(28,160,134.46)	22,148,346.46	(6,011,788.00)	(32,436,659.00)	26,424,871.00	(6,011,788.00)	0.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals			2015-16 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(1,069,777.50)	(5,864,034.03)	(6,933,811.53)	175,091.00	0.00	175,091.00	-102.5%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	27,204,535.13	14,228,854.13	41,433,389.26	26,134,757.63	6,990,373.81	33,125,131.44	-20.1%
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)			27,204,535.13	14,228,854.13	41,433,389.26	26,134,757.63	6,990,373.81	33,125,131.44	-20.1%
d) Other Restatements		9795	0.00	(1,374,446.29)	(1,374,446.29)	0.00	0.00	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			27,204,535.13	12,854,407.84	40,058,942.97	26,134,757.63	6,990,373.81	33,125,131.44	-17.3%
2) Ending Balance, June 30 (E + F1e)			26,134,757.63	6,990,373.81	33,125,131.44	26,309,848.63	6,990,373.81	33,300,222.44	0.5%
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	277,857.45	0.00	277,857.45	277,857.45	0.00	277,857.45	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	0.00	838,893.76	838,893.76	0.00	838,893.76	0.0%
b) Restricted		9740	0.00	6,990,373.81	6,990,373.81	0.00	6,990,373.81	6,990,373.81	0.0%
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	17,271,201.42	0.00	17,271,201.42	17,031,387.42	0.00	17,031,387.42	-1.4%
Reserve for Future Obligations	0000	9780	17,271,201.42		17,271,201.42				
Reserve for Future Obligations	0000	9780				17,031,387.42		17,031,387.42	
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	7,596,805.00	0.00	7,596,805.00	8,011,710.00	0.00	8,011,710.00	5.5%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals			2015-16 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>G. ASSETS</b>									
1) Cash									
a) in County Treasury		9110	41,284,148.99	19,495,497.70	60,779,646.69				
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	50,000.00	0.00	50,000.00				
e) collections awaiting deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	1,642,594.33	9,203,987.83	10,846,582.16				
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	277,857.45	0.00	277,857.45				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	1,041,181.55	0.00	1,041,181.55				
9) TOTAL, ASSETS			44,445,782.32	28,699,485.53	73,145,267.85				
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
<b>I. LIABILITIES</b>									
1) Accounts Payable		9500	18,311,024.69	11,409,793.45	29,720,818.14				
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	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	10,299,318.27	10,299,318.27				
6) TOTAL, LIABILITIES			18,311,024.69	21,709,111.72	40,020,136.41				
<b>J. DEFERRED INFLOWS OF RESOURCES</b>									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
<b>K. FUND EQUITY</b>									
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			26,134,757.63	6,990,373.81	33,125,131.44				

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals			2015-16 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>LCFF SOURCES</b>									
Principal Apportionment State Aid - Current Year		8011	142,153,401.05	0.00	142,153,401.05	176,868,493.00	0.00	176,868,493.00	24.4%
Education Protection Account State Aid - Current Year		8012	33,139,203.00	0.00	33,139,203.00	27,513,559.00	0.00	27,513,559.00	-17.0%
State Aid - Prior Years		8019	(2,361,512.72)	0.00	(2,361,512.72)	0.00	0.00	0.00	-100.0%
Tax Relief Subventions Homeowners' Exemptions		8021	112,628.07	0.00	112,628.07	119,767.00	0.00	119,767.00	6.3%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	20,728.56	0.00	20,728.56	19,772.00	0.00	19,772.00	-4.6%
County & District Taxes Secured Roll Taxes		8041	15,092,442.81	0.00	15,092,442.81	19,366,071.00	0.00	19,366,071.00	28.3%
Unsecured Roll Taxes		8042	385,853.34	0.00	385,853.34	397,268.00	0.00	397,268.00	3.0%
Prior Years' Taxes		8043	413,770.64	0.00	413,770.64	518,858.00	0.00	518,858.00	25.4%
Supplemental Taxes		8044	897,184.32	0.00	897,184.32	502,934.00	0.00	502,934.00	-43.9%
Education Revenue Augmentation Fund (ERAF)		8045	1,979,309.81	0.00	1,979,309.81	(164,407.00)	0.00	(164,407.00)	-108.3%
Community Redevelopment Funds (SB 617/699/1992)		8047	2,582,965.50	0.00	2,582,965.50	128,102.00	0.00	128,102.00	-95.0%
Penalties and Interest from Delinquent Taxes		8048	9,750.81	0.00	9,750.81	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-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Subtotal, LCFF Sources</b>			<b>194,425,725.19</b>	<b>0.00</b>	<b>194,425,725.19</b>	<b>225,270,417.00</b>	<b>0.00</b>	<b>225,270,417.00</b>	<b>15.9%</b>
<b>LCFF Transfers</b>									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(1,065,833.05)	0.00	(1,065,833.05)	(945,326.00)	0.00	(945,326.00)	-11.3%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, LCFF SOURCES</b>			<b>193,359,892.14</b>	<b>0.00</b>	<b>193,359,892.14</b>	<b>224,325,091.00</b>	<b>0.00</b>	<b>224,325,091.00</b>	<b>16.0%</b>
<b>FEDERAL REVENUE</b>									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	3,698,714.00	3,698,714.00	0.00	3,698,714.00	3,698,714.00	0.0%
Special Education Discretionary Grants		8182	0.00	565,755.18	565,755.18	0.00	506,460.00	506,460.00	-10.5%
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		12,932,121.42	12,932,121.42		11,139,731.00	11,139,731.00	-13.9%
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		2,263,439.24	2,263,439.24		2,429,595.00	2,429,595.00	7.3%
NCLB: Title III, Immigrant Education Program	4201	8290		300.94	300.94		48,058.00	48,058.00	15869.3%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals			2015-16 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		1,191,927.97	1,191,927.97		688,376.00	688,376.00	-42.2%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
	3011-3020, 3026-3199, 4036-4126, 5510	8290		375,000.00	375,000.00		0.00	0.00	-100.0%
Other No Child Left Behind									
Vocational and Applied Technology Education	3500-3699	8290		379,693.58	379,693.58		384,784.00	384,784.00	1.3%
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	192,233.39	192,233.39	0.00	569,906.00	569,906.00	196.5%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	21,599,185.72	21,599,185.72	0.00	19,465,624.00	19,465,624.00	-9.9%
<b>OTHER STATE REVENUE</b>									
Other State Apportionments									
ROC/P Entitlement Prior Years	6360	8319		17,203.00	17,203.00		0.00	0.00	-100.0%
Special Education Master Plan Current Year	6500	8311		11,094,639.02	11,094,639.02		10,688,908.00	10,688,908.00	-3.7%
Prior Years	6500	8319		(184,990.00)	(184,990.00)		0.00	0.00	-100.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	2,343,150.00	0.00	2,343,150.00	2,343,150.00	0.00	2,343,150.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	3,457,448.62	975,652.30	4,433,100.92	3,386,657.00	899,581.00	4,286,238.00	-3.3%
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		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590		0.00	0.00		0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		3,428,036.75	3,428,036.75		3,325,537.00	3,325,537.00	-3.0%
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%
California Clean Energy Jobs Act	6230	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%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
School Community Violence Prevention Grant	7391	8590		0.00	0.00		0.00	0.00	0.0%
Quality Education Investment Act	7400	8590		5,343,005.00	5,343,005.00		0.00	0.00	-100.0%
Common Core State Standards Implementation	7405	8590		0.00	0.00		128,531.00	128,531.00	New
All Other State Revenue	All Other	8590	5,505.23	2,706,665.00	2,712,170.23	5,505.00	1,605,158.00	1,610,663.00	-40.6%
<b>TOTAL, OTHER STATE REVENUE</b>			5,806,103.85	23,380,211.07	29,186,314.92	5,735,312.00	16,647,715.00	22,383,027.00	-23.3%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals			2015-16 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>OTHER LOCAL REVENUE</b>									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds									
Not Subject to LCFF Deduction		8625	291,693.93	0.00	291,693.93	0.00	0.00	0.00	-100.0%
Penalties and Interest from									
Delinquent Non-LCFF									
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	7,137.91	7,137.91	0.00	0.00	0.00	-100.0%
Leases and Rentals		8650	615,758.62	0.00	615,758.62	500,000.00	0.00	500,000.00	-18.8%
Interest		8660	377,944.14	0.00	377,944.14	400,000.00	0.00	400,000.00	5.8%
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%
Interagency Services		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-LCFF (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	248,394.28	606,645.79	855,040.07	0.00	158,141.00	158,141.00	-81.5%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>1,533,790.97</b>	<b>613,783.70</b>	<b>2,147,574.67</b>	<b>900,000.00</b>	<b>158,141.00</b>	<b>1,058,141.00</b>	<b>-50.7%</b>
<b>TOTAL, REVENUES</b>			<b>200,699,786.96</b>	<b>45,593,180.49</b>	<b>246,292,967.45</b>	<b>230,960,403.00</b>	<b>36,271,480.00</b>	<b>267,231,883.00</b>	<b>8.5%</b>



Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals			2015-16 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>CERTIFICATED SALARIES</b>									
Certificated Teachers' Salaries		1100	75,845,878.66	20,956,348.09	96,802,226.75	84,744,727.00	13,798,173.00	98,542,900.00	1.8%
Certificated Pupil Support Salaries		1200	2,921,913.81	2,008,307.15	4,930,220.96	4,138,556.00	2,133,637.00	6,272,193.00	27.2%
Certificated Supervisors' and Administrators' Salaries		1300	8,637,593.73	1,482,383.76	10,119,977.49	9,055,528.00	1,648,344.00	10,703,872.00	5.8%
Other Certificated Salaries		1900	69,941.99	264,989.89	334,931.88	426,239.00	278,073.00	704,312.00	110.3%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>87,475,328.19</b>	<b>24,712,028.89</b>	<b>112,187,357.08</b>	<b>98,365,050.00</b>	<b>17,858,227.00</b>	<b>116,223,277.00</b>	<b>3.6%</b>
<b>CLASSIFIED SALARIES</b>									
Classified Instructional Salaries		2100	1,036,749.19	5,119,322.47	6,156,071.66	1,104,227.00	6,558,162.00	7,662,389.00	24.5%
Classified Support Salaries		2200	11,804,650.50	3,010,129.31	14,814,779.81	11,812,107.00	3,082,058.00	14,894,165.00	0.5%
Classified Supervisors' and Administrators' Salaries		2300	5,514,425.38	254,518.77	5,768,944.15	5,873,902.00	276,929.00	6,150,831.00	6.6%
Clerical, Technical and Office Salaries		2400	7,374,071.52	957,743.14	8,331,814.66	7,845,719.00	992,809.00	8,838,528.00	6.1%
Other Classified Salaries		2900	421,157.46	1,157,071.11	1,578,228.57	1,674,378.00	1,448,998.00	3,123,376.00	97.9%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>26,151,054.05</b>	<b>10,498,784.80</b>	<b>36,649,838.85</b>	<b>28,310,333.00</b>	<b>12,358,956.00</b>	<b>40,669,289.00</b>	<b>11.0%</b>
<b>EMPLOYEE BENEFITS</b>									
STRS		3101-3102	7,102,008.84	5,342,985.16	12,444,994.00	10,305,181.00	1,823,856.00	12,129,037.00	-2.5%
PERS		3201-3202	3,582,500.39	1,032,953.96	4,615,454.35	4,028,652.00	1,250,298.00	5,278,950.00	14.4%
OASDI/Medicare/Alternative		3301-3302	3,033,131.65	1,151,519.07	4,184,650.72	3,521,644.00	1,088,607.00	4,610,251.00	10.2%
Health and Welfare Benefits		3401-3402	8,978,505.62	2,462,079.28	11,440,584.90	11,714,003.00	2,442,466.00	14,156,469.00	23.7%
Unemployment Insurance		3501-3502	41,617.64	28,845.88	70,463.52	63,960.00	17,375.00	81,335.00	15.4%
Workers' Compensation		3601-3602	3,491,974.72	1,158,843.25	4,650,817.97	4,135,363.00	972,474.00	5,107,837.00	9.8%
OPEB, Allocated		3701-3702	683,652.10	0.00	683,652.10	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%
Other Employee Benefits		3901-3902	1,544,182.38	66,790.00	1,610,972.38	0.00	0.00	0.00	-100.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>28,457,573.34</b>	<b>11,244,016.60</b>	<b>39,701,589.94</b>	<b>33,768,803.00</b>	<b>7,595,076.00</b>	<b>41,363,879.00</b>	<b>4.2%</b>
<b>BOOKS AND SUPPLIES</b>									
Approved Textbooks and Core Curricula Materials		4100	0.00	612.31	612.31	0.00	0.00	0.00	-100.0%
Books and Other Reference Materials		4200	410,068.20	1,820,339.21	2,230,407.41	983,315.00	1,127,912.00	2,111,227.00	-5.3%
Materials and Supplies		4300	4,236,862.94	3,051,262.88	7,288,125.82	6,372,558.00	3,203,083.00	9,575,641.00	31.4%
Noncapitalized Equipment		4400	1,130,725.65	972,111.12	2,102,836.77	2,684,123.00	312,736.00	2,996,859.00	42.5%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>5,777,656.79</b>	<b>5,844,325.52</b>	<b>11,621,982.31</b>	<b>10,039,996.00</b>	<b>4,643,731.00</b>	<b>14,683,727.00</b>	<b>26.3%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>									
Subagreements for Services		5100	2,126,007.61	11,485,893.20	13,611,900.81	1,807,589.00	13,030,970.00	14,838,559.00	9.0%
Travel and Conferences		5200	431,876.10	491,915.61	923,791.71	531,334.00	324,465.00	855,799.00	-7.4%
Dues and Memberships		5300	107,012.79	38,514.00	145,526.79	106,634.00	17,600.00	124,234.00	-14.6%
Insurance		5400 - 5450	1,307,195.62	0.00	1,307,195.62	1,307,305.00	0.00	1,307,305.00	0.0%
Operations and Housekeeping Services		5500	4,623,113.63	22,000.00	4,645,113.63	5,825,489.00	16,000.00	5,841,489.00	25.8%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,991,375.22	1,971,023.09	3,962,398.31	1,507,326.00	2,724,223.00	4,231,549.00	6.8%
Transfers of Direct Costs		5710	(314,387.48)	314,387.48	0.00	(216,482.00)	216,482.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(17,959.19)	0.00	(17,959.19)	(6,290.00)	0.00	(6,290.00)	-65.0%
Professional/Consulting Services and Operating Expenditures		5800	15,060,189.02	4,236,291.48	19,296,480.50	14,797,282.00	2,823,278.00	17,620,560.00	-8.7%
Communications		5900	647,254.58	829.18	648,083.76	782,600.00	4,000.00	786,600.00	21.4%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>25,961,677.90</b>	<b>18,560,854.04</b>	<b>44,522,531.94</b>	<b>26,442,787.00</b>	<b>19,157,018.00</b>	<b>45,599,805.00</b>	<b>2.4%</b>

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals			2015-16 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>CAPITAL OUTLAY</b>									
Land		6100	0.00	20,000.00	20,000.00	450,000.00	0.00	450,000.00	2150.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	59,980.00	920,272.26	980,252.26	700,000.00	0.00	700,000.00	-28.6%
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	206,671.99	150,928.50	357,600.49	127,330.00	134,775.00	262,105.00	-26.7%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>266,651.99</b>	<b>1,091,200.76</b>	<b>1,357,852.75</b>	<b>1,277,330.00</b>	<b>134,775.00</b>	<b>1,412,105.00</b>	<b>4.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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		7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	660,187.30	0.00	660,187.30	905,900.00	0.00	905,900.00	37.2%
Other Debt Service - Principal		7439	1,438,612.97	0.00	1,438,612.97	1,050,000.00	0.00	1,050,000.00	-27.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>2,098,800.27</b>	<b>0.00</b>	<b>2,098,800.27</b>	<b>1,955,900.00</b>	<b>0.00</b>	<b>1,955,900.00</b>	<b>-6.8%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>									
Transfers of Indirect Costs		7310	(1,654,350.37)	1,654,350.37	0.00	(948,568.00)	948,568.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(924,962.16)	0.00	(924,962.16)	(862,978.00)	0.00	(862,978.00)	-6.7%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>(2,579,312.53)</b>	<b>1,654,350.37</b>	<b>(924,962.16)</b>	<b>(1,811,546.00)</b>	<b>948,568.00</b>	<b>(862,978.00)</b>	<b>-6.7%</b>
<b>TOTAL, EXPENDITURES</b>			<b>173,609,430.00</b>	<b>73,605,560.98</b>	<b>247,214,990.98</b>	<b>198,348,653.00</b>	<b>62,696,351.00</b>	<b>261,045,004.00</b>	<b>5.6%</b>

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals			2015-16 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>INTERFUND TRANSFERS</b>									
<b>INTERFUND TRANSFERS IN</b>									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	6,011,788.00	0.00	6,011,788.00	6,011,788.00	0.00	6,011,788.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			6,011,788.00	0.00	6,011,788.00	6,011,788.00	0.00	6,011,788.00	0.0%
<b>OTHER SOURCES/USES</b>									
<b>SOURCES</b>									
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>									
Contributions from Unrestricted Revenues		8980	(22,148,346.46)	22,148,346.46	0.00	(26,424,871.00)	26,424,871.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(22,148,346.46)	22,148,346.46	0.00	(26,424,871.00)	26,424,871.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>									
(a - b + c - d + e)			(28,160,134.46)	22,148,346.46	(6,011,788.00)	(32,436,659.00)	26,424,871.00	(6,011,788.00)	0.0%

Description	Function Codes	Object Codes	2014-15 Unaudited Actuals			2015-16 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>A. REVENUES</b>									
1) LCFF Sources		8010-8099	193,359,892.14	0.00	193,359,892.14	224,325,091.00	0.00	224,325,091.00	16.0%
2) Federal Revenue		8100-8299	0.00	21,599,185.72	21,599,185.72	0.00	19,465,624.00	19,465,624.00	-9.9%
3) Other State Revenue		8300-8599	5,806,103.85	23,380,211.07	29,186,314.92	5,735,312.00	16,647,715.00	22,383,027.00	-23.3%
4) Other Local Revenue		8600-8799	1,533,790.97	613,783.70	2,147,574.67	900,000.00	158,141.00	1,058,141.00	-50.7%
5) TOTAL REVENUES			200,699,786.96	45,593,180.49	246,292,967.45	230,960,403.00	36,271,480.00	267,231,883.00	8.5%
<b>B. EXPENDITURES (Objects 1000-7999)</b>									
1) Instruction	1000-1999		98,479,275.45	54,014,548.24	152,493,823.69	120,527,081.00	43,056,659.00	163,583,740.00	7.3%
2) Instruction - Related Services	2000-2999		15,451,275.23	6,048,446.43	21,499,721.66	16,847,649.00	5,995,101.00	22,842,750.00	6.2%
3) Pupil Services	3000-3999		13,578,536.39	4,258,505.65	17,837,042.04	16,143,998.00	4,257,928.00	20,401,926.00	14.4%
4) Ancillary Services	4000-4999		1,644,306.69	21,076.12	1,665,382.81	1,253,742.00	21,602.00	1,275,344.00	-23.4%
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		18,582,542.88	2,512,804.36	21,095,347.24	17,316,638.00	1,158,323.00	18,474,961.00	-12.4%
8) Plant Services	8000-8999		23,774,693.08	6,750,180.18	30,524,873.26	24,303,645.00	8,206,738.00	32,510,383.00	6.5%
9) Other Outgo	9000-9999	Except 7600-7699	2,098,800.28	0.00	2,098,800.28	1,955,900.00	0.00	1,955,900.00	-6.8%
10) TOTAL EXPENDITURES			173,609,430.00	73,605,560.98	247,214,990.98	198,348,653.00	62,696,351.00	261,045,004.00	5.6%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			27,090,356.96	(28,012,380.49)	(922,023.53)	32,611,750.00	(26,424,871.00)	6,186,879.00	-771.0%
<b>D. OTHER FINANCING SOURCES/USES</b>									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	6,011,788.00	0.00	6,011,788.00	6,011,788.00	0.00	6,011,788.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(22,148,346.46)	22,148,346.46	0.00	(26,424,871.00)	26,424,871.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(28,160,134.46)	22,148,346.46	(6,011,788.00)	(32,436,659.00)	26,424,871.00	(6,011,788.00)	0.0%

Description	Function Codes	Object Codes	2014-15 Unaudited Actuals			2015-16 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(1,069,777.50)	(5,864,034.03)	(6,933,811.53)	175,091.00	0.00	175,091.00	-102.5%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	27,204,535.13	14,228,854.13	41,433,389.26	26,134,757.63	6,990,373.81	33,125,131.44	-20.1%
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)			27,204,535.13	14,228,854.13	41,433,389.26	26,134,757.63	6,990,373.81	33,125,131.44	-20.1%
d) Other Restatements		9795	0.00	(1,374,446.29)	(1,374,446.29)	0.00	0.00	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			27,204,535.13	12,854,407.84	40,058,942.97	26,134,757.63	6,990,373.81	33,125,131.44	-17.3%
2) Ending Balance, June 30 (E + F1e)			26,134,757.63	6,990,373.81	33,125,131.44	26,309,848.63	6,990,373.81	33,300,222.44	0.5%
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	277,857.45	0.00	277,857.45	277,857.45	0.00	277,857.45	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	0.00	838,893.76	838,893.76	0.00	838,893.76	0.0%
b) Restricted									
		9740	0.00	6,990,373.81	6,990,373.81	0.00	6,990,373.81	6,990,373.81	0.0%
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	17,271,201.42	0.00	17,271,201.42	17,031,387.42	0.00	17,031,387.42	-1.4%
Reserve for Future Obligations	0000	9780	17,271,201.42		17,271,201.42				
Reserve for Future Obligations	0000	9780				17,031,387.42		17,031,387.42	
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	7,596,805.00	0.00	7,596,805.00	8,011,710.00	0.00	8,011,710.00	5.5%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

<b>Resource</b>	<b>Description</b>	<b>2014-15 Unaudited Actuals</b>	<b>2015-16 Budget</b>
5810	Other Restricted Federal	1,049,810.15	1,049,810.15
6300	Lottery: Instructional Materials	973,658.11	973,658.11
6355	ROCP: Direct Support Professional Training Program	18,833.00	18,833.00
6360	Pupils with Disabilities Attending ROC/P	26,304.61	26,304.61
6512	Special Ed: Mental Health Services	2,347,423.85	2,347,423.85
9010	Other Restricted Local	2,574,344.09	2,574,344.09
Total, Restricted Balance		6,990,373.81	6,990,373.81

# **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**  
**2014-2015**

	A	B	C	D	E	F
1	DESCRIPTION	ACCOUNT CODES	2014-15 Adopted Budget	2014-15 Estimated Actuals	2014-15 Unaudited Actuals	Change (E-D)
<b>A. Revenue</b>						
2	1) Revenue Limit Sources	8010-8099	0	0	0	0
3	2) Federal Revenues	8100-8299	81,402	81,402	15,970	(65,432)
4	3) Other State Revenues	8300-8599	0	0	0	0
5	4) Other Local Revenues	8600-8799	32,000	87,799	80,824	(6,975)
6	<b>5) Total Revenues</b>		<b>113,402</b>	<b>169,201</b>	<b>96,795</b>	<b>(72,406)</b>
<b>B. Expenditures</b>						
7	1) Certificated Salaries	1000-1999	1,263,378	1,083,818	736,628	(347,190)
8	2) Classified Salaries	2000-2999	233,991	238,915	228,038	(10,877)
9	3) Employee Benefits	3000-3999	402,738	345,247	258,958	(86,290)
10	4) Books and Supplies	4000-4999	62,355	114,405	52,739	(61,666)
11	5) Services, Other Operating Expenses	5000-5999	0	12,425	15,740	3,315
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	1,396	1,396	517	(879)
16	<b>9) Total Expenditures</b>		<b>1,963,858</b>	<b>1,796,206</b>	<b>1,292,619</b>	<b>(503,587)</b>
17	<b>C. Excess (Deficiency) of Revenues Over Expenditures Before Other Financing Sources and Uses</b>					
18			(1,850,456)	(1,627,005)	(1,195,825)	431,181
19	<b>D. Other Financing Sources/Uses</b>					
20	1) Interfund Transfers					
21	a) Transfers In	8910-8929	1,850,456	1,669,329	1,669,329	0
	b) Transfers Out	7610-7629	0	0	0	0
22	2) Other Sources/Uses					
23	a) Sources	8930-8979	0	0	0	0
24	b) Uses	7630-7699	0	0	0	0
25	3) Contributions to Restricted Programs	8990-8999	0	0	0	0
25	<b>4) Total, Other Financing sources/Uses</b>		<b>1,850,456</b>	<b>1,669,329</b>	<b>1,669,329</b>	<b>0</b>
26	<b>E. Net Increase (Decrease) in Fund Balance</b>					
			0	42,324	473,504	431,181
<b>Fund Balance Reserves</b>						
27	1) Beginning Balance					
28	a) As of July 1 - Estimated	9791	33,872	33,872	33,872	0
29	b) Unaudited Actual Adj.	9792				
30	c) As of July 1 - Unaudited					
31	d) Audit Adj/Restatement	9793	0	0	0	0
31	e) Net Beginning Balance		33,872	33,872	33,872	0
32	<b>2) Ending Balance June 30</b>		<b>33,872</b>	<b>76,196</b>	<b>507,376</b>	<b>431,181</b>
<b>Components of Ending Fund Balance</b>						
33	a) Reserved Amounts					
34	Revolving Cash	9711	0	0	0	0
35	Stores	9712	0	0	0	0
36	Prepaid Expenditures	9713	0	0	0	0
37	All Others	9719	0	0	0	0
38	Legally Restricted Balance	9740	0	42,324	49,429	7,105
39	Other Commitments	9760	33,872	33,872	457,948	424,076
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	
45	Future State Deficits	0000-9780	0	0	0	0
<b>Fund Balance Reserves</b>						
46	1) Beginning Balance					
47	a) As of July 1 - Estimated					
47	c) Undesignated Amount for Projects	9790				
48	d) Unappropriated Amount	9790	(0)	0	0	



**COMPTON UNIFIED SCHOOL DISTRICT**  
**Explanation of Changes from**  
**Estimated Actuals to Unaudited Actuals**  
**2014-2015**

**Adult Education Fund (11)**

**Changes to Revenues**

• Decrease in Federal Revenue	\$ (65,431)
• Decrease in Other Local Revenue	<u>(6,975)</u>
<b>Total Decrease in Revenues</b>	<b>\$ (72,406)</b>

• **Changes to Expenditures**

• Savings from Certificated Salaries due to reductions in extra duty and hourly assignments	\$ ( 347,190)
• Savings in Classified Salaries primarily due to a reduction in hourly assignments	(10,877)
• Decrease in Employee Benefits associated with reductions in extra duty and hourly assignments	(86,290)
• Expenditures Savings in Object Codes 4000-7399 budgeted but did not materialize	<u>( 59,230)</u>
• <b>Total Decrease in Expenditures</b>	<b>\$ ( 503,587 )</b>

• <b>NET CHANGE IN THE ADULT EDUCATION FUND BALANCE</b>	<b>\$ 431,181</b>
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Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	15,970.49	81,402.00	409.7%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	80,824.23	16,118.00	-80.1%
5) TOTAL, REVENUES			96,794.72	97,520.00	0.7%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	736,627.59	1,017,629.00	38.1%
2) Classified Salaries		2000-2999	228,038.23	250,734.00	10.0%
3) Employee Benefits		3000-3999	258,957.50	327,327.00	26.4%
4) Books and Supplies		4000-4999	52,739.26	151,643.00	187.5%
5) Services and Other Operating Expenditures		5000-5999	15,739.68	11,088.00	-29.6%
6) Capital Outlay		6000-6999	0.00	7,032.00	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	517.10	1,396.00	170.0%
9) TOTAL, EXPENDITURES			1,292,619.36	1,766,849.00	36.7%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(1,195,824.64)	(1,669,329.00)	39.6%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,669,329.00	1,669,329.00	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			1,669,329.00	1,669,329.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			473,504.36	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	33,871.84	507,376.20	1397.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			33,871.84	507,376.20	1397.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			33,871.84	507,376.20	1397.9%
2) Ending Balance, June 30 (E + F1e)			507,376.20	507,376.20	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			49,428.66	49,428.66	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	457,947.54	457,947.54	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	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	582,884.72		
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	28,044.42		
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			610,929.14		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	103,552.94		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			103,552.94		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			507,376.20		

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>LCFF SOURCES</b>					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
<b>TOTAL, LCFF SOURCES</b>			0.00	0.00	0.0%
<b>FEDERAL REVENUE</b>					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
No Child Left Behind	3105, 4045	8290	0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	10,859.00	29,305.00	169.9%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	5,111.49	52,097.00	919.2%
<b>TOTAL, FEDERAL REVENUE</b>			15,970.49	81,402.00	409.7%
<b>OTHER STATE REVENUE</b>					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	2,885.42	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	11,990.25	0.00	-100.0%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	65,948.56	16,118.00	-75.6%
Tuition		8710	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>80,824.23</b>	<b>16,118.00</b>	<b>-80.1%</b>
<b>TOTAL, REVENUES</b>			<b>96,794.72</b>	<b>97,520.00</b>	<b>0.7%</b>

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	614,699.95	885,181.00	44.0%
Certificated Pupil Support Salaries		1200	4,228.64	13,960.00	230.1%
Certificated Supervisors' and Administrators' Salaries		1300	117,699.00	118,488.00	0.7%
Other Certificated Salaries		1900	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>736,627.59</b>	<b>1,017,629.00</b>	<b>38.1%</b>
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	28,595.84	28,706.00	0.4%
Classified Support Salaries		2200	35,549.40	35,549.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	163,892.99	185,679.00	13.3%
Other Classified Salaries		2900	0.00	800.00	New
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>228,038.23</b>	<b>250,734.00</b>	<b>10.0%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	49,613.24	76,572.00	54.3%
PERS		3201-3202	49,923.31	56,071.00	12.3%
OASDI/Medicare/Alternative		3301-3302	39,999.73	45,972.00	14.9%
Health and Welfare Benefits		3401-3402	85,513.74	106,856.00	25.0%
Unemployment Insurance		3501-3502	493.66	634.00	28.4%
Workers' Compensation		3601-3602	32,413.82	41,222.00	27.2%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	1,000.00	0.00	-100.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>258,957.50</b>	<b>327,327.00</b>	<b>26.4%</b>
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	25,377.39	127,986.00	404.3%
Noncapitalized Equipment		4400	27,361.87	23,657.00	-13.5%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>52,739.26</b>	<b>151,643.00</b>	<b>187.5%</b>

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	5,510.00	1,000.00	-81.9%
Travel and Conferences		5200	115.71	116.00	0.3%
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	2,777.00	3,000.00	8.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	1,219.45	1,190.00	-2.4%
Professional/Consulting Services and Operating Expenditures		5800	6,053.75	5,718.00	-5.5%
Communications		5900	63.77	64.00	0.4%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>15,739.68</b>	<b>11,088.00</b>	<b>-29.6%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	7,032.00	New
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>7,032.00</b>	<b>New</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>



Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	517.10	1,396.00	170.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			517.10	1,396.00	170.0%
<b>TOTAL, EXPENDITURES</b>			1,292,619.36	1,766,849.00	36.7%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	1,669,329.00	1,669,329.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>1,669,329.00</b>	<b>1,669,329.00</b>	<b>0.0%</b>
<b>INTERFUND TRANSFERS OUT</b>					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			<b>1,669,329.00</b>	<b>1,669,329.00</b>	<b>0.0%</b>

Description	Function Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	15,970.49	81,402.00	409.7%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	80,824.23	16,118.00	-80.1%
5) TOTAL, REVENUES			96,794.72	97,520.00	0.7%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		851,492.64	1,260,600.00	48.0%
2) Instruction - Related Services	2000-2999		391,409.62	446,567.00	14.1%
3) Pupil Services	3000-3999		4,486.51	14,623.00	225.9%
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		517.10	1,396.00	170.0%
8) Plant Services	8000-8999		44,713.49	43,663.00	-2.3%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,292,619.36	1,766,849.00	36.7%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(1,195,824.64)	(1,669,329.00)	39.6%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,669,329.00	1,669,329.00	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			1,669,329.00	1,669,329.00	0.0%

Description	Function Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			473,504.36	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	33,871.84	507,376.20	1397.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			33,871.84	507,376.20	1397.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			33,871.84	507,376.20	1397.9%
2) Ending Balance, June 30 (E + F1e)			507,376.20	507,376.20	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			49,428.66	49,428.66	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	457,947.54	457,947.54	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

<b>Resource</b>	<b>Description</b>	<b>2014-15 Unaudited Actuals</b>	<b>2015-16 Budget</b>
9010	Other Restricted Local	49,428.66	49,428.66
Total, Restricted Balance		49,428.66	49,428.66

# **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**  
**2014-2015**

	A	B	C	D	E	F
1	DESCRIPTION	ACCOUNT CODES	2014-15 Adopted Budget	2014-15 Estimated Actuals	2014-15 Unaudited Actuals	Change (E-D)
	<b>A. Revenue</b>					
2	1) Revenue Limit Sources	8010-8099	0	0	0	0
3	2) Federal Revenues	8100-8299	0	0	0	0
4	3) Other State Revenues	8300-8599	1,941,504	2,288,060	2,326,585	38,525
5	4) Other Local Revenues	8600-8799	0	0	4,945	4,945
6	<b>5) Total Revenues</b>		<b>1,941,504</b>	<b>2,288,060</b>	<b>2,331,530</b>	<b>43,470</b>
	<b>B. Expenditures</b>					
7	1) Certificated Salaries	1000-1999	895,479	895,479	850,217	(45,262)
8	2) Classified Salaries	2000-2999	296,707	440,445	434,571	(5,874)
9	3) Employee Benefits	3000-3999	383,005	407,343	385,198	(22,145)
10	4) Books and Supplies	4000-4999	153,799	154,982	127,186	(27,796)
11	5) Services, Other Operating Expenses	5000-5999	77,000	63,902	38,560	(25,342)
12	6) Capital Outlay	6000-6599	10,000	190,296	33,510	(156,786)
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	125,514	135,613	126,878	(8,735)
16	<b>9) Total Expenditures</b>		<b>1,941,504</b>	<b>2,288,060</b>	<b>1,996,119</b>	<b>(291,941)</b>
17	<b>C. Excess (Deficiency) of Revenues Over Expenditures Before Other Financing Sources and Uses</b>					
18			0	0	335,411	335,411
19						
	<b>D. Other Financing Sources/Uses</b>					
20	1) Interfund Transfers					
21	a) Transfers In	8910-8929	0	0	0	0
	b) Transfers Out	7610-7629	0	0	0	0
22	2) Other Sources/Uses					
23	a) Sources	8930-8979	0	0	0	0
24	b) Uses	7630-7699	0	0	0	0
25	3) Contributions to Restricted Programs	8980-8999	0	0	0	0
25	<b>4) Total, Other Financing sources/Uses</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
26	<b>E. Net Increase (Decrease) in Fund Balance</b>					
			0	0	335,411	335,411
	<b>Fund Balance Reserves</b>					
27	1) Beginning Balance					
28	a) As of July 1 - Estimated	9791	8,894	8,894	8,894	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		8,894	8,894	8,894	0
32	<b>2) Ending Balance June 30</b>		<b>8,894</b>	<b>8,894</b>	<b>344,305</b>	<b>335,411</b>
	<b>Components of Ending Fund Balance</b>					
33	a) Reserved Amounts					
34	Revolving Cash	9711	0	0	0	0
35	Stores	9712	0	0	0	0
36	Prepaid Expenditures	9713	0	0	0	0
37	All Others	9719	0	0	0	0
38	Legally Restricted Balance	9740	3,471	3,471	334,475	331,005
39	Other Commitments	9760	5,424	5,424	9,830	4,406
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**  
**2014-2015**

**Child Development Fund (12)**

**Changes to Revenues**

• Increase in Other State Revenue	38,525
• Increase in Other Local Revenue	4,945
<b>Total Increase in Revenues</b>	<b>\$ 43,470</b>

**Changes to Expenditures**

• Savings in Certificated Salaries budgeted but did not materialize	\$ (45,262)
• Savings in Classified Salaries budgeted but did not materialize	(5,874)
• Decrease in Employee Benefits budgeted but did not materialize	( 22,145)
• Decrease in Expenditures Object Codes 4000-7999 budgeted but did not materialize	(218,660)
<b>Total Decrease in Expenditures</b>	<b>\$( 291,941)</b>

<b>NET CHANGE IN THE CHILD DEVELOPMENT FUND BALANCE</b>	<b>\$ 335,411</b>
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Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	2,326,584.94	2,288,060.00	-1.7%
4) Other Local Revenue		8600-8799	4,944.59	0.00	-100.0%
5) TOTAL, REVENUES			2,331,529.53	2,288,060.00	-1.9%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	850,217.02	901,678.00	6.1%
2) Classified Salaries		2000-2999	434,570.54	536,537.00	23.5%
3) Employee Benefits		3000-3999	385,198.23	535,784.00	39.1%
4) Books and Supplies		4000-4999	127,185.71	139,932.00	10.0%
5) Services and Other Operating Expenditures		5000-5999	38,559.62	63,902.00	65.7%
6) Capital Outlay		6000-6999	33,510.03	0.00	-100.0%
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	126,877.79	110,227.00	-13.1%
9) TOTAL, EXPENDITURES			1,996,118.94	2,288,060.00	14.6%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			335,410.59	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			335,410.59	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	8,894.44	344,305.03	3771.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,894.44	344,305.03	3771.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,894.44	344,305.03	3771.0%
2) Ending Balance, June 30 (E + F1e)			344,305.03	344,305.03	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			334,475.23	334,475.23	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	9,829.80	9,829.80	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	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	772,955.97		
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	1,604,311.46		
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			2,377,267.43		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	2,032,962.40		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			2,032,962.40		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			344,305.03		

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants Low- Income and Neglected	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6105	8590	2,326,584.94	2,288,060.00	-1.7%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>2,326,584.94</b>	<b>2,288,060.00</b>	<b>-1.7%</b>
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	4,944.59	0.00	-100.0%
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	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>4,944.59</b>	<b>0.00</b>	<b>-100.0%</b>
<b>TOTAL, REVENUES</b>			<b>2,331,529.53</b>	<b>2,288,060.00</b>	<b>-1.9%</b>

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	740,297.02	791,758.00	7.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	109,920.00	109,920.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>850,217.02</b>	<b>901,678.00</b>	<b>6.1%</b>
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	377,781.93	483,605.00	28.0%
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	53,433.80	52,932.00	-0.9%
Other Classified Salaries		2900	3,354.81	0.00	-100.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>434,570.54</b>	<b>536,537.00</b>	<b>23.5%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	37,203.69	46,289.00	24.4%
PERS		3201-3202	84,252.40	116,131.00	37.8%
OASDI/Medicare/Alternative		3301-3302	70,290.99	81,245.00	15.6%
Health and Welfare Benefits		3401-3402	151,002.63	244,662.00	62.0%
Unemployment Insurance		3501-3502	634.08	714.00	12.6%
Workers' Compensation		3601-3602	41,814.44	46,743.00	11.8%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>385,198.23</b>	<b>535,784.00</b>	<b>39.1%</b>
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	124,983.69	100,000.00	-20.0%
Noncapitalized Equipment		4400	2,202.02	39,932.00	1713.4%
Food		4700	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>127,185.71</b>	<b>139,932.00</b>	<b>10.0%</b>

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	7,422.66	12,000.00	61.7%
Dues and Memberships		5300	5,515.00	10,000.00	81.3%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	15,850.00	32,536.00	105.3%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	2,438.33	5,000.00	105.1%
Professional/Consulting Services and Operating Expenditures		5800	7,313.64	4,366.00	-40.3%
Communications		5900	19.99	0.00	-100.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>38,559.62</b>	<b>63,902.00</b>	<b>65.7%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	33,510.03	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>33,510.03</b>	<b>0.00</b>	<b>-100.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	126,877.79	110,227.00	-13.1%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>126,877.79</b>	<b>110,227.00</b>	<b>-13.1%</b>
<b>TOTAL, EXPENDITURES</b>			<b>1,996,118.94</b>	<b>2,288,060.00</b>	<b>14.6%</b>

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund		8911	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	2,326,584.94	2,288,060.00	-1.7%
4) Other Local Revenue		8600-8799	4,944.59	0.00	-100.0%
5) TOTAL, REVENUES			2,331,529.53	2,288,060.00	-1.9%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		1,644,491.57	1,938,517.00	17.9%
2) Instruction - Related Services	2000-2999		224,749.58	239,316.00	6.5%
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		126,877.79	110,227.00	-13.1%
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			1,996,118.94	2,288,060.00	14.6%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>					
			335,410.59	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%



Description	Function Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			335,410.59	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	8,894.44	344,305.03	3771.0%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			8,894.44	344,305.03	3771.0%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			8,894.44	344,305.03	3771.0%
2) Ending Balance, June 30 (E + F1e)					
			344,305.03	344,305.03	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	0.00	0.00	0.0%
Prepaid Expenditures					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	334,475.23	334,475.23	0.0%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)					
		9760	9,829.80	9,829.80	0.0%
d) Assigned					
Other Assignments (by Resource/Object)					
		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%

<b>Resource</b>	<b>Description</b>	<b>2014-15 Unaudited Actuals</b>	<b>2015-16 Budget</b>
6130	Child Development: Center-Based Reserve Account	334,475.23	334,475.23
Total, Restricted Balance		<u>334,475.23</u>	<u>334,475.23</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**  
**2014-2015**

	A	B	C	D	E	F	H	I	J	
1	DESCRIPTION	ACCOUNT CODES	2014-15 Adopted Budget	2014-15 Estimated Actuals	2014-15 Unaudited Actuals	Change (E-D)				
2	<b>A. Revenue</b>									
3	1) Revenue Limit Sources	8010-8099	0	0	0	0				
4	2) Federal Revenues	8100-8299	13,333,970	13,544,278	12,887,197	(657,081)				
5	3) Other State Revenues	8300-8599	1,020,543	1,020,543	971,920	(48,623)				
6	4) Other Local Revenues	8600-8799	80,000	80,000	42,896	(37,104)				
6	<b>5) Total Revenues</b>		<b>14,434,513</b>	<b>14,644,821</b>	<b>13,902,013</b>	<b>(742,808)</b>				
7	<b>B. Expenditures</b>									
8	1) Certificated Salaries	1000-1999	0	0	0	0				
9	2) Classified Salaries	2000-2999	5,126,803	5,293,763	4,748,128	(545,635)				
10	3) Employee Benefits	3000-3999	1,847,904	1,893,021	1,543,556	(349,465)				
11	4) Books and Supplies	4000-4999	5,878,900	6,089,208	7,335,300	1,246,092				
12	5) Services, Other Operating Expenses	5000-5999	803,800	816,847	513,640	(303,207)				
13	6) Capital Outlay	6000-6599	0	0	92,945	92,945				
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	777,106	789,916	797,567	7,651				
16	<b>9) Total Expenditures</b>		<b>14,434,513</b>	<b>14,882,755</b>	<b>15,031,136</b>	<b>148,381</b>				
17	<b>C. Excess (Deficiency) of Revenues Over Expenditures Before Other Financing Sources and Uses</b>									
18			0	(237,934)	(1,129,123)	(891,189)				
19										
20	<b>D. Other Financing Sources/Uses</b>									
20	1) Interfund Transfers									
21	a) Transfers In	8910-8929	0	0	0	0				
21	b) Transfers Out	7610-7629	0	0	0	0				
22	2) Other Sources/Uses									
23	a) Sources	8930-8979	0	0	0	0				
24	b) Uses	7630-7699	0	0	0	0				
25	3) Contributions to Restricted Programs	8980-8999	0	0	0	0				
25	<b>4) Total, Other Financing sources/Uses</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>				
26	<b>E. Net Increase (Decrease) in Fund Balance</b>									
26			0	(237,934)	(1,129,123)	(891,189)				
27	<b>Fund Balance Reserves</b>									
27	1) Beginning Balance									
28	a) As of July 1 - Estimated	9791	2,585,544	2,585,544	2,585,544	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		2,585,544	2,585,544	2,585,544	0				
32	<b>2) Ending Balance June 30</b>		<b>2,585,544</b>	<b>2,347,610</b>	<b>1,456,421</b>	<b>(891,189)</b>				
33	<b>Components of Ending Fund Balance</b>									
33	a) Reserved Amounts									
34	Revolving Cash	9711	0	0	0	0				
35	Stores	9712	0	0	109,147	109,147				
36	Prepaid Expenditures	9713	0	0	0	0				
37	All Others	9719	0	0	0	0				
38	Legally Restricted Balance	9740	2,530,255	2,287,321	1,326,696	(960,626)				
39	Other Commitments	9760	55,289	60,289	20,578	(39,711)				
40	b) Designated for Economic Unc.	9770	0	0	0	0				
41	Reserve for Litigations	0000-9780	0	0	0	0				
42	Reserve for Future Obligations	0000-9780	0	0	0	0				
43	Transfer to W/C Fund	0000-9780	0	0	0	0				
44	Future Operating Expenses	0000-9780	0	0	0	0				
45	Future State Deficits	0000-9780	0	0	0	0				
46	Fund Balance Reserves									
46	1) Beginning Balance									
47	a) As of July 1 - Estimated									
48	c) Undesignated Amount for Projects	9790								
48	d) Unappropriated Amount	9790	(0)	(0)	(0)					

**COMPTON UNIFIED SCHOOL DISTRICT**  
**Explanation of Changes from**  
**Estimated Actuals to Unaudited Actuals**  
**2014-2015**

**Cafeteria Fund (13)**

**Changes to Revenues**

• Decrease in Federal Revenue	\$ (657,081)
• Decrease in Other State Revenue	( 48,623)
• Decrease in Other Local Revenue	<u>( 37,104)</u>
<b>Total Decrease In Revenues</b>	<b>\$ (742,808)</b>

**Changes to Expenditures**

• Savings from Classified Salaries budgeted but did not materialize	\$ ( 545,635)
• Savings from Employee Benefits budgeted but did not materialize	\$ ( 349,465)
• Increase in Object Codes 4000-7999	<u>\$ 1,043,481</u>
<b>Total Increase in Expenditures</b>	<b>\$ 148,381</b>

**NET CHANGE IN THE CAFETERIA FUND BALANCE**     **\$ (891,189)**

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	12,887,196.75	15,881,859.00	23.2%
3) Other State Revenue		8300-8599	971,920.23	814,586.00	-16.2%
4) Other Local Revenue		8600-8799	42,895.62	103,814.00	142.0%
5) TOTAL, REVENUES			13,902,012.60	16,800,259.00	20.8%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	4,748,127.80	5,345,468.00	12.6%
3) Employee Benefits		3000-3999	1,543,556.28	1,754,791.00	13.7%
4) Books and Supplies		4000-4999	7,335,299.95	8,448,645.00	15.2%
5) Services and Other Operating Expenditures		5000-5999	513,640.06	500,000.00	-2.7%
6) Capital Outlay		6000-6999	92,944.70	0.00	-100.0%
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	797,567.26	751,355.00	-5.8%
9) TOTAL, EXPENDITURES			15,031,136.05	16,800,259.00	11.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(1,129,123.45)	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(1,129,123.45)	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,585,544.33	1,456,420.88	-43.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,585,544.33	1,456,420.88	-43.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,585,544.33	1,456,420.88	-43.7%
2) Ending Balance, June 30 (E + F1e)			1,456,420.88	1,456,420.88	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	109,147.19	0.00	-100.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			1,326,695.65	1,404,307.48	5.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	20,578.04	52,113.40	153.2%
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	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	155,294.57		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	2,062,727.08		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	109,147.19		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			2,327,168.84		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	870,747.96		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			870,747.96		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			1,456,420.88		



Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	12,787,325.75	15,881,859.00	24.2%
All Other Federal Revenue		8290	99,871.00	0.00	-100.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>12,887,196.75</b>	<b>15,881,859.00</b>	<b>23.2%</b>
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	971,920.23	814,586.00	-16.2%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>971,920.23</b>	<b>814,586.00</b>	<b>-16.2%</b>
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	6,966.68	0.00	-100.0%
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	35,928.94	103,814.00	188.9%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>42,895.62</b>	<b>103,814.00</b>	<b>142.0%</b>
<b>TOTAL, REVENUES</b>			<b>13,902,012.60</b>	<b>16,800,259.00</b>	<b>20.8%</b>

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	2,626,323.08	3,061,519.00	16.6%
Classified Supervisors' and Administrators' Salaries		2300	1,852,037.70	1,973,171.00	6.5%
Clerical, Technical and Office Salaries		2400	262,567.02	300,978.00	14.6%
Other Classified Salaries		2900	7,200.00	9,800.00	36.1%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>4,748,127.80</b>	<b>5,345,468.00</b>	<b>12.6%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	511,169.16	573,107.00	12.1%
OASDI/Medicare/Alternative		3301-3302	359,457.06	393,779.00	9.5%
Health and Welfare Benefits		3401-3402	482,259.78	594,663.00	23.3%
Unemployment Insurance		3501-3502	2,366.97	2,673.00	12.9%
Workers' Compensation		3601-3602	154,303.31	190,569.00	23.5%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	34,000.00	0.00	-100.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>1,543,556.28</b>	<b>1,754,791.00</b>	<b>13.7%</b>
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	138,917.29	0.00	-100.0%
Noncapitalized Equipment		4400	434,245.19	0.00	-100.0%
Food		4700	6,762,137.47	8,448,645.00	24.9%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>7,335,299.95</b>	<b>8,448,645.00</b>	<b>15.2%</b>

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	15,628.38	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	194,477.95	0.00	-100.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	138,172.16	500,000.00	261.9%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	14,278.41	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	151,083.16	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>513,640.06</b>	<b>500,000.00</b>	<b>-2.7%</b>
<b>CAPITAL OUTLAY</b>					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	92,944.70	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>92,944.70</b>	<b>0.00</b>	<b>-100.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	797,567.26	751,355.00	-5.8%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>797,567.26</b>	<b>751,355.00</b>	<b>-5.8%</b>
<b>TOTAL, EXPENDITURES</b>			<b>15,031,136.05</b>	<b>16,800,259.00</b>	<b>11.8%</b>

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	12,887,196.75	15,881,859.00	23.2%
3) Other State Revenue		8300-8599	971,920.23	814,586.00	-16.2%
4) Other Local Revenue		8600-8799	42,895.62	103,814.00	142.0%
5) TOTAL, REVENUES			13,902,012.60	16,800,259.00	20.8%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		14,039,090.84	16,048,904.00	14.3%
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		797,567.26	751,355.00	-5.8%
8) Plant Services	8000-8999		194,477.95	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			15,031,136.05	16,800,259.00	11.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(1,129,123.45)	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(1,129,123.45)	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,585,544.33	1,456,420.88	-43.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,585,544.33	1,456,420.88	-43.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,585,544.33	1,456,420.88	-43.7%
2) Ending Balance, June 30 (E + F1e)			1,456,420.88	1,456,420.88	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	109,147.19	0.00	-100.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			1,326,695.65	1,404,307.48	5.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	20,578.04	52,113.40	153.2%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

<b>Resource</b>	<b>Description</b>	<b>2014-15 Unaudited Actuals</b>	<b>2015-16 Budget</b>
5310	Child Nutrition: School Programs (e.g., School Lunch, School	355,870.11	433,481.94
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Cen	970,825.54	970,825.54
Total, Restricted Balance		<u>1,326,695.65</u>	<u>1,404,307.48</u>

# **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**  
**2014-2015**

	A	B	C	D	E	F
1	DESCRIPTION	ACCOUNT CODES	2014-15 Adopted Budget	2014-15 Estimated Actuals	2014-15 Unaudited Actuals	Change (E-D)
<b>A. Revenue</b>						
2	1) Revenue Limit Sources	8010-8099	0	0	0	0
3	2) Federal Revenues	8100-8299	0	0	0	0
4	3) Other State Revenues	8300-8599	0	0	0	0
5	4) Other Local Revenues	8600-8799	11,500	11,500	17,886	6,386
6	<b>5) Total Revenues</b>		<b>11,500</b>	<b>11,500</b>	<b>17,886</b>	<b>6,386</b>
<b>B. Expenditures</b>						
7	1) Certificated Salaries	1000-1999	0	0	0	0
8	2) Classified Salaries	2000-2999	0	0	0	0
9	3) Employee Benefits	3000-3999	0	0	0	0
10	4) Books and Supplies	4000-4999	0	0	0	0
11	5) Services, Other Operating Expenses	5000-5999	110,000	1,793,000	1,663,357	(129,643)
12	6) Capital Outlay	6000-6599	2,659,258	2,659,258	1,708,427	(950,831)
13		7100-7299	0	0	0	0
14	7) Other Outgo	7400-7499	0	0	0	0
15	8) Direct Support/Indirect Costs	7300-7399	0	0	0	0
16	<b>9) Total Expenditures</b>		<b>2,769,258</b>	<b>4,452,258</b>	<b>3,371,784</b>	<b>(1,080,474)</b>
17	<b>C. Excess (Deficiency) of Revenues Over Expenditures Before Other Financing Sources and Uses</b>					
18			(2,757,758)	(4,440,758)	(3,353,898)	1,086,860
19	<b>D. Other Financing Sources/Uses</b>					
20	1) Interfund Transfers					
21	a) Transfers In	8910-8929	3,600,000	3,600,000	3,600,000	0
	b) Transfers Out	7610-7629	0	0	0	0
22	2) Other Sources/Uses					
23	a) Sources	8930-8979	0	0	0	0
24	b) Uses	7630-7699	0	0	0	0
25	3) Contributions to Restricted Programs	8980-8999	0	0	0	0
25	<b>4) Total, Other Financing sources/Uses</b>		<b>3,600,000</b>	<b>3,600,000</b>	<b>3,600,000</b>	<b>0</b>
26	<b>E. Net Increase (Decrease) in Fund Balance</b>					
			842,242	(840,758)	246,102	1,086,860
<b>Fund Balance Reserves</b>						
27	1) Beginning Balance					
28	a) As of July 1 - Estimated	9791	2,433,623	2,433,623	2,433,623	0
29	b) Unaudited Actual Adj.	9792				
30	c) As of July 1 - Unaudited					
31	d) Audit Adj/Restatement	9793	0	0	0	0
31	e) Net Beginning Balance		2,433,623	2,433,623	2,433,623	0
32	<b>2) Ending Balance June 30</b>		<b>3,275,865</b>	<b>1,592,865</b>	<b>2,679,725</b>	<b>1,086,860</b>
<b>Components of Ending Fund Balance</b>						
33	a) Reserved Amounts					
34	Revolving Cash	9711	0	0	0	0
35	Stores	9712	0	0	0	0
36	Prepaid Expenditures	9713	0	0	0	0
37	All Others	9719	0	0	0	0
38	Legally Restricted Balance	9740	0	0	0	0
39	Other Commitments	9760	3,275,865	1,592,865	2,679,725	1,086,860
40	b) Designated for Economic Unc.	9770	0	0	0	0
41	Reserve for Litigations	0000-9780	0	0	0	0
42	Reserve for Future Obligations	0000-9780	0	0	0	0
43	Transfer to W/C Fund	0000-9780	0	0	0	0
44	Future Operating Expenses	0000-9780	0	0	0	0
45	Future State Deficits	0000-9780	0	0	0	0
<b>Fund Balance Reserves</b>						
46	1) Beginning Balance					
47	a) As of July 1 - Estimated					
47	c) Undesignated Amount for Projects	9790				
48	d) Unappropriated Amount	9790	0	0	0	0

**COMPTON UNIFIED SCHOOL DISTRICT**  
**Explanation of Changes from**  
**Estimated Actuals to Unaudited Actuals**  
**2014-2015**

**Deferred Maintenance Fund (14)**

**Changes to Revenues**

• Increase in Other Local Revenue	\$ 6,386
<b>Total Increase in Revenues</b>	<b>\$ 6,386</b>

**Changes to Expenditures**

• Decrease in Object Codes 4000-7999	\$ (1,080,474)
<b>Total Decrease in Expenditures</b>	<b>\$ (1,080,474)</b>

<b>NET CHANGE IN THE DEFERRED MAINTENANCE FUND BALANCE</b>	<b>\$ 1,086,860</b>
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Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	17,885.72	0.00	-100.0%
5) TOTAL, REVENUES			17,885.72	0.00	-100.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	1,663,356.85	1,793,000.00	7.8%
6) Capital Outlay		6000-6999	1,708,427.14	1,467,919.00	-14.1%
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			3,371,783.99	3,260,919.00	-3.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(3,353,898.27)	(3,260,919.00)	-2.8%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	3,600,000.00	3,600,000.00	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			3,600,000.00	3,600,000.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			246,101.73	339,081.00	37.8%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,433,623.48	2,679,725.21	10.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,433,623.48	2,679,725.21	10.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,433,623.48	2,679,725.21	10.1%
2) Ending Balance, June 30 (E + F1e)			2,679,725.21	3,018,806.21	12.7%
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	2,679,725.21	3,018,806.21	12.7%
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	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	2,992,071.92		
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	8,291.74		
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			3,000,363.66		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	320,638.45		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			320,638.45		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			2,679,725.21		

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>LCFF SOURCES</b>					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
<b>TOTAL, LCFF SOURCES</b>			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
All Other State Revenue					
		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	17,885.72	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			17,885.72	0.00	-100.0%
<b>TOTAL, REVENUES</b>			17,885.72	0.00	-100.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,660,583.85	1,793,000.00	8.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	2,773.00	0.00	-100.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>1,663,356.85</b>	<b>1,793,000.00</b>	<b>7.8%</b>
<b>CAPITAL OUTLAY</b>					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	1,708,427.14	1,467,919.00	-14.1%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>1,708,427.14</b>	<b>1,467,919.00</b>	<b>-14.1%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>3,371,783.99</b>	<b>3,260,919.00</b>	<b>-3.3%</b>



Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	3,600,000.00	3,600,000.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			3,600,000.00	3,600,000.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			3,600,000.00	3,600,000.00	0.0%

Description	Function Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	17,885.72	0.00	-100.0%
5) TOTAL, REVENUES			17,885.72	0.00	-100.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		3,371,783.99	3,260,919.00	-3.3%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			3,371,783.99	3,260,919.00	-3.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>					
			(3,353,898.27)	(3,260,919.00)	-2.8%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	3,600,000.00	3,600,000.00	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			3,600,000.00	3,600,000.00	0.0%

Description	Function Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			246,101.73	339,081.00	37.8%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	2,433,623.48	2,679,725.21	10.1%
b) Audit Adjustments			0.00	0.00	0.0%
		9793			
c) As of July 1 - Audited (F1a + F1b)			2,433,623.48	2,679,725.21	10.1%
d) Other Restatements			0.00	0.00	0.0%
		9795			
e) Adjusted Beginning Balance (F1c + F1d)			2,433,623.48	2,679,725.21	10.1%
2) Ending Balance, June 30 (E + F1e)			2,679,725.21	3,018,806.21	12.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash			0.00	0.00	0.0%
		9711			
Stores			0.00	0.00	0.0%
		9712			
Prepaid Expenditures			0.00	0.00	0.0%
		9713			
All Others			0.00	0.00	0.0%
		9719			
b) Restricted			0.00	0.00	0.0%
		9740			
c) Committed					
Stabilization Arrangements			0.00	0.00	0.0%
		9750			
Other Commitments (by Resource/Object)			2,679,725.21	3,018,806.21	12.7%
		9760			
d) Assigned					
Other Assignments (by Resource/Object)			0.00	0.00	0.0%
		9780			
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties			0.00	0.00	0.0%
		9789			
Unassigned/Unappropriated Amount			0.00	0.00	0.0%
		9790			



# **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**  
**2014-2015**

	A	B	C	D	E	F
1	DESCRIPTION	ACCOUNT CODES	2014-15 Adopted Budget	2014-15 Estimated Actuals	2014-15 Unaudited Actuals	Change (E-D)
	<b>A. Revenue</b>					
2	1) Revenue Limit Sources	8010-8099	0	0	0	0
3	2) Federal Revenues	8100-8299	0	0	0	0
4	3) Other State Revenues	8300-8599	0	0	0	0
5	4) Other Local Revenues	8600-8799	600	0	551	551
6	<b>5) Total Revenues</b>		<b>600</b>	<b>0</b>	<b>551</b>	<b>551</b>
	<b>B. Expenditures</b>					
7	1) Certificated Salaries	1000-1999	0	0	0	0
8	2) Classified Salaries	2000-2999	0	0	0	0
9	3) Employee Benefits	3000-3999	0	0	0	0
10	4) Books and Supplies	4000-4999	0	0	0	0
11	5) Services, Other Operating Expenses	5000-5999	0	0	111,406	111,406
12	6) Capital Outlay	6000-6599	0	0	0	0
13		7100-7299	0	0	0	0
14	7) Other Outgo	7400-7499	0	0	0	0
15	8) Direct Support/Indirect Costs	7300-7399	0	0	0	0
16	<b>9) Total Expenditures</b>		<b>0</b>	<b>0</b>	<b>111,406</b>	<b>111,406</b>
17	<b>C. Excess (Deficiency) of Revenues Over Expenditures Before Other Financing Sources and Uses</b>					
18			600	0	(110,855)	(110,855)
19						
	<b>D. Other Financing Sources/Uses</b>					
20	1) Interfund Transfers					
21	a) Transfers In	8910-8929	0	0	0	0
	b) Transfers Out	7610-7629	0	0	0	0
22	2) Other Sources/Uses					
23	a) Sources	8930-8979	0	0	0	0
24	b) Uses	7630-7699	0	0	0	0
25	3) Contributions to Restricted Programs	8980-8999	0	0	0	0
25	<b>4) Total, Other Financing sources/Uses</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
26	<b>E. Net Increase (Decrease) in Fund Balance</b>		600	0	(110,855)	(110,855)
	<b>Fund Balance Reserves</b>					
27	1) Beginning Balance					
28	a) As of July 1 - Estimated	9791	111,406	111,406	111,406	0
29	b) Unaudited Actual Adj.	9792				
30	c) As of July 1 - Unaudited					
31	d) Audit Adj/Restatement	9793	0	0	0	0
31	e) Net Beginning Balance		111,406	111,406	111,406	0
32	<b>2) Ending Balance June 30</b>		<b>112,006</b>	<b>111,406</b>	<b>551</b>	<b>(110,855)</b>
	<b>Components of Ending Fund Balance</b>					
33	a) Reserved Amounts					
34	Revolving Cash	9711	0	0	0	0
35	Stores	9712	0	0	0	0
36	Prepaid Expenditures	9713	0	0	0	0
37	All Others	9719	0	0	0	0
38	Legally Restricted Balance	9740	0	0	0	0
39	Other Commitments	9760	112,006	111,406	551	(110,855)
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					
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**  
**2014-2015**

**Building Fund (21)**

**Changes to Revenues**

• Increase in Other Local Revenue	\$ <u>551</u>
<b>Total Increase in Revenues</b>	<b>\$ 551</b>

**Changes to Expenditures**

• Increase in Object Codes 4000-7999	\$ <u>111,406</u>
<b>Total Increase in Expenditures</b>	<b>\$ 111,406</b>

**NET CHANGE IN THE BUILDING FUND BALANCE**      **\$ (110,855)**

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF 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	550.88	600.00	8.9%
5) TOTAL, REVENUES			550.88	600.00	8.9%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	111,405.84	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	0.00	0.0%
9) TOTAL, EXPENDITURES			111,405.84	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(110,854.96)	600.00	-100.5%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%



Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(110,854.96)	600.00	-100.5%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	111,405.84	550.88	-99.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			111,405.84	550.88	-99.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			111,405.84	550.88	-99.5%
2) Ending Balance, June 30 (E + F1e)			550.88	1,150.88	108.9%
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	550.88	1,150.88	108.9%
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	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	396.19		
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	154.69		
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			550.88		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			550.88		

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll					
		8615	0.00	0.00	0.0%
		8616	0.00	0.00	0.0%
		8617	0.00	0.00	0.0%
		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes					
		8621	0.00	0.00	0.0%
		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction					
		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF 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	550.88	600.00	8.9%
Net Increase (Decrease) in the Fair Value of Investments					
		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			550.88	600.00	8.9%
<b>TOTAL, REVENUES</b>			550.88	600.00	8.9%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	111,405.84	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			111,405.84	0.00	-100.0%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			0.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			111,405.84	0.00	-100.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Sale of Bonds		8951	0.00	0.00	0.0%
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)					
			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF 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	550.88	600.00	8.9%
5) TOTAL, REVENUES			550.88	600.00	8.9%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		111,405.84	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			111,405.84	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(110,854.96)	600.00	-100.5%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%



Description	Function Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(110,854.96)	600.00	-100.5%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	111,405.84	550.88	-99.5%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			111,405.84	550.88	-99.5%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			111,405.84	550.88	-99.5%
2) Ending Balance, June 30 (E + F1e)			550.88	1,150.88	108.9%
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 (by Resource/Object)					
		9760	550.88	1,150.88	108.9%
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**  
**2014-2015**

	A	B	C	D	E	F
1	DESCRIPTION	ACCOUNT CODES	2014-15 Adopted Budget	2014-15 Estimated Actuals	2014-15 Unaudited Actuals	Change (E-D)
	<b>A. Revenue</b>					
2	1) Revenue Limit Sources	8010-8099	0	0	0	0
3	2) Federal Revenues	8100-8299	0	0	0	0
4	3) Other State Revenues	8300-8599	0	0	0	0
5	4) Other Local Revenues	8600-8799	202,600	202,600	256,518	53,918
6	<b>5) Total Revenues</b>		<b>202,600</b>	<b>202,600</b>	<b>256,518</b>	<b>53,918</b>
	<b>B. Expenditures</b>					
7	1) Certificated Salaries	1000-1999	0	0	0	0
8	2) Classified Salaries	2000-2999	0	0	0	0
9	3) Employee Benefits	3000-3999	0	0	0	0
10	4) Books and Supplies	4000-4999	0	0	0	0
11	5) Services, Other Operating Expenses	5000-5999	200,000	31,371	2,500	(28,871)
12	6) Capital Outlay	6000-6599	0	324,480	160,741	(163,739)
13		7100-7299	0	0	0	0
14	7) Other Outgo	7400-7499	0	0	0	0
15	8) Direct Support/Indirect Costs	7300-7399	0	0	0	0
16	<b>9) Total Expenditures</b>		<b>200,000</b>	<b>355,851</b>	<b>163,241</b>	<b>(192,610)</b>
17	<b>C. Excess (Deficiency) of Revenues Over Expenditures Before Other Financing Sources and Uses</b>					
18			2,600	(153,251)	93,276	246,528
19						
	<b>D. Other Financing Sources/Uses</b>					
20	1) Interfund Transfers					
21	a) Transfers In	8910-8929	0	0	0	0
	b) Transfers Out	7610-7629	0	0	0	0
22	2) Other Sources/Uses					
23	a) Sources	8930-8979	0	0	0	0
24	b) Uses	7630-7699	0	0	0	0
25	3) Contributions to Restricted Programs	8980-8999	0	0	0	0
25	<b>4) Total, Other Financing sources/Uses</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
26	<b>E. Net Increase (Decrease) in Fund Balance</b>					
			2,600	(153,251)	93,276	246,528
	<b>Fund Balance Reserves</b>					
27	1) Beginning Balance					
28	a) As of July 1 - Estimated	9791	682,659	682,659	682,659	0
29	b) Unaudited Actual Adj.	9792				
30	c) As of July 1 - Unaudited					
31	d) Audit Adj/Restatement	9793	0	0	0	0
31	e) Net Beginning Balance		682,659	682,659	682,659	0
32	<b>2) Ending Balance June 30</b>		<b>685,259</b>	<b>529,408</b>	<b>775,936</b>	<b>246,528</b>
	<b>Components of Ending Fund Balance</b>					
33	a) Reserved Amounts					
34	Revolving Cash	9711	0	0	0	0
35	Stores	9712	0	0	0	0
36	Prepaid Expenditures	9713	0	0	0	0
37	All Others	9719	0	0	0	0
38	Legally Restricted Balance	9740	0	0	0	0
39	Other Commitments	9760	685,259	529,408	775,936	246,528
40	b) Designated for Economic Unc.	9770	0	0	0	0
41	Reserve for Litigations	0000-9780	0	0	0	0
42	Reserve for Future Obligations	0000-9780	0	0	0	0
43	Transfer to W/C Fund	0000-9780	0	0	0	0
44	Future Operating Expenses	0000-9780	0	0	0	0
45	Future State Deficits	0000-9780	0	0	0	0
	<b>Fund Balance Reserves</b>					
46	1) Beginning Balance					
47	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**  
**2014-2015**

**Capital Facilities Fund (25)**

**Changes to Revenues**

- |                                   |                  |
|-----------------------------------|------------------|
| • Increase in Other Local Revenue | \$ 53,918        |
| <b>Total Increase in Revenues</b> | <b>\$ 53,918</b> |

**Changes to Expenditures**

- |  |                   |
|--|-------------------|
| • Savings in Object Codes 4000-7999 budgeted but did not materialize | \$ (192,610)      |
| <b>Total Decrease in Expenditures</b>                                | <b>\$ 192,610</b> |

**NET CHANGE IN THE CAPITAL FACILITIES FUND BALANCE**

**\$ 246,528**

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF 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	256,517.61	233,794.00	-8.9%
5) TOTAL, REVENUES			256,517.61	233,794.00	-8.9%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	2,500.00	13,335.00	433.4%
6) Capital Outlay		6000-6999	160,741.40	198,014.00	23.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			163,241.40	211,349.00	29.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			93,276.21	22,445.00	-75.9%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			93,276.21	22,445.00	-75.9%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	682,659.44	775,935.65	13.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			682,659.44	775,935.65	13.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			682,659.44	775,935.65	13.7%
2) Ending Balance, June 30 (E + F1e)			775,935.65	798,380.65	2.9%
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	775,935.65	798,380.65	2.9%
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	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	937,741.27		
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	1,435.80		
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			939,177.05		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	163,241.40		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			163,241.40		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			775,935.65		



Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll					
		8615	0.00	0.00	0.0%
Unsecured Roll					
		8616	0.00	0.00	0.0%
Prior Years' Taxes					
		8617	0.00	0.00	0.0%
Supplemental Taxes					
		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes					
		8621	0.00	0.00	0.0%
Other					
		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction					
		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes					
		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies					
		8631	0.00	0.00	0.0%
Interest					
		8660	4,024.11	2,600.00	-35.4%
Net Increase (Decrease) in the Fair Value of Investments					
		8662	0.00	0.00	0.0%
Fees and Contracts Mitigation/Developer Fees					
		8681	252,493.50	231,194.00	-8.4%
Other Local Revenue All Other Local Revenue					
		8699	0.00	0.00	0.0%
All Other Transfers In from All Others					
		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			256,517.61	233,794.00	-8.9%
<b>TOTAL, REVENUES</b>			256,517.61	233,794.00	-8.9%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Other Certificated Salaries		1900	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	2,500.00	13,335.00	433.4%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>2,500.00</b>	<b>13,335.00</b>	<b>433.4%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	160,741.40	198,014.00	23.2%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>160,741.40</b>	<b>198,014.00</b>	<b>23.2%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>163,241.40</b>	<b>211,349.00</b>	<b>29.5%</b>

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: 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%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF 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	256,517.61	233,794.00	-8.9%
5) TOTAL, REVENUES			256,517.61	233,794.00	-8.9%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		163,241.40	211,349.00	29.5%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			163,241.40	211,349.00	29.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>					
			93,276.21	22,445.00	-75.9%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			93,276.21	22,445.00	-75.9%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	682,659.44	775,935.65	13.7%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			682,659.44	775,935.65	13.7%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			682,659.44	775,935.65	13.7%
2) Ending Balance, June 30 (E + F1e)					
			775,935.65	798,380.65	2.9%
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 (by Resource/Object)					
		9760	775,935.65	798,380.65	2.9%
d) Assigned					
Other Assignments (by Resource/Object)					
		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%

<b>Resource</b>	<b>Description</b>	<b>2014-15 Unaudited Actuals</b>	<b>2015-16 Budget</b>
Total, Restricted Balance		0.00	0.00

# **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**  
**2014-2015**

	A	B	C	D	E	F
1	DESCRIPTION	ACCOUNT CODES	2014-15 Adopted Budget	2014-15 Estimated Actuals	2014-15 Unaudited Actuals	Change (E-D)
<b>A. Revenue</b>						
2	1) Revenue Limit Sources	8010-8099	0	0	0	0
3	2) Federal Revenues	8100-8299	0	0	0	0
4	3) Other State Revenues	8300-8599	0	0	0	0
5	4) Other Local Revenues	8600-8799	160	0	158	158
6	<b>5) Total Revenues</b>		<b>160</b>	<b>0</b>	<b>158</b>	<b>158</b>
<b>B. Expenditures</b>						
7	1) Certificated Salaries	1000-1999	0	0	0	0
8	2) Classified Salaries	2000-2999	0	0	0	0
9	3) Employee Benefits	3000-3999	0	0	0	0
10	4) Books and Supplies	4000-4999	0	0	0	0
11	5) Services, Other Operating Expenses	5000-5999	0	0	0	0
12	6) Capital Outlay	6000-6599	0	0	0	0
13		7100-7299	0	0	0	0
14	7) Other Outgo	7400-7499	0	0	0	0
15	8) Direct Support/Indirect Costs	7300-7399	0	0	0	0
16	<b>9) Total Expenditures</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
17	<b>C. Excess (Deficiency) of Revenues Over Expenditures Before Other Financing Sources and Uses</b>					
18			160	0	158	158
19						
<b>D. Other Financing Sources/Uses</b>						
20	1) Interfund Transfers					
21	a) Transfers In	8910-8929	0	0	0	0
	b) Transfers Out	7610-7629	0	0	0	0
22	2) Other Sources/Uses					
23	a) Sources	8930-8979	0	0	0	0
24	b) Uses	7630-7699	0	0	0	0
25	3) Contributions to Restricted Programs					
		8980-8999	0	0	0	0
25	<b>4) Total, Other Financing sources/Uses</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
26	<b>E. Net Increase (Decrease) in Fund Balance</b>					
			160	0	158	158
<b>Fund Balance Reserves</b>						
27	1) Beginning Balance					
28	a) As of July 1 - Estimated	9791	31,904	31,904	31,904	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		31,904	31,904	31,904	0
32	<b>2) Ending Balance June 30</b>		<b>32,064</b>	<b>31,904</b>	<b>32,062</b>	<b>158</b>
<b>Components of Ending Fund Balance</b>						
33	a) Reserved Amounts					
34	Revolving Cash	9711	0	0	0	0
35	Stores	9712	0	0	0	0
36	Prepaid Expenditures	9713	0	0	0	0
37	All Others	9719	0	0	0	0
38	Legally Restricted Balance	9740	0	0	0	0
39	Other Commitments	9760	32,064	31,904	32,062	158
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	
44	Future Operating Expenses	0000-9780	0	0	0	
45	Future State Deficits	0000-9780	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**  
**2014-2015**

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

**Changes to Revenues**

• Increase in Other Local Revenue	\$ 158
<b>Total Increase in Revenues</b>	<b>\$ 158</b>

<b>NET CHANGE IN THE STATE SCHOOL BUILDING LEASE PURCHASE FUND BALANCE</b>	<b>\$ 158</b>
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Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF 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	158.32	160.00	1.1%
5) TOTAL, REVENUES			158.32	160.00	1.1%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			158.32	160.00	1.1%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			158.32	160.00	1.1%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	31,904.10	32,062.42	0.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			31,904.10	32,062.42	0.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			31,904.10	32,062.42	0.5%
2) Ending Balance, June 30 (E + F1e)			32,062.42	32,222.42	0.5%
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%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	32,062.42	32,222.42	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	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	32,017.56		
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	44.86		
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			32,062.42		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			32,062.42		

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
School Facilities Apportionments		8545	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	158.32	160.00	1.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			158.32	160.00	1.1%
<b>TOTAL, REVENUES</b>			158.32	160.00	1.1%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			0.00	0.00	0.0%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			0.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			0.00	0.00	0.0%



Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
To: State School Building Fund/ County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>INTERFUND TRANSFERS OUT</b>					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF 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	158.32	160.00	1.1%
5) TOTAL, REVENUES			158.32	160.00	1.1%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			158.32	160.00	1.1%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			158.32	160.00	1.1%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	31,904.10	32,062.42	0.5%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			31,904.10	32,062.42	0.5%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			31,904.10	32,062.42	0.5%
2) Ending Balance, June 30 (E + F1e)					
			32,062.42	32,222.42	0.5%
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					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)					
		9760	32,062.42	32,222.42	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%

<b>Resource</b>	<b>Description</b>	<b>2014-15 Unaudited Actuals</b>	<b>2015-16 Budget</b>
Total, Restricted Balance		0.00	0.00

# **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**  
**2014-2015**

	A	B	C	D	E	F
1	DESCRIPTION	ACCOUNT CODES	2014-15 Adopted Budget	2014-15 Estimated Actuals	2014-15 Unaudited Actuals	Change (E-D)
<b>A. Revenue</b>						
2	1) Revenue Limit Sources	8010-8099	0	0	0	0
3	2) Federal Revenues	8100-8299	0	0	0	0
4	3) Other State Revenues	8300-8599	0	0	0	0
5	4) Other Local Revenues	8600-8799	6,000	0	6,035	6,035
6	<b>5) Total Revenues</b>		<b>6,000</b>	<b>0</b>	<b>6,035</b>	<b>6,035</b>
<b>B. Expenditures</b>						
7	1) Certificated Salaries	1000-1999	0	0	0	0
8	2) Classified Salaries	2000-2999	0	0	0	0
9	3) Employee Benefits	3000-3999	0	0	0	0
10	4) Books and Supplies	4000-4999	0	0	0	0
11	5) Services, Other Operating Expenses	5000-5999	0	0	0	0
12	6) Capital Outlay	6000-6599	0	0	0	0
13		7100-7299	0	0	0	0
14	7) Other Outgo	7400-7499	0	0	0	0
15	8) Direct Support/Indirect Costs	7300-7399	0	0	0	0
16	<b>9) Total Expenditures</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
17	<b>C. Excess (Deficiency) of Revenues Over Expenditures Before Other Financing Sources and Uses</b>					
18			6,000	0	6,035	6,035
19						
<b>D. Other Financing Sources/Uses</b>						
20	1) Interfund Transfers					
21	a) Transfers In	8910-8929	0	0	0	0
	b) Transfers Out	7610-7629	0	0	0	0
22	2) Other Sources/Uses					
23	a) Sources	8930-8979	0	0	0	0
24	b) Uses	7630-7699	0	0	0	0
25	3) Contributions to Restricted Programs	8980-8999	0	0	0	0
25	<b>4) Total, Other Financing sources/Uses</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
26	<b>E. Net Increase (Decrease) in Fund Balance</b>		6,000	0	6,035	6,035
<b>Fund Balance Reserves</b>						
27	1) Beginning Balance					
28	a) As of July 1 - Estimated	9791	302,122	302,122	302,122	0
29	b) Unaudited Actual Adj.	9792				
30	c) As of July 1 - Unaudited					
31	d) Audit Adj/Restatement	9793	0	0	0	0
31	e) Net Beginning Balance		302,122	302,122	302,122	0
32	<b>2) Ending Balance June 30</b>		<b>308,122</b>	<b>302,122</b>	<b>308,157</b>	<b>6,035</b>
<b>Components of Ending Fund Balance</b>						
33	a) Reserved Amounts					
34	Revolving Cash	9711	0	0	0	0
35	Stores	9712	0	0	0	0
36	Prepaid Expenditures	9713	0	0	0	0
37	All Others	9719	0	0	0	0
38	Legally Restricted Balance	9740	152,969	152,969	159,005	6,035
39	Other Commitments	9760	155,152	149,152	149,152	0
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	
44	Future Operating Expenses	0000-9780	0	0	0	
45	Future State Deficits	0000-9780	0	0	0	
<b>Fund Balance Reserves</b>						
46	1) Beginning Balance					
47	a) As of July 1 - Estimated					
47	c) Undesignated Amount for Projects	9790				
48	d) Unappropriated Amount	9790	0	0	0	

**COMPTON UNIFIED SCHOOL DISTRICT**  
**Explanation of Changes from**  
**Estimated Actuals to Unaudited Actuals**  
**2014-2015**

**County School Facilities Fund (35)**

**Changes to Revenues**

• Increase in Other Local Revenue	\$ 6,035
<b>Total Increase in Revenues</b>	<b>\$ 6,035</b>

<b>NET CHANGE IN THE COUNTY SCHOOL FACILITIES FUND BALANCE</b>	<b>\$ 6,035</b>
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Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF 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	6,035.26	6,000.00	-0.6%
5) TOTAL, REVENUES			6,035.26	6,000.00	-0.6%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			6,035.26	6,000.00	-0.6%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			6,035.26	6,000.00	-0.6%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	302,121.63	308,156.89	2.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			302,121.63	308,156.89	2.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			302,121.63	308,156.89	2.0%
2) Ending Balance, June 30 (E + F1e)			308,156.89	314,156.89	1.9%
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	155,187.56	161,187.56	3.9%
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	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	1,220,557.57		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	1,709.94		
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			1,222,267.51		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	914,110.62		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			914,110.62		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			308,156.89		

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
School Facilities Apportionments		8545	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	6,035.26	6,000.00	-0.6%
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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			6,035.26	6,000.00	-0.6%
<b>TOTAL, REVENUES</b>			6,035.26	6,000.00	-0.6%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			0.00	0.00	0.0%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			0.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
To: State School Building Fund/ County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>INTERFUND TRANSFERS OUT</b>					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)					
			0.00	0.00	0.0%



Description	Function Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF 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	6,035.26	6,000.00	-0.6%
5) TOTAL, REVENUES			6,035.26	6,000.00	-0.6%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			6,035.26	6,000.00	-0.6%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			6,035.26	6,000.00	-0.6%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	302,121.63	308,156.89	2.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			302,121.63	308,156.89	2.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			302,121.63	308,156.89	2.0%
2) Ending Balance, June 30 (E + F1e)			308,156.89	314,156.89	1.9%
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 (by Resource/Object)		9760	155,187.56	161,187.56	3.9%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

<b>Resource</b>	<b>Description</b>	<b>2014-15 Unaudited Actuals</b>	<b>2015-16 Budget</b>
7710	State School Facilities Projects	143,712.00	143,712.00
9010	Other Restricted Local	9,257.33	9,257.33
Total, Restricted Balance		<u>152,969.33</u>	<u>152,969.33</u>

# **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**  
**2014-2015**

	A	B	C	D	E	F
1	DESCRIPTION	ACCOUNT CODES	2014-15 Adopted Budget	2014-15 Estimated Actuals	2014-15 Unaudited Actuals	Change (E-D)
	<b>A. Revenue</b>					
2	1) Revenue Limit Sources	8010-8099	0	0	0	0
3	2) Federal Revenues	8100-8299	0	0	0	0
4	3) Other State Revenues	8300-8599	369,863	0	0	0
5	4) Other Local Revenues	8600-8799	1,680,000	1,680,000	1,579,608	(100,392)
6	<b>5) Total Revenues</b>		<b>2,049,863</b>	<b>1,680,000</b>	<b>1,579,608</b>	<b>(100,392)</b>
	<b>B. Expenditures</b>					
7	1) Certificated Salaries	1000-1999	0	0	0	0
8	2) Classified Salaries	2000-2999	0	0	0	0
9	3) Employee Benefits	3000-3999	0	0	0	0
10	4) Books and Supplies	4000-4999	0	0	0	0
11	5) Services, Other Operating Expenses	5000-5999	0	315,000	409,438	94,438
12	6) Capital Outlay	6000-6599	94,290	94,290	105,669	11,379
13		7100-7299	0	0	0	0
14	7) Other Outgo	7400-7499	1,422,459	1,422,459	1,273,309	(149,150)
15	8) Direct Support/Indirect Costs	7300-7399	0	0	0	0
16	<b>9) Total Expenditures</b>		<b>1,516,749</b>	<b>1,831,749</b>	<b>1,788,417</b>	<b>(43,332)</b>
17	<b>C. Excess (Deficiency) of Revenues Over Expenditures Before Other Financing Sources and Uses</b>					
18			533,114	(151,749)	(208,808)	(57,060)
19	<b>D. Other Financing Sources/Uses</b>					
20	1) Interfund Transfers					
21	a) Transfers In	8910-8929	0	742,459	742,459	0
	b) Transfers Out	7610-7629	0	0	0	0
22	2) Other Sources/Uses					
23	a) Sources	8930-8979	0	0	0	0
24	b) Uses	7630-7699	0	0	0	0
25	3) Contributions to Restricted Programs	8980-8999	0	0	0	0
25	<b>4) Total, Other Financing sources/Uses</b>		<b>0</b>	<b>742,459</b>	<b>742,459</b>	<b>0</b>
26	<b>E. Net Increase (Decrease) in Fund Balance</b>					
			533,114	590,710	533,651	(57,060)
	<b>Fund Balance Reserves</b>					
27	1) Beginning Balance					
28	a) As of July 1 - Estimated	9791	2,402,066	2,402,066	2,402,066	0
29	b) Unaudited Actual Adj.	9792				
30	c) As of July 1 - Unaudited					
31	d) Audit Adj/Restatement	9793	0	0	0	0
31	e) Net Beginning Balance		2,402,066	2,402,066	2,402,066	0
32	<b>2) Ending Balance June 30</b>		<b>2,935,180</b>	<b>2,992,776</b>	<b>2,935,717</b>	<b>(57,060)</b>
	<b>Components of Ending Fund Balance</b>					
33	a) Reserved Amounts					
34	Revolving Cash	9711	0	0	0	0
35	Stores	9712	0	0	0	0
36	Prepaid Expenditures	9713	0	0	0	0
37	All Others	9719	0	0	0	0
38	Legally Restricted Balance	9740	2,882,350	2,992,776	2,935,717	(57,060)
39	Other Commitments	9760	52,830	0	0	0
40	b) Designated for Economic Unc.	9770	0	0	0	0
41	Reserve for Litigations	0000-9780	0	0	0	0
42	Reserve for Future Obligations	0000-9780	0	0	0	0
43	Transfer to W/C Fund	0000-9780	0	0	0	0
44	Future Operating Expenses	0000-9780	0	0	0	0
45	Future State Deficits	0000-9780	0	0	0	0
	<b>Fund Balance Reserves</b>					
46	1) Beginning Balance					
47	a) As of July 1 - Estimated					
47	c) Undesignated Amount for Projects	9790		0		
48	d) Unappropriated Amount	9790	0	0	0	0

**COMPTON UNIFIED SCHOOL DISTRICT**  
**Explanation of Changes from**  
**Estimated Actuals to Unaudited Actuals**  
**2014-2015**

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

**Change to Revenues**

- Decrease in Other Local Revenue \$ (100,392)
- Total Decrease in Revenues** **\$ ( 100,392)**

**Change to Expenditures**

- Decrease in Object Codes 4000-7999 \$ (43,332)
- Total Decrease in Expenditures** **\$ ( 43,332)**

**NET CHANGE IN SPECIAL RESERVE FOR CAPITAL  
OUTLAY PROJECTS FUND BALANCE** **\$ (57,060)**

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF 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	1,579,608.47	1,680,000.00	6.4%
5) TOTAL, REVENUES			1,579,608.47	1,680,000.00	6.4%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	409,438.42	0.00	-100.0%
6) Capital Outlay		6000-6999	105,669.23	94,290.00	-10.8%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	1,273,309.28	1,422,459.00	11.7%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,788,416.93	1,516,749.00	-15.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(208,808.46)	163,251.00	-178.2%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	742,459.00	742,459.00	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			742,459.00	742,459.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			533,650.54	905,710.00	69.7%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,402,066.05	2,935,716.59	22.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,402,066.05	2,935,716.59	22.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,402,066.05	2,935,716.59	22.2%
2) Ending Balance, June 30 (E + F1e)			2,935,716.59	3,841,426.59	30.9%
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			2,935,716.59	3,841,426.59	30.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%



Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	2,081,560.38		
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	99,022.68		
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			3,100,579.84		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	164,863.25		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			164,863.25		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			2,935,716.59		

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	550,000.00	670,000.00	21.8%
Interest		8660	2,923.42	10,000.00	242.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	1,026,685.05	1,000,000.00	-2.6%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			1,579,608.47	1,680,000.00	6.4%
<b>TOTAL, REVENUES</b>			1,579,608.47	1,680,000.00	6.4%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	409,438.42	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>409,438.42</b>	<b>0.00</b>	<b>-100.0%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	105,669.23	94,290.00	-10.8%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>105,669.23</b>	<b>94,290.00</b>	<b>-10.8%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	210,015.14	353,050.00	68.1%
Other Debt Service - Principal		7439	1,063,294.14	1,069,409.00	0.6%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>1,273,309.28</b>	<b>1,422,459.00</b>	<b>11.7%</b>
<b>TOTAL, EXPENDITURES</b>			<b>1,788,416.93</b>	<b>1,516,749.00</b>	<b>-15.2%</b>

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	742,459.00	742,459.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			742,459.00	742,459.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			742,459.00	742,459.00	0.0%

Unaudited Actuals  
Special Reserve Fund for Capital Outlay Projects  
Expenditures by Function

Description	Function Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF 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	1,579,608.47	1,680,000.00	6.4%
5) TOTAL, REVENUES			1,579,608.47	1,680,000.00	6.4%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		515,107.65	94,290.00	-81.7%
9) Other Outgo	9000-9999	Except 7600-7699	1,273,309.28	1,422,459.00	11.7%
10) TOTAL, EXPENDITURES			1,788,416.93	1,516,749.00	-15.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>					
			(208,808.46)	163,251.00	-178.2%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	742,459.00	742,459.00	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			742,459.00	742,459.00	0.0%

Description	Function Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			533,650.54	905,710.00	69.7%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,402,066.05	2,935,716.59	22.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,402,066.05	2,935,716.59	22.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,402,066.05	2,935,716.59	22.2%
2) Ending Balance, June 30 (E + F1e)			2,935,716.59	3,841,426.59	30.9%
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			2,935,716.59	3,841,426.59	30.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%



<b>Resource</b>	<b>Description</b>	<b>2014-15 Unaudited Actuals</b>	<b>2015-16 Budget</b>
6230	California Clean Energy Jobs Act	54,863.00	54,863.00
9010	Other Restricted Local	2,880,853.59	3,786,563.59
Total, Restricted Balance		<u>2,935,716.59</u>	<u>3,841,426.59</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**  
**2014-2015**

	A	B	C	D	E	F
1	DESCRIPTION	ACCOUNT CODES	2014-15 Adopted Budget	2014-15 Estimated Actuals	2014-15 Unaudited Actuals	Change (E-D)
<b>A. Revenue</b>						
2	1) Revenue Limit Sources	8010-8099	0	0	0	0
3	2) Federal Revenues	8100-8299	0	0	0	0
4	3) Other State Revenues	8300-8599	0	0	61,794	61,794
5	4) Other Local Revenues	8600-8799	6,175,771	6,175,771	6,612,309	436,538
6	<b>5) Total Revenues</b>		<b>6,175,771</b>	<b>6,175,771</b>	<b>6,674,103</b>	<b>498,332</b>
<b>B. Expenditures</b>						
7	1) Certificated Salaries	1000-1999	0	0	0	0
8	2) Classified Salaries	2000-2999	0	0	0	0
9	3) Employee Benefits	3000-3999	0	0	0	0
10	4) Books and Supplies	4000-4999	0	0	0	0
11	5) Services, Other Operating Expenses	5000-5999	0	0	0	0
12	6) Capital Outlay	6000-6599	0	0	0	0
13		7100-7299	0	0	0	0
14	7) Other Outgo	7400-7499	7,225,000	7,225,000	7,221,449	(3,551)
15	8) Direct Support/Indirect Costs	7300-7399	0	0	0	0
16	<b>9) Total Expenditures</b>		<b>7,225,000</b>	<b>7,225,000</b>	<b>7,221,449</b>	<b>(3,551)</b>
17	<b>C. Excess (Deficiency) of Revenues Over Expenditures Before Other Financing Sources and Uses</b>					
18			(1,049,229)	(1,049,229)	(547,346)	501,883
19				0		
<b>D. Other Financing Sources/Uses</b>						
20	1) Interfund Transfers					
21	a) Transfers In	8910-8929	0	0	0	0
	b) Transfers Out	7610-7629	0	0	0	0
22	2) Other Sources/Uses					
23	a) Sources	8930-8979	0	0	0	0
24	b) Uses	7630-7699	0	0	0	0
25	3) Contributions to Restricted Programs	8980-8999	0	0	0	0
25	<b>4) Total, Other Financing sources/Uses</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
26	<b>E. Net Increase (Decrease) in Fund Balance</b>		(1,049,229)	(1,049,229)	(547,346)	501,883
<b>Fund Balance Reserves</b>						
27	1) Beginning Balance					
28	a) As of July 1 - Estimated	9791	1,399,229	1,399,229	1,399,229	0
29	b) Unaudited Actual Adj.	9792				
30	c) As of July 1 - Unaudited					
31	d) Audit Adj/Restatement	9793	0	0	0	0
31	e) Net Beginning Balance		1,399,229	1,399,229	1,399,229	0
32	<b>2) Ending Balance June 30</b>		<b>350,000</b>	<b>350,000</b>	<b>851,883</b>	<b>501,883</b>
<b>Components of Ending Fund Balance</b>						
33	a) Reserved Amounts					
34	Revolving Cash	9711	0	0	0	0
35	Stores	9712	0	0	0	0
36	Prepaid Expenditures	9713	0	0	0	0
37	All Others	9719	0	0	0	0
38	Legally Restricted Balance	9740	0	0	0	0
39	Other Commitments	9760	350,000	350,000	851,883	501,883
40	b) Designated for Economic Unc.	9770	0	0	0	0
41	Reserve for Litigations	0000-9780	0	0	0	0
42	Reserve for Future Obligations	0000-9780	0	0	0	0
43	Transfer to W/C Fund	0000-9780	0	0	0	0
44	Future Operating Expenses	0000-9780	0	0	0	0
45	Future State Deficits	0000-9780	0	0	0	0
<b>Fund Balance Reserves</b>						
46	1) Beginning Balance					
47	a) As of July 1 - Estimated					
47	c) Undesignated Amount for Projects	9790				
48	d) Unappropriated Amount	9790	0	0	0	0

**COMPTON UNIFIED SCHOOL DISTRICT**  
**Explanation of Changes from**  
**Estimated Actuals to Unaudited Actuals**  
**2014-2015**

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

**Change to Revenues**

• Increase in Other State Revenue	\$ 61,794
• Increase in Other Local Revenue	<u>436,538</u>
<b>Total Increase in Revenues</b>	<b>\$ 498,332</b>

**Changes to Expenditures**

• Decrease in Object Codes 4000-7999	\$ <u>(3,551)</u>
<b>Total Decrease in Expenditures</b>	<b>\$ (3,551)</b>

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

**\$ 501,883**

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF 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	61,794.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	6,612,309.00	7,025,824.00	6.3%
5) TOTAL, REVENUES			6,674,103.00	7,025,824.00	5.3%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	7,221,449.00	7,565,688.00	4.8%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			7,221,449.00	7,565,688.00	4.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(547,346.00)	(539,864.00)	-1.4%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(547,346.00)	(539,864.00)	-1.4%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,399,229.00	851,883.00	-39.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,399,229.00	851,883.00	-39.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,399,229.00	851,883.00	-39.1%
2) Ending Balance, June 30 (E + F1e)			851,883.00	312,019.00	-63.4%
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%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	851,883.00	312,019.00	-63.4%
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	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	851,883.00		
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			851,883.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			851,883.00		

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	61,794.00	0.00	-100.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			61,794.00	0.00	-100.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue County and District Taxes Voted Indebtedness Levies					
Secured Roll		8611	5,665,792.00	6,499,918.00	14.7%
Unsecured Roll		8612	585,139.00	386,708.00	-33.9%
Prior Years' Taxes		8613	144,342.00	72,171.00	-50.0%
Supplemental Taxes		8614	120,710.00	60,355.00	-50.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	74,087.00	0.00	-100.0%
Interest		8660	22,239.00	6,672.00	-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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			6,612,309.00	7,025,824.00	6.3%
<b>TOTAL, REVENUES</b>			6,674,103.00	7,025,824.00	5.3%



Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Bond Redemptions		7433	2,819,644.00	4,402,396.00	56.1%
Bond Interest and Other Service Charges		7434	4,401,805.00	3,163,292.00	-28.1%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>7,221,449.00</b>	<b>7,565,688.00</b>	<b>4.8%</b>
<b>TOTAL, EXPENDITURES</b>			<b>7,221,449.00</b>	<b>7,565,688.00</b>	<b>4.8%</b>

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: General Fund		7614	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF 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	61,794.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	6,612,309.00	7,025,824.00	6.3%
5) TOTAL, REVENUES			6,674,103.00	7,025,824.00	5.3%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	7,221,449.00	7,565,688.00	4.8%
10) TOTAL, EXPENDITURES			7,221,449.00	7,565,688.00	4.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>					
			(547,346.00)	(539,864.00)	-1.4%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(547,346.00)	(539,864.00)	-1.4%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	1,399,229.00	851,883.00	-39.1%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			1,399,229.00	851,883.00	-39.1%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			1,399,229.00	851,883.00	-39.1%
2) Ending Balance, June 30 (E + F1e)					
			851,883.00	312,019.00	-63.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	0.00	0.00	0.0%
Prepaid Expenditures					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)					
		9760	851,883.00	312,019.00	-63.4%
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%

<b>Resource</b>	<b>Description</b>	<b>2014-15 Unaudited Actuals</b>	<b>2015-16 Budget</b>
Total, Restricted Balance		0.00	0.00

# **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**  
**2014-2015**

	A	B	C	D	E	F
1	DESCRIPTION	ACCOUNT CODES	2014-15 Adopted Budget	2014-15 Estimated Actuals	2014-15 Unaudited Actuals	Change (E-D)
<b>A. Revenue</b>						
2	1) Revenue Limit Sources	8010-8099	0	0	0	0
3	2) Federal Revenues	8100-8299	0	0	0	0
4	3) Other State Revenues	8300-8599	0	0	0	0
5	4) Other Local Revenues	8600-8799	10,000	0	3,603	3,603
6	<b>5) Total Revenues</b>		<b>10,000</b>	<b>0</b>	<b>3,603</b>	<b>3,603</b>
<b>B. Expenditures</b>						
7	1) Certificated Salaries	1000-1999	0	0	0	0
8	2) Classified Salaries	2000-2999	0	0	0	0
9	3) Employee Benefits	3000-3999	0	0	0	0
10	4) Books and Supplies	4000-4999	0	0	0	0
11	5) Services, Other Operating Expenses	5000-5999	0	0	0	0
12	6) Capital Outlay	6000-6599	0	0	0	0
13		7100-7299	0	0	0	0
14	7) Other Outgo	7400-7499	0	0	0	0
15	8) Direct Support/Indirect Costs	7300-7399	0	0	0	0
16	<b>9) Total Expenditures</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
17	<b>C. Excess (Deficiency) of Revenues Over Expenditures Before Other Financing Sources and Uses</b>					
18			10,000	0	3,603	3,603
19						
<b>D. Other Financing Sources/Uses</b>						
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	<b>4) Total, Other Financing sources/Uses</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
26	<b>E. Net Increase (Decrease) in Fund Balance</b>		10,000	0	3,603	3,603
<b>Fund Balance Reserves</b>						
1) Beginning Balance						
27	a) As of July 1 - Estimated	9791	726,132	726,132	726,132	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		726,132	726,132	726,132	0
32	<b>2) Ending Balance June 30</b>		<b>736,132</b>	<b>726,132</b>	<b>729,735</b>	<b>3,603</b>
<b>Components of Ending Fund Balance</b>						
33	a) Reserved Amounts					
34	Revolving Cash	9711	0	0	0	0
35	Stores	9712	0	0	0	0
36	Prepaid Expenditures	9713	0	0	0	0
37	All Others	9719	0	0	0	0
38	Legally Restricted Balance	9740	0	0	0	0
39	Other Commitments	9760	736,132	726,132	729,735	3,603
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	
44	Future Operating Expenses	0000-9780	0	0	0	
45	Future State Deficits	0000-9780	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**  
**2014-2015**

**Tax Override Fund (53)**

**Change to Revenues**

• Increase to Other Local Revenue	<u>\$ 3,603</u>
<b>Total Increase to Revenues</b>	<b>\$ 3,603</b>

**NET CHANGE IN THE TAX OVERRIDE FUND BALANCE    \$ 3,603**



Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF 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	3,603.25	5,000.00	38.8%
5) TOTAL, REVENUES			3,603.25	5,000.00	38.8%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			3,603.25	5,000.00	38.8%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			3,603.25	5,000.00	38.8%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	726,131.64	729,734.89	0.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			726,131.64	729,734.89	0.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			726,131.64	729,734.89	0.5%
2) Ending Balance, June 30 (E + F1e)			729,734.89	734,734.89	0.7%
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	729,734.89	734,734.89	0.7%
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	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	728,714.00		
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	1,020.89		
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			729,734.89		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			729,734.89		

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue County and District Taxes Voted Indebtedness Levies					
Secured Roll		8611	0.00	0.00	0.0%
Unsecured Roll		8612	0.00	0.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	0.0%
Supplemental Taxes		8614	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	3,603.25	5,000.00	38.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			3,603.25	5,000.00	38.8%
<b>TOTAL, REVENUES</b>			3,603.25	5,000.00	38.8%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
State School Building Repayment		7432	0.00	0.00	0.0%
Payments to Original District for Acquisition of Property		7436	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			0.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
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%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF 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	3,603.25	5,000.00	38.8%
5) TOTAL, REVENUES			3,603.25	5,000.00	38.8%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			3,603.25	5,000.00	38.8%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			3,603.25	5,000.00	38.8%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	726,131.64	729,734.89	0.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			726,131.64	729,734.89	0.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			726,131.64	729,734.89	0.5%
2) Ending Balance, June 30 (E + F1e)			729,734.89	734,734.89	0.7%
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	729,734.89	734,734.89	0.7%
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%



<b>Resource</b>	<b>Description</b>	<b>2014-15 Unaudited Actuals</b>	<b>2015-16 Budget</b>
	Total, Restricted Balance	0.00	0.00

# **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**  
**2014-2015**

	A	B	C	D	E	F
1	DESCRIPTION	ACCOUNT CODES	2014-15 Adopted Budget	2014-15 Estimated Actuals	2014-15 Unaudited Actuals	Change (E-D)
	<b>A. Revenue</b>					
2	1) Revenue Limit Sources	8010-8099	0	0	0	0
3	2) Federal Revenues	8100-8299	0	0	0	0
4	3) Other State Revenues	8300-8599	0	0	0	0
5	4) Other Local Revenues	8600-8799	5,626,230	5,626,230	5,849,232	223,002
6	<b>5) Total Revenues</b>		<b>5,626,230</b>	<b>5,626,230</b>	<b>5,849,232</b>	<b>223,002</b>
	<b>B. Expenditures</b>					
7	1) Certificated Salaries	1000-1999	0	0	0	0
8	2) Classified Salaries	2000-2999	333,110	267,162	266,232	(930)
9	3) Employee Benefits	3000-3999	107,900	83,900	84,030	130
10	4) Books and Supplies	4000-4999	6,489	6,489	4,315	(2,174)
11	5) Services, Other Operating Expenses	5000-5999	5,178,731	7,747,004	6,636,199	(1,110,805)
12	6) Capital Outlay	6000-6599	0	0	0	0
13		7100-7299	0	0	0	0
14	7) Other Outgo	7400-7499	0	0	0	0
15	8) Direct Support/Indirect Costs	7300-7399	0	0	0	0
16	<b>9) Total Expenditures</b>		<b>5,626,230</b>	<b>8,104,555</b>	<b>6,990,776</b>	<b>(1,113,779)</b>
17	<b>C. Excess (Deficiency) of Revenues Over Expenditures Before Other Financing Sources and Uses</b>					
18			0	(2,478,325)	(1,141,544)	1,336,781
19	<b>D. Other Financing Sources/Uses</b>					
	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	<b>4) Total, Other Financing sources/Uses</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
26	<b>E. Net Increase (Decrease) in Fund Balance</b>					
			0	(2,478,325)	(1,141,544)	1,336,781
	<b>Fund Balance Reserves</b>					
	1) Beginning Balance					
27	a) As of July 1 - Estimated	9791	2,568,273	2,568,273	2,568,273	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		2,568,273	2,568,273	2,568,273	0
32	<b>2) Ending Balance June 30</b>		<b>2,568,273</b>	<b>89,948</b>	<b>1,426,729</b>	<b>1,336,781</b>
	<b>Components of Ending Fund Balance</b>					
33	a) Reserved Amounts					
34	Revolving Cash	9711	0	0	0	0
35	Stores	9712	0	0	0	0
36	Prepaid Expenditures	9713	0	0	0	0
37	All Others	9719	0	0	0	0
38	Legally Restricted Balance	9740	0	0	0	0
39	Other Commitments	9760	2,568,273	89,948	1,426,729	1,336,781
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	
44	Future Operating Expenses	0000-9780	0	0	0	
45	Future State Deficits	0000-9780	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**  
**2014-2015**

**Self-Insurance Fund (67)**

**Change to Revenues**

• Increase in Other Local Revenue	<u>\$ 223,002</u>
<b>Total Increase in Revenues</b>	<b>\$ 223,002</b>

**Change to Expenditures**

• Savings in Classified Salaries budgeted but did not materialize	\$ (930)
• Increase in Employee Benefits	130
• Decrease in Object Codes 4000-7999	<u>\$ (1,112,979)</u>
<b>Total Increase in Expenditures</b>	<b>\$ (1,113,779)</b>

**NET CHANGE IN THE SELF INSURANCE FUND  
BALANCE**

**\$ 1,336,781**

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF 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	5,849,231.75	5,836,251.00	-0.2%
5) TOTAL REVENUES			5,849,231.75	5,836,251.00	-0.2%
<b>B. EXPENSES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	266,231.98	271,626.00	2.0%
3) Employee Benefits		3000-3999	84,029.52	94,252.00	12.2%
4) Books and Supplies		4000-4999	4,315.47	6,489.00	50.4%
5) Services and Other Operating Expenses		5000-5999	6,636,198.93	5,463,884.00	-17.7%
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			6,990,775.90	5,836,251.00	-16.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(1,141,544.15)	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			(1,141,544.15)	0.00	-100.0%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	2,568,273.34	1,426,729.19	-44.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,568,273.34	1,426,729.19	-44.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			2,568,273.34	1,426,729.19	-44.4%
2) Ending Net Position, June 30 (E + F1e)			1,426,729.19	1,426,729.19	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	1,426,729.19	1,426,729.19	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	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	24,467,591.82		
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	850,000.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	19,950.23		
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			25,337,541.82		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	23,910,812.63		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Net Pension Liability		9663	0.00		
b) Net OPEB Obligation		9664	0.00		
c) Compensated Absences		9665	0.00		
d) COPs Payable		9666	0.00		
e) Capital Leases Payable		9667	0.00		
f) Lease Revenue Bonds Payable		9668	0.00		
g) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			23,910,812.63		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. NET POSITION</b>					
Net Position, June 30 (must agree with line F2) (G10 + H2) - (I7 + J2)			1,426,729.19		



Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	82,044.92	100,000.00	21.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	5,767,186.83	5,736,251.00	-0.5%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>5,849,231.75</b>	<b>5,836,251.00</b>	<b>-0.2%</b>
<b>TOTAL, REVENUES</b>			<b>5,849,231.75</b>	<b>5,836,251.00</b>	<b>-0.2%</b>

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	209,021.91	214,608.00	2.7%
Clerical, Technical and Office Salaries		2400	57,210.07	57,018.00	-0.3%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>266,231.98</b>	<b>271,626.00</b>	<b>2.0%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	31,873.56	32,179.00	1.0%
OASDI/Medicare/Alternative		3301-3302	20,542.08	20,601.00	0.3%
Health and Welfare Benefits		3401-3402	22,669.28	32,508.00	43.4%
Unemployment Insurance		3501-3502	134.41	136.00	1.2%
Workers' Compensation		3601-3602	8,810.19	8,828.00	0.2%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>84,029.52</b>	<b>94,252.00</b>	<b>12.2%</b>
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	1,771.47	2,207.00	24.6%
Noncapitalized Equipment		4400	2,544.00	4,282.00	68.3%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>4,315.47</b>	<b>6,489.00</b>	<b>50.4%</b>

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENSES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	3,303.25	2,675.00	-19.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	370,813.00	359,700.00	-3.0%
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	23.00	100.00	334.8%
Professional/Consulting Services and Operating Expenditures		5800	6,262,059.68	5,101,409.00	-18.5%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENSES</b>			<b>6,636,198.93</b>	<b>5,463,884.00</b>	<b>-17.7%</b>
<b>DEPRECIATION</b>					
Depreciation Expense		6900	0.00	0.00	0.0%
<b>TOTAL, DEPRECIATION</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENSES</b>			<b>6,990,775.90</b>	<b>5,836,251.00</b>	<b>-16.5%</b>

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF 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	5,849,231.75	5,836,251.00	-0.2%
5) TOTAL, REVENUES			5,849,231.75	5,836,251.00	-0.2%
<b>B. EXPENSES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		6,990,775.90	5,836,251.00	-16.5%
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			6,990,775.90	5,836,251.00	-16.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(1,141,544.15)	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			(1,141,544.15)	0.00	-100.0%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	2,568,273.34	1,426,729.19	-44.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,568,273.34	1,426,729.19	-44.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			2,568,273.34	1,426,729.19	-44.4%
2) Ending Net Position, June 30 (E + F1e)			1,426,729.19	1,426,729.19	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	1,426,729.19	1,426,729.19	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

<b>Resource</b>	<b>Description</b>	<b>2014-15 Unaudited Actuals</b>	<b>2015-16 Budget</b>
	Total, Restricted Net Position	0.00	0.00

# **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**  
**2014-2015**

	A	B	C	D	E	F
1	DESCRIPTION	ACCOUNT CODES	2014-15 Adopted Budget	2014-15 Estimated Actuals	2014-15 Unaudited Actuals	Change (E-D)
<b>A. Revenue</b>						
2	1) Revenue Limit Sources	8010-8099	0	0	0	0
3	2) Federal Revenues	8100-8299	0	0	0	0
4	3) Other State Revenues	8300-8599	0	0	0	0
5	4) Other Local Revenues	8600-8799	500	0	415	415
6	<b>5) Total Revenues</b>		<b>500</b>	<b>0</b>	<b>415</b>	<b>415</b>
<b>B. Expenditures</b>						
7	1) Certificated Salaries	1000-1999	0	0	0	0
8	2) Classified Salaries	2000-2999	0	0	0	0
9	3) Employee Benefits	3000-3999	0	0	0	0
10	4) Books and Supplies	4000-4999	0	0	0	0
11	5) Services, Other Operating Expenses	5000-5999	0	0	0	0
12	6) Capital Outlay	6000-6599	0	0	0	0
13		7100-7299	0	0	0	0
14	7) Other Outgo	7400-7499	0	0	0	0
15	8) Direct Support/Indirect Costs	7300-7399	0	0	0	0
16	<b>9) Total Expenditures</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
17	<b>C. Excess (Deficiency) of Revenues Over Expenditures Before Other Financing Sources and Uses</b>					
18			500	0	415	415
19						
<b>D. Other Financing Sources/Uses</b>						
20	1) Interfund Transfers					
21	a) Transfers In	8910-8929	0	0	0	0
	b) Transfers Out	7610-7629	0	0	0	0
22	2) Other Sources/Uses					
23	a) Sources	8930-8979	0	0	0	0
24	b) Uses	7630-7699	0	0	0	0
25	3) Contributions to Restricted Programs					
25	<b>4) Total, Other Financing sources/Uses</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
26	<b>E. Net Increase (Decrease) in Fund Balance</b>		500	0	415	415
<b>Fund Balance Reserves</b>						
27	1) Beginning Balance					
28	a) As of July 1 - Estimated	9791	83,644	83,644	83,644	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		83,644	83,644	83,644	0
32	<b>2) Ending Balance June 30</b>		<b>84,144</b>	<b>83,644</b>	<b>84,059</b>	<b>415</b>
<b>Components of Ending Fund Balance</b>						
33	a) Reserved Amounts					
34	Revolving Cash	9711	0	0	0	0
35	Stores	9712	0	0	0	0
36	Prepaid Expenditures	9713	0	0	0	0
37	All Others	9719	0	0	0	0
38	Legally Restricted Balance	9740	0	0	0	0
39	Other Commitments	9760	84,144	83,644	84,059	415
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**  
**2014-2015**

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

**Changes to Revenues**

• Increase in Other Local Revenue	\$ 415
<b>Total Increase in Revenues</b>	<b>\$ 415</b>

<b>NET CHAGE IN THE FOUNDATION PRIVATE-PURPOSE TRUST FUND BALANCE</b>	<b>\$ 415</b>
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Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF 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	415.06	500.00	20.5%
5) TOTAL REVENUES			415.06	500.00	20.5%
<b>B. EXPENSES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	0.00	0.00	0.0%
6) Depreciation		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL EXPENSES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			415.06	500.00	20.5%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			415.06	500.00	20.5%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	83,644.25	84,059.31	0.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			83,644.25	84,059.31	0.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			83,644.25	84,059.31	0.5%
2) Ending Net Position, June 30 (E + F1e)			84,059.31	84,559.31	0.6%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	84,059.31	84,559.31	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	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	83,941.71		
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	117.60		
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			84,059.31		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Net Pension Liability		9663	0.00		
b) Net OPEB Obligation		9664	0.00		
c) Compensated Absences		9665	0.00		
d) COPs Payable		9666	0.00		
e) Capital Leases Payable		9667	0.00		
f) Lease Revenue Bonds Payable		9668	0.00		
g) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL DEFERRED INFLOWS			0.00		
<b>K. NET POSITION</b>					
Net Position, June 30 (must agree with line F2) (G10 + H2) - (I7 + J2)			84,059.31		

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	415.06	500.00	20.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			415.06	500.00	20.5%
<b>TOTAL, REVENUES</b>			415.06	500.00	20.5%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			0.00	0.00	0.0%



Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENSES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENSES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>DEPRECIATION</b>					
Depreciation Expense		6900	0.00	0.00	0.0%
<b>TOTAL, DEPRECIATION</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENSES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a + c - d + e)</b>			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF 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	415.06	500.00	20.5%
5) TOTAL, REVENUES			415.06	500.00	20.5%
<b>B. EXPENSES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			415.06	500.00	20.5%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			415.06	500.00	20.5%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	83,644.25	84,059.31	0.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			83,644.25	84,059.31	0.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			83,644.25	84,059.31	0.5%
2) Ending Net Position, June 30 (E + F1e)			84,059.31	84,559.31	0.6%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	84,059.31	84,559.31	0.6%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

<b>Resource</b>	<b>Description</b>	<b>2014-15 Unaudited Actuals</b>	<b>2015-16 Budget</b>
	Total, Restricted Net Position	0.00	0.00

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
<b>Governmental Activities:</b>						
Capital assets not being depreciated:						
Land	6,693,026.00		6,693,026.00			6,693,026.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	6,693,026.00	0.00	6,693,026.00	0.00	0.00	6,693,026.00
Capital assets being depreciated:						
Land Improvements	7,700,880.00		7,700,880.00	20,000.00		7,720,880.00
Buildings	389,672,715.00		389,672,715.00	3,944,863.00		393,617,578.00
Equipment	20,802,462.00		20,802,462.00	484,055.00		21,286,517.00
Total capital assets being depreciated	418,176,057.00	0.00	418,176,057.00	4,448,918.00	0.00	422,624,975.00
Accumulated Depreciation for:						
Land Improvements	(5,244,281.00)		(5,244,281.00)	(233,177.00)		(5,477,458.00)
Buildings	(110,478,135.00)		(110,478,135.00)	(8,328,358.00)		(118,806,493.00)
Equipment	(19,950,985.00)		(19,950,985.00)	(239,266.00)		(20,190,251.00)
Total accumulated depreciation	(135,673,401.00)	0.00	(135,673,401.00)	(8,800,801.00)	0.00	(144,474,202.00)
Total capital assets being depreciated, net	282,502,656.00	0.00	282,502,656.00	(4,351,883.00)	0.00	278,150,773.00
Governmental activity capital assets, net	289,195,682.00	0.00	289,195,682.00	(4,351,883.00)	0.00	284,843,799.00
<b>Business-Type Activities:</b>						
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

Description	2014-15 Unaudited Actuals			2015-16 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
<b>A. DISTRICT</b>						
<b>1. Total District Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	23,184.94	23,184.94	23,184.94	23,184.94	23,184.94	23,184.94
<b>2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
<b>3. Total Basic Aid Open Enrollment Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
<b>4. Total, District Regular ADA (Sum of Lines A1 through A3)</b>	23,184.94	23,184.94	23,184.94	23,184.94	23,184.94	23,184.94
<b>5. District Funded County Program ADA</b>						
a. County Community Schools per EC 1981(a)(b)&(d)						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
<b>g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)</b>	23,184.94	23,184.94	23,184.94	23,184.94	23,184.94	23,184.94
<b>7. Adults in Correctional Facilities</b>						
<b>8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>						

Description	2014-15 Unaudited Actuals			2015-16 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
<b>B. COUNTY OFFICE OF EDUCATION</b>						
<b>1. County Program Alternative Education ADA</b>						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
<b>d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>2. District Funded County Program ADA</b>						
a. County Community Schools per EC 1981(a)(b)&(d)						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
<b>g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>4. Adults in Correctional Facilities</b>						
<b>5. County Operations Grant ADA</b>						
<b>6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>						



Description	2014-15 Unaudited Actuals			2015-16 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
<b>C. CHARTER SCHOOL ADA</b>						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools. Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
<b>FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.</b>						
<b>1. Total Charter School Regular ADA</b>	1,490.02	1,490.02	1,490.02	1,490.12	1,490.12	1,490.12
<b>2. Charter School County Program Alternative Education ADA</b>						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
<b>d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>3. Charter School Funded County Program ADA</b>						
a. County Community Schools per EC 1981(a)(b)&(d)						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools						
<b>f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)</b>	1,490.02	1,490.02	1,490.02	1,490.12	1,490.12	1,490.12
<b>FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.</b>						
<b>5. Total Charter School Regular ADA</b>						
<b>6. Charter School County Program Alternative Education ADA</b>						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
<b>d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>7. Charter School Funded County Program ADA</b>						
a. County Community Schools per EC 1981(a)(b)&(d)						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools						
<b>f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)</b>	1,490.02	1,490.02	1,490.02	1,490.12	1,490.12	1,490.12

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	112,187,357.08	301	0.00	303	112,187,357.08	305	704,516.10		307	111,482,840.98	309
2000 - Classified Salaries	36,649,838.85	311	193.59	313	36,649,645.26	315	1,582,633.32		317	35,067,011.94	319
3000 - Employee Benefits (Excluding 3800)	39,701,589.94	321	683,676.79	323	39,017,913.15	325	361,432.99		327	38,656,480.16	329
4000 - Books, Supplies Equip Replace. (6500)	11,621,982.31	331	0.00	333	11,621,982.31	335	1,560,369.15		337	10,061,613.16	339
5000 - Services . . . & 7300 - Indirect Costs	43,597,569.78	341	346,126.49	343	43,251,443.29	345	18,408,011.70		347	24,843,431.59	349
TOTAL					242,728,341.09	365			TOTAL	220,111,377.83	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	96,309,313.46 375
2. Salaries of Instructional Aides Per EC 41011. . . . .		2100	5,844,947.82 380
3. STRS. . . . .		3101 & 3102	11,053,660.50 382
4. PERS. . . . .		3201 & 3202	772,590.98 383
5. OASDI - Regular, Medicare and Alternative. . . . .		3301 & 3302	1,861,589.71 384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans). . . . .		3401 & 3402	7,457,577.79 385
7. Unemployment Insurance. . . . .		3501 & 3502	48,063.85 390
8. Workers' Compensation Insurance. . . . .		3601 & 3602	3,172,864.39 392
9. OPEB, Active Employees (EC 41372). . . . .		3751 & 3752	0.00
10. Other Benefits (EC 22310). . . . .		3901 & 3902	92,414.06 393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10). . . . .			126,613,022.56 395
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). . . . .			832,622.13 396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*. . . . .			
14. TOTAL SALARIES AND BENEFITS. . . . .			125,780,400.43 397
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. . . . .			57.14%
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) . . . . .	57.14%
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). . . . .	220,111,377.83
5. Deficiency Amount (Part III, Line 3 times Line 4) . . . . .	0.00

PART IV: Explanation for adjustments entered in Part I, Column 4b (required)

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	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
<b>Governmental Activities:</b>							
General Obligation Bonds Payable	72,324,626.00	2,883,420.00	75,208,046.00		7,005,328.00	68,202,718.00	4,347,396.00
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable	25,670,000.00		25,670,000.00		1,565,000.00	24,105,000.00	1,645,000.00
Capital Leases Payable	1,133,818.00		1,133,818.00		554,408.00	579,410.00	579,410.00
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt	5,714.00		5,714.00	3,322,857.00	5,714.00	3,322,857.00	0.00
Net Pension Liability			0.00			0.00	
Net OPEB Obligation	14,411,646.00	(254,491.00)	14,157,155.00	2,429,666.00		16,586,821.00	
Compensated Absences Payable	2,403,087.44		2,403,087.44	0.00	71,762.27	2,331,325.17	
Governmental activities long-term liabilities	115,948,891.44	2,628,929.00	118,577,820.44	5,752,523.00	9,202,212.27	115,128,131.17	6,571,806.00
<b>Business-Type Activities:</b>							
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 Pension Liability			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

	2014-15 Calculations			2015-16 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
<b>A. PRIOR YEAR DATA</b> (2013-14 Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE)	<b>2013-14 Actual</b>			<b>2014-15 Actual</b>		
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	146,866,041.23		146,866,041.23			155,056,193.45
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	23,318.62		23,318.62			24,674.96
ADJUSTMENTS TO PRIOR YEAR LIMIT	<b>Adjustments to 2013-14</b>			<b>Adjustments to 2014-15</b>		
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>B. CURRENT YEAR GANN ADA</b> (2014-15 data should tie to Principal Apportionment Software Attendance reports and include ADA for charter schools reporting with the district)	<b>2014-15 P2 Report</b>			<b>2015-16 P2 Estimate</b>		
1. Total K-12 ADA (Form A, Line A6)	23,184.94		23,184.94	23,184.94		23,184.94
2. Total Charter Schools ADA (Form A, Line C9)	1,490.02		1,490.02	1,490.12		1,490.12
3. TOTAL CURRENT YEAR P2 ADA (Line B1 plus B2)			24,674.96			24,675.06
<b>C. LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED</b> TAXES AND SUBVENTIONS (Funds 01, 09, and 62)	<b>2014-15 Actual</b>			<b>2015-16 Budget</b>		
1. Homeowners' Exemption (Object 8021)	112,628.07		112,628.07	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)	20,728.56		20,728.56	19,772.00		19,772.00
4. Secured Roll Taxes (Object 8041)	15,092,442.81		15,092,442.81	19,366,071.00		19,366,071.00
5. Unsecured Roll Taxes (Object 8042)	385,853.34		385,853.34	397,268.00		397,268.00
6. Prior Years' Taxes (Object 8043)	413,770.64		413,770.64	518,858.00		518,858.00
7. Supplemental Taxes (Object 8044)	897,184.32		897,184.32	502,934.00		502,934.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	1,979,309.81		1,979,309.81	(164,407.00)		(164,407.00)
9. Penalties and Int. from Delinquent Taxes (Object 8048)	9,750.81		9,750.81	0.00		0.00
10. Other In-Lieu Taxes (Object 8082)	0.00		0.00	0.00		0.00
11. Comm. Redevelopment Funds (objects 8047 & 8625)	2,874,659.43		2,874,659.43	128,102.00		128,102.00
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-LCFF 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)	(1,065,833.05)		(1,065,833.05)	(945,326.00)		(945,326.00)
16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15)	20,720,494.74	0.00	20,720,494.74	19,943,039.00	0.00	19,943,039.00
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)	20,720,494.74	0.00	20,720,494.74	19,943,039.00	0.00	19,943,039.00

	2014-15 Calculations			2015-16 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
<b>EXCLUDED APPROPRIATIONS</b>						
19. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			235,961.00			235,961.00
<b>OTHER EXCLUSIONS</b>						
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)			235,961.00			235,961.00
<b>STATE AID RECEIVED (Funds 01, 09, and 62)</b>						
24. LCFF - CY (objects 8011 and 8012)	175,292,604.05		175,292,604.05	204,382,052.00		204,382,052.00
25. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	(2,361,512.72)		(2,361,512.72)	0.00		0.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	172,931,091.33	0.00	172,931,091.33	204,382,052.00	0.00	204,382,052.00
<b>DATA FOR INTEREST CALCULATION</b>						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	246,292,967.45		246,292,967.45	267,231,883.00		267,231,883.00
28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	377,944.14		377,944.14	400,000.00		400,000.00
<b>APPROPRIATIONS LIMIT CALCULATIONS</b>						
<b>D. PRELIMINARY APPROPRIATIONS LIMIT</b>			<b>2014-15 Actual</b>			<b>2015-16 Budget</b>
1. Revised Prior Year Program Limit (Lines A1 plus A6)			146,866,041.23			155,056,193.45
2. Inflation Adjustment			0.9977			1.0382
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			1.0582			1.0000
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			155,056,193.45			160,979,340.04
<b>APPROPRIATIONS SUBJECT TO THE LIMIT</b>						
5. Local Revenues Excluding Interest (Line C18)			20,720,494.74			19,943,039.00
6. Preliminary State Aid Calculation						
a. Minimum State Aid in Local Limit (Greater of \$120 times Line B3 or \$2,400; but not greater than Line C26 or less than zero)			2,960,995.20			2,961,007.20
b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero)			134,571,659.71			141,272,262.04
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			134,571,659.71			141,272,262.04
7. Local Revenues in Proceeds of Taxes						
a. Interest Counting in Local Limit (Line C28 divided by [Lines C27 minus C28] times [Lines D5 plus D6c])			238,666.83			241,673.22
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			20,959,161.57			20,184,712.22
8. State Aid in Proceeds of Taxes (Greater of Line D6a, or Lines D4 minus D7b plus C23; but not greater than Line C26 or less than zero)			134,332,992.88			141,030,588.82
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			20,959,161.57			
b. State Subventions (Line D8)			134,332,992.88			
c. Less: Excluded Appropriations (Line C23)			235,961.00			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			155,056,193.45			



**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) 9,131,481.88
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) 178,723,651.89

**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) 5.11%

**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)	13,474,673.42
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	1,835,434.72
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	58,602.60
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)	1,484,027.74
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)	16,852,738.48
9. Carry-Forward Adjustment (Part IV, Line F)	(1,254,562.50)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	15,598,175.98

**B. Base Costs**

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	138,947,722.88
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	21,433,921.66
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	17,686,113.54
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	1,665,382.81
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)	5,723,328.45
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)	5,039.09
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)	853,414.90
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)	27,557,611.00
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)	1,286,592.26
15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	1,835,731.12
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	14,140,624.09
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)	231,135,481.80

**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) 7.29%

**D. Preliminary Proposed Indirect Cost Rate**

**(For final approved fixed-with-carry-forward rate for use in 2016-17 see [www.cde.ca.gov/fg/ac/ic/](http://www.cde.ca.gov/fg/ac/ic/))**

(Line A10 divided by Line B18) 6.75%

**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.

<b>A. Indirect costs incurred in the current year (Part III, Line A8)</b>	<u>16,852,738.48</u>
<b>B. Carry-forward adjustment from prior year(s)</b>	
1. Carry-forward adjustment from the second prior year	<u>(2,135,839.19)</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>0.00</u>
<b>C. Carry-forward adjustment for under- or over-recovery in the current year</b>	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (6.91%) 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 (6.91%) times Part III, Line B18) or (the highest rate used to recover costs from any program (6.91%) times Part III, Line B18); zero if positive	<u>(1,254,562.50)</u>
<b>D. Preliminary carry-forward adjustment (Line C1 or C2)</b>	<u>(1,254,562.50)</u>
<b>E. Optional allocation of negative carry-forward adjustment over more than one year</b>	
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>6.75%</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-627,281.25) is applied to the current year calculation and the remainder (\$-627,281.25) is deferred to one or more future years:	<u>7.02%</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-418,187.50) is applied to the current year calculation and the remainder (\$-836,375.00) is deferred to one or more future years:	<u>7.11%</u>
LEA request for Option 1, Option 2, or Option 3	<u>1</u>
<b>F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)</b>	<u>(1,254,562.50)</u>

Approved indirect cost rate: 6.91%  
Highest rate used in any program: 6.91%

<b>Fund</b>	<b>Resource</b>	<b>Eligible Expenditures (Objects 1000-5999 except Object 5100)</b>	<b>Indirect Costs Charged (Objects 7310 and 7350)</b>	<b>Rate Used</b>
01	3010	9,606,466.84	663,806.86	6.91%
01	3410	148,937.67	10,291.59	6.91%
01	3550	217,871.50	10,893.58	5.00%
01	4035	2,021,299.92	139,671.82	6.91%
01	4124	450,418.14	22,520.90	5.00%
01	4201	281.49	19.45	6.91%
01	4203	1,168,556.83	23,371.14	2.00%
01	5810	137,498.21	9,501.13	6.91%
01	6010	2,384,529.86	119,226.49	5.00%
01	6512	784,328.58	54,197.10	6.91%
01	6520	193,798.00	13,391.00	6.91%
01	7400	7,417,095.61	512,521.31	6.91%
01	7405	1,910,813.93	74,938.00	3.92%
11	3555	10,341.90	517.10	5.00%
12	6105	1,835,731.12	126,877.79	6.91%
13	5310	14,016,999.36	797,567.26	5.69%

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
<b>A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR</b>					
1. Adjusted Beginning Fund Balance	9791-9795	0.00		1,340,746.21	1,340,746.21
2. State Lottery Revenue	8560	3,457,448.62		975,652.30	4,433,100.92
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)		3,457,448.62	0.00	2,316,398.51	5,773,847.13
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>					
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		1,342,740.40	1,342,740.40
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	3,457,448.62			3,457,448.62
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)		3,457,448.62	0.00	1,342,740.40	4,800,189.02
<b>C. ENDING BALANCE</b>					
(Must equal Line A6 minus Line B12)	979Z	0.00	0.00	973,658.11	973,658.11
<b>D. COMMENTS:</b>					

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			2014-15 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	253,226,778.98
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	21,760,460.42
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	0.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	1,206,924.25
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	2,098,800.28
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	6,011,788.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				9,317,512.53
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	1,129,123.45
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				223,277,929.48

<b>Section II - Expenditures Per ADA</b>		<b>2014-15 Annual ADA/ Exps. Per ADA</b>
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)		24,674.96
B. Expenditures per ADA (Line I.E divided by Line II.A)		9,048.77
<b>Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)</b>		
	<b>Total</b>	<b>Per ADA</b>
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.)	207,056,296.57	8,954.16
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	207,056,296.57	8,954.16
B. Required effort (Line A.2 times 90%)	186,350,666.91	8,058.74
C. Current year expenditures (Line I.E and Line II.B)	223,277,929.48	9,048.77
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 2016-17 may be reduced by the lower of the two percentages)	0.00%	0.00%

<b>SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)</b>		
<b>Description of Adjustments</b>	<b>Total Expenditures</b>	<b>Expenditures Per ADA</b>
<b>Total adjustments to base expenditures</b>	<b>0.00</b>	<b>0.00</b>

Unaudited Actuals  
2014-15  
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			
<b>Instructional Goals</b>							
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00		0.00
1110	Regular Education, K-12	124,872,826.96	54,263,347.80	179,136,174.76	16,440,277.26		195,576,452.02
3100	Alternative Schools	0.00	0.00	0.00	0.00		0.00
3200	Continuation Schools	1,814,993.52	539,032.86	2,354,026.38	216,041.49		2,570,067.87
3300	Independent Study Centers	456,173.23	73,235.73	529,408.96	48,586.67		577,995.63
3400	Opportunity Schools	420,839.28	48,938.27	469,777.55	43,113.98		512,891.53
3550	Community Day Schools	747,112.10	347,815.77	1,094,927.87	100,487.34		1,195,415.21
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	32,779,258.52	3,467,666.67	36,246,925.19	3,326,572.65		39,573,497.84
6000	Regional Occupational Ctr/Prg (ROC/P)	2,279,083.88	368,397.79	2,647,481.67	242,973.44		2,890,455.11
<b>Other Goals</b>							
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
<b>Other Costs</b>							
----	Food Services					218.28	218.28
----	Enterprise					0.00	0.00
----	Facilities Acquisition & Construction					1,346,378.75	1,346,378.75
----	Other Outgo					8,110,588.28	8,110,588.28
<b>Other Funds</b>	Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E)		195,524.06	195,524.06	1,602,256.57		1,797,780.63
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				(924,962.16)		(924,962.16)
----	<b>Total General Fund and Charter Schools Funds Expenditures</b>	163,370,287.49	59,303,958.95	222,674,246.44	21,095,347.24	9,457,185.31	253,226,778.99



Unaudited Actuals  
2014-15  
General Fund and Charter Schools Funds  
Program Cost Report  
Schedule of Direct Charged Costs (DCC)

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
<b>Instructional Goals</b>													
0001	Pre-Kindergarten	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	122,735,262.45	305,427.62	3,244.00	0.00	95,501.50	70,531.10	1,662,860.29			0.00	0.00	124,872,826.96
3100	Alternative Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3200	Continuation Schools	1,279,521.80	0.00	0.00	233,696.98	130,427.40	280.00	0.00			171,067.34	0.00	1,814,993.52
3300	Independent Study Centers	390,244.44	0.00	0.00	44,046.10	21,882.69	0.00	0.00			0.00	0.00	456,173.23
3400	Opportunity Schools	310,488.33	0.00	0.00	0.00	110,350.95	0.00	0.00			0.00	0.00	420,839.28
3550	Community Day Schools	389,561.16	0.00	0.00	225,539.23	132,011.71	0.00	0.00			0.00	0.00	747,112.10
3700	Specialized Secondary Programs	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
4110	Regular Education, Adult	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
4620	Adult Correctional Education	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
4760	Bilingual	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
5000-5999	Special Education	25,769,730.67	3,187,392.94	11,978.75	19,627.64	2,442,966.41	1,345,039.59	2,522.52			0.00	0.00	32,779,258.52
6000	ROC/P	1,619,014.84	348,660.00	0.00	0.00	311,409.04	0.00	0.00			0.00	0.00	2,279,083.88
<b>Other Goals</b>													
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
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
<b>Total Direct Charged Costs</b>		152,493,823.69	3,841,480.56	15,222.75	522,909.95	3,244,549.70	1,415,850.69	1,665,382.81	0.00	0.00	171,067.34	0.00	163,370,287.49

\* Functions 7100-7199 for goals 8100 and 8500

Unaudited Actuals  
2014-15  
General Fund and Charter Schools Funds  
Program Cost Report  
Schedule of Allocated Support Costs (AC)

Goal	Type of Program	Allocated Support Costs (Based on factors input on Form PCRAF)			Total
		Full-Time Equivalents	Classroom Units	Pupils Transported	
<b>Instructional Goals</b>					
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00
1110	Regular Education, K-12	22,895,126.09	27,531,666.38	3,836,555.33	54,263,347.80
3100	Alternative Schools	0.00	0.00	0.00	0.00
3200	Continuation Schools	459,690.88	79,341.98	0.00	539,032.86
3300	Independent Study Centers	73,235.73	0.00	0.00	73,235.73
3400	Opportunity Schools	48,938.27	0.00	0.00	48,938.27
3550	Community Day Schools	268,473.79	79,341.98	0.00	347,815.77
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)	2,277,537.00	1,190,129.67	0.00	3,467,666.67
6000	ROC/P	294,345.28	74,052.51	0.00	368,397.79
<b>Other Goals</b>					
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
<b>Other Funds</b>					
--	Adult Education (Fund 11)		0.00		0.00
--	Child Development (Fund 12)	142,629.41	52,894.65	0.00	195,524.06
--	Cafeteria (Funds 13 and 61)		0.00		0.00
<b>Total Allocated Support Costs</b>		26,459,976.45	29,007,427.17	3,836,555.33	59,303,958.95

<b>A. Central Administration Costs in General Fund and Charter Schools Funds</b>		
1	Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7180, Goals 0000-6999 and 9000, Objects 1000-7999)	5,723,328.45
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000-7999)	58,602.60
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	13,479,712.51
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	2,758,665.84
5	Total Central Administration Costs in General Fund and Charter Schools Funds	22,020,309.40
<b>B. Direct Charged and Allocated Costs in General Fund and Charter Schools Funds</b>		
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	163,370,287.49
2	Total Allocated Costs (from Form PCR, Column 2, Total)	59,303,958.95
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	222,674,246.44
<b>C. Direct Charged Costs in Other Funds</b>		
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	1,286,592.26
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	1,835,731.12
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	14,140,624.09
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	17,262,947.47
<b>D. Total Direct Charged and Allocated Costs (B3 + C5)</b>		239,937,193.91
<b>E. Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)</b>		9.18%

Unaudited Actuals  
2014-15  
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)	218.28				218.28
Enterprise (Objects 1000-5999, 6400, and 6500)		0.00			0.00
Facilities Acquisition & Construction (Objects 1000-6500)			1,346,378.75		1,346,378.75
Other Outgo (Objects 1000-7999)				8,110,588.28	8,110,588.28
<b>Total Other Costs</b>	218.28	0.00	1,346,378.75	8,110,588.28	9,457,185.31

Unaudited Actuals  
2014-15  
General Fund and Charter Schools Funds  
Program Cost Report  
Schedule of Allocation Factors (AF) for Support Costs

	----- 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)	Facilities Rents and Leases (Function 8700)	Pupil Transportation (Function 3600)
<b>A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)</b>	3,405,022.25	1,909,505.84	11,805,580.31	9,339,868.04	29,007,427.17	0.00	3,836,555.33
<b>B. Enter Allocation Factor(s) by Goal:</b> (Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	CU Factor(s)	CU Factor(s)	PT Factor(s)
<b>Instructional Goals Description</b>							
0001 Pre-Kindergarten							
1110 Regular Education, K-12	33.00	39.25	137.25	159.50	1,041.00	25.00	6.00
3100 Alternative Schools							
3200 Continuation Schools			4.00	2.75	3.00		
3300 Independent Study Centers			0.60	0.50			
3400 Opportunity Schools				1.00			
3550 Community Day Schools			2.40	1.50	3.00		
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)	17.50			24.60	45.00		
6000 ROC/P	4.00			1.00	2.80		
<b>Other Goals Description</b>							
7110 Nonagency - Educational							
7150 Nonagency - Other							
8100 Community Services							
8500 Child Care and Development Services							
<b>Other Funds Description</b>							
-- Adult Education (Fund 11)							
-- Child Development (Fund 12)	1.00		1.00		2.00		
-- Cafeteria (Funds 13 & 61)							
<b>C. Total Allocation Factors</b>	55.50	39.25	145.25	190.85	1,096.80	25.00	6.00

Description	2014-15 Actual	2015-16 Budget	% Diff.
SELPA Name: Compton Unified (LB)			
Date allocation plan approved by SELPA governance:			
<b>I. TOTAL SELPA REVENUES</b>			
A. Base Plus Taxes and Excess ERAF			
1. Base Apportionment	8,614,528.00	8,614,528.00	0.00%
2. Local Special Education Property Taxes	1,617,075.00	1,617,075.00	0.00%
3. Applicable Excess ERAF			0.00%
4. Total Base Apportionment, Taxes, and Excess ERAF	10,231,603.00	10,231,603.00	0.00%
B. COLA Apportionment	104,563.00	104,563.00	0.00%
C. Growth Apportionment or Declining ADA Adjustment	(86,637.00)	(86,637.00)	0.00%
D. Subtotal (Sum lines A.4, B, and C)	10,249,529.00	10,249,529.00	0.00%
E. Program Specialist/Regionalized Services for NSS Apportionment			0.00%
F. Low Incidence Apportionment	64,936.00	64,936.00	0.00%
G. Out of Home Care Apportionment	780,174.00	780,174.00	0.00%
H. Extraordinary Cost Pool for NPS/LCI and NSS Mental Health Services Apportionment			0.00%
I. Adjustment for NSS with Declining Enrollment			0.00%
J. Grand Total Apportionment, Taxes and Excess ERAF (Sum lines D through I)	11,094,639.00	11,094,639.00	0.00%
K. Mental Health Apportionment	1,668,132.00	1,668,132.00	0.00%
L. Federal IDEA Local Assistance Grants - Preschool	58,998.00	58,998.00	0.00%
M. Federal IDEA - Section 619 Preschool	63,298.00	63,298.00	0.00%
N. Other Federal Discretionary Grants			0.00%
O. Other Adjustments			0.00%
P. Total SELPA Revenues (Sum lines J through O)	12,885,067.00	12,885,067.00	0.00%
<b>II. ALLOCATION TO SELPA MEMBERS</b>			
Compton Unified (LB00)	12,885,067.00	12,885,067.00	0.00%
Total Allocations (Sum all lines in Section II) (Amount must equal Line I.P )	12,885,067.00	12,885,067.00	0.00%
Preparer Name: <u>Sunny Okeke</u>			
Title: <u>Director Account &amp; Budgeting</u>			
Phone: <u>(310) 639-4321 ext. 55037</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	

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	0.00	(17,959.19)	0.00	(924,962.16)				
Other Sources/Uses Detail					0.00	6,011,788.00		
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	1,219.45	0.00	517.10	0.00				
Other Sources/Uses Detail					1,669,329.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	2,438.33	0.00	126,877.79	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	14,278.41	0.00	797,567.26	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					3,600,000.00	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					742,459.00	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



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				
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	23.00	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
<b>TOTALS</b>	<b>17,959.19</b>	<b>(17,959.19)</b>	<b>924,962.15</b>	<b>(924,962.16)</b>	<b>6,011,788.00</b>	<b>6,011,788.00</b>	<b>0.00</b>	<b>0.00</b>