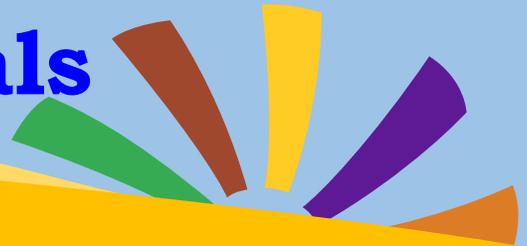


# Unaudited Actuals 2016/2017



## TEAM

Together Everyone Achieves More



**Business and Administrative Services  
Fiscal Services Department**



17/18-5016  
9/13/17

**COMPTON UNIFIED SCHOOL DISTRICT**

**UNAUDITED ACTUALS  
2016/2017**

**Board of Trustees**

Ms. Satra Zurita  
President

Mr. Micah Ali  
Vice President

Mrs. Margie Garrett  
Clerk

Ms. Sandra Moss  
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Alma Taylor Pleasant  
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Superintendent

**Business and Administrative Services**

Alejandro Alvarez, Deputy Superintendent/CAO

**Fiscal Services Department**

Sunny Okeke, Senior Director

**COMPTON UNIFIED SCHOOL DISTRICT**  
**UNAUDITED ACTUALS**  
**2016/17**

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Unaudited Actuals  
FINANCIAL REPORTS  
2016-17 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	\$144,092,652.22
	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.	\$144,092,652.22
ICR	Preliminary Proposed Indirect Cost Rate Fixed-with-carry-forward indirect cost rate for use in 2018-19, subject to CDE approval.	9.15%
NCMOE	No Child Left Behind (NCLB) Maintenance of Effort (MOE) Determination If MOE Not Met, the 2018-19 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

UNAUDITED ACTUAL FINANCIAL REPORT:

To the County Superintendent of Schools:

2016-17 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 13, 2017

To the Superintendent of Public Instruction:

2016-17 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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E-mail Address

# **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**  
**Unaudited Actuals**  
**Explanation of Changes**  
**Estimated Actuals vs Unaudited Actuals**

**General Fund - Unrestricted (01)**

**Changes to Revenue**

Increase/(Decrease) in LCFF/Revenue Limit Sources	\$ (5,551,406)
Increase/(Decrease) in Federal Revenue	41,140
Increase/(Decrease) in Other State Revenue	(454,024)
Increase/(Decrease) in Other Local Revenue	1,374,803
<b>Total Increase (Decrease) in Revenue</b>	<b>\$ (4,589,486)</b>

**Changes to Expenditures**

Increase/(Decrease) in Certificated Salaries, primarily due to increase/(reduction) in staffing and extra duties.	\$ 2,277,671
Increase/(Decrease) in Classified Salaries, primarily due to reduction in extra duties and overtime	(1,837,633)
Increase/(Decrease) in Employee Benefits primarily due to reduction in staffing.	(5,710,193)
Increase (Decrease) in All Other Expenditures (4000-7999) primarily due to increase (decrease) in operations/capital outlay	(2,140,599)
<b>Total Increase (Decrease) in Expenditures</b>	<b>\$ (7,410,754)</b>

**Changes to Other Financing Sources/Uses**

Decrease in Contributions to Special Education and Routine Restricted Maintenance Account Program	\$ 2,337,272
<b>Total Decrease in Other Financing Sources/Uses</b>	<b>\$ 2,337,272</b>

<b>NET CHANGE IN THE UNRESTRICTED GENERAL FUND BALANCE</b>	<b>\$ 5,158,539</b>
--	---------------------

**Compton Unified School District**  
**Estimated Actuals vs Unaudited Actuals**  
**General Fund**  
**Unrestricted**  
**Revenue and Expenditures by Objects**

		a	b	c	d	
					c-b	
1	Description	2016-17	2016-17	2016-17		
2	Revenue Detail	Adopted	Estimated	Unaudited	Variance	
	Account Codes	Budget	Actuals	Actuals		
3	LCFF/Revenue Limit	8010-8099	226,337,063	223,498,977	217,947,571	(5,551,406)
4	Federal Revenue	8100-8299	-	-	41,140	41,140
5	Other State Revenue	8300-8599	9,048,374	9,048,374	8,594,350	(454,024)
6	Other Local Revenue	8600-8799	900,000	900,000	2,274,803	1,374,803
7	<b>TOTAL REVENUES</b>		236,285,437	233,447,351	228,857,865	(4,589,486)
8	<b>Expenditure Detail</b>					
9	Certificated Salaries	1000-1999	97,834,272	94,618,797	96,896,468	2,277,671
10	Classified Salaries	2000-2999	29,082,002	28,262,455	26,424,822	(1,837,633)
11	Employee Benefits	3000-3999	40,421,999	39,698,694	33,988,501	(5,710,193)
12	Books & Supplies	4000-4999	14,152,120	13,677,649	11,906,233	(1,771,416)
13	Services	5000-5999	25,640,356	28,977,257	27,114,953	(1,862,304)
14	Capital Outlay	6000-6999	-	890,231	827,508	(62,723)
		7100-7299				
15	Other Outgo	7400-7499	1,340,675	1,340,675	2,624,953	1,284,278
16	Other Outgo - Transfer of Indirect Cost	7300-7399	(1,941,243)	(1,388,355)	(1,116,789)	271,566
17	<b>TOTAL EXPENDITURES</b>		206,530,181	206,077,403	198,666,649	(7,410,754)
18	<b>EXCESS(DEFICIENCY)</b>		29,755,256	27,369,948	30,191,216	2,821,268
19						
20	<b>OTHER FINANCING SOURCES/USES</b>					
21	Transfers In	8900-8929	-	-	-	-
22	Transfers Out	7600-7629	3,567,083	3,567,083	3,567,083	-
23	Other Sources	8930-8979	-	-	-	-
24	Other Uses	7630-7629	-	-	-	-
25	Contributions	8980-8999	(29,316,695)	(30,151,129)	(27,813,857)	2,337,272
26	<b>TOTAL OTHER SOURCES/USES</b>		<b>(32,883,778)</b>	<b>(33,718,212)</b>	<b>(31,380,940)</b>	<b>2,337,272</b>
27	<b>NET INCREASE/DECREASE TO FUND BALANCE</b>		<b>(3,128,522)</b>	<b>(6,348,264)</b>	<b>(1,189,725)</b>	<b>5,158,539</b>
28						
29	<b>BEGINNING BALANCE</b>	9791	49,997,954	49,997,954	49,997,954	-
30	<b>ENDING BALANCE</b>		46,869,432	43,649,690	48,808,229	5,158,539
31						
32	<b>COMPONENTS OF ENDING FUND BALANCE</b>					
33	Revolving Cash	9711	150,000	-	150,000	150,000
34	Stores	9712	327,550	-	299,501	299,501
35	Prepaid Expenditures	9713	-	-	7,894	7,894
	All Others	9719	838,894	-	838,894	838,894
36	Restricted	9740	-	-	-	-
37	Reserve for Economic Uncertainty	9789	8,276,721	9,077,671	8,326,683	(750,988)
38	Assigned	9780	37,276,268	34,572,019	39,185,257	4,613,238
39	Undesignated	9790	-	-	-	-
40	<b>Total</b>		46,869,432	43,649,690	48,808,229	5,158,539

**Compton Unified School District  
 Unaudited Actuals  
 Explanation of Changes  
 Estimated Actuals vs Unaudited Actuals**

**General Fund - Restricted (01)**

**Changes to Revenue**

Increase in LCFF/Revenue Limit Sources	\$ -
Increase/(Decrease) in Federal Revenue due to increase in funding	(7,719,442)
Increase/(Decrease) in Other State Revenue	6,463,355
Increase/(Decrease) in Other Local Revenue	704,103
<b>Total Increase/(Decrease) in Revenue</b>	<b>\$ (551,983)</b>

**Changes to Expenditures**

Increase (Decrease) in Certificated Salaries, primarily to increase (Decrease) in staffing in categorical programs and extra duties.	\$ (4,822,448)
Increase (Decrease) in Classified Salaries, primarily due to increase (reduction) in extra duties and overtime	\$ 610,207
Increase in Employee Benefits due to increase extra duties and other necessary adjustments.	\$ 5,638,922
Savings from All Other Expenditures due to reductions in expenditures in these areas	(7,971,433)
<b>Total Increase in Expenditures</b>	<b>\$ (6,544,751)</b>

**Changes to Other Financing Sources/Uses**

Increase in Contributions to Special Education and Routine Restricted Maintenance Account Program	\$ (2,337,272)
<b>Total Decrease in Other Financing Sources/Uses</b>	<b>\$ (2,337,272)</b>

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

**\$ 3,655,496**

**Compton Unified School District**  
**Estimated Actuals vs Unaudited Actuals**  
**General Fund**  
**Restricted**  
**Revenue and Expenditures by Objects**

		a	b	c	d
					c-b
1	Description	2016-17	2016-17	2016-17	
2	Revenue Detail	Adopted Budget	Estimated Actuals	Unaudited Actuals	Variance
	Account Codes				
3	LCFF/Revenue Limit	8010-8099	-	-	-
4	Federal Revenue	8100-8299	19,539,886	24,310,353	(7,719,442)
5	Other State Revenue	8300-8599	16,274,492	15,586,977	6,463,355
6	Other Local Revenue	8600-8799	65,146	295,777	999,880
7	<b>TOTAL REVENUES</b>		35,879,524	40,193,107	(551,983)
8	<b>Expenditure Detail</b>				
9	Certificated Salaries	1000-1999	17,980,909	20,120,824	(4,822,448)
10	Classified Salaries	2000-2999	11,170,757	10,205,368	610,207
11	Employee Benefits	3000-3999	8,223,058	8,666,824	5,638,922
12	Books & Supplies	4000-4999	5,212,638	6,180,540	(1,120,203)
13	Services	5000-5999	20,625,957	24,147,153	(4,326,109)
14	Capital Outlay	6000-6999	30,000	1,279,064	(1,159,749)
		7100-7299			
15	Other Outgo	7400-7499	1,500,000	1,126,503	(1,126,503)
16	Other Outgo - Transfer of Indirect Cost	7300-7399	1,050,106	1,187,406	(238,868)
17	<b>TOTAL EXPENDITURES</b>		65,793,425	72,913,682	(6,544,751)
18	<b>EXCESS(DEFICIENCY)</b>		(29,913,901)	(32,720,575)	5,992,768
19					
20	<b>OTHER FINANCING SOURCES/USES</b>				
21	Transfers In	8900-8929	-	-	-
22	Transfers Out	7600-7629	-	-	-
23	Other Sources	8930-8979	-	-	-
24	Other Uses	7630-7629	-	-	-
25	Contributions	8980-8999	29,316,695	30,151,129	(2,337,272)
26	<b>TOTAL OTHER SOURCES/USES</b>		29,316,695	30,151,129	(2,337,272)
27	<b>NET INCREASE/DECREASE TO FUND BALANCE</b>		(597,206)	(2,569,446)	3,655,496
28					
29	<b>BEGINNING BALANCE</b>	9791	9,289,398	9,289,398	(0)
30	<b>ENDING BALANCE</b>		8,692,192	6,719,952	3,655,496
31					
32	<b>COMPONENTS OF ENDING FUND BALANCE</b>				
33	Revolving Cash	9711	-	-	-
34	Stores	9712	-	-	-
35	Prepaid Expenditures	9713	-	-	-
	All Others	9719	-	-	-
36	Restricted	9740	8,692,192	6,719,952	3,655,496
37	Reserve for Economic Uncertainty	9789	-	-	-
38	Assigned	9780	-	-	-
39	Undesignated	9790	-	-	-
40	<b>Total</b>		8,692,192	6,719,952	3,655,496

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals			2017-18 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	217,947,571.33	0.00	217,947,571.33	226,006,989.00	0.00	226,006,989.00	3.7%
2) Federal Revenue		8100-8299	41,140.00	16,590,911.03	16,632,051.03	0.00	21,575,416.00	21,575,416.00	29.7%
3) Other State Revenue		8300-8599	8,594,350.38	22,050,332.25	30,644,682.63	8,918,937.00	15,224,394.00	24,143,331.00	-21.2%
4) Other Local Revenue		8600-8799	2,274,803.23	999,880.23	3,274,683.46	1,280,000.00	65,000.00	1,345,000.00	-58.9%
5) TOTAL, REVENUES			228,857,864.94	39,641,123.51	268,498,988.45	236,205,926.00	36,864,810.00	273,070,736.00	1.7%
<b>B. EXPENDITURES</b>									
1) Certificated Salaries		1000-1999	96,896,468.01	15,298,376.03	112,194,844.04	100,394,758.00	19,465,761.00	119,860,519.00	6.8%
2) Classified Salaries		2000-2999	26,424,822.43	10,815,575.41	37,240,397.84	32,487,166.00	9,789,093.00	42,276,259.00	13.5%
3) Employee Benefits		3000-3999	33,988,500.80	14,305,745.70	48,294,246.50	39,020,658.00	10,430,756.00	49,451,414.00	2.4%
4) Books and Supplies		4000-4999	11,906,233.35	5,060,336.75	16,966,570.10	6,979,302.00	3,317,931.00	10,297,233.00	-39.3%
5) Services and Other Operating Expenditures		5000-5999	27,114,952.68	19,821,043.68	46,935,996.36	22,786,228.00	23,261,272.00	46,047,500.00	-1.9%
6) Capital Outlay		6000-6999	827,507.54	119,315.32	946,822.86	837,000.00	1,003,033.00	1,840,033.00	94.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	2,624,953.42	0.00	2,624,953.42	1,441,185.00	1,000,000.00	2,441,185.00	-7.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(1,116,788.96)	948,537.74	(168,251.22)	(1,282,429.00)	481,480.00	(800,949.00)	376.0%
9) TOTAL, EXPENDITURES			198,666,649.27	66,368,930.63	265,035,579.90	202,663,868.00	68,749,326.00	271,413,194.00	2.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>									
			30,191,215.67	(26,727,807.12)	3,463,408.55	33,542,058.00	(31,884,516.00)	1,657,542.00	-52.1%
<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	3,567,083.00	0.00	3,567,083.00	3,667,083.00	0.00	3,667,083.00	2.8%
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	(27,813,857.33)	27,813,857.33	0.00	(33,630,758.00)	33,630,758.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(31,380,940.33)	27,813,857.33	(3,567,083.00)	(37,297,841.00)	33,630,758.00	(3,667,083.00)	2.8%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals			2017-18 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>			(1,189,724.66)	1,086,050.21	(103,674.45)	(3,755,783.00)	1,746,242.00	(2,009,541.00)	1838.3%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	49,997,954.06	9,289,397.93	59,287,351.99	48,808,229.40	10,375,448.14	59,183,677.54	-0.2%
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)			49,997,954.06	9,289,397.93	59,287,351.99	48,808,229.40	10,375,448.14	59,183,677.54	-0.2%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			49,997,954.06	9,289,397.93	59,287,351.99	48,808,229.40	10,375,448.14	59,183,677.54	-0.2%
2) Ending Balance, June 30 (E + F1e)			48,808,229.40	10,375,448.14	59,183,677.54	45,052,446.40	12,121,690.14	57,174,136.54	-3.4%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	150,000.00	0.00	150,000.00	0.00	0.00	0.00	-100.0%
Stores		9712	299,500.69	0.00	299,500.69	0.00	0.00	0.00	-100.0%
Prepaid Expenditures		9713	7,893.60	0.00	7,893.60	0.00	0.00	0.00	-100.0%
All Others		9719	838,893.76	0.00	838,893.76	0.00	0.00	0.00	-100.0%
b) Restricted		9740	0.00	10,375,448.14	10,375,448.14	0.00	12,121,690.14	12,121,690.14	16.8%
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	39,185,258.35	0.00	39,185,258.35	36,524,957.81	0.00	36,524,957.81	-6.8%
Reserved for Future Obligations	0000	9780	39,185,258.35		39,185,258.35				
Reserved for Future Obligations	0000	9780				36,524,957.81		36,524,957.81	
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	8,326,683.00	0.00	8,326,683.00	8,527,488.59	0.00	8,527,488.59	2.4%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals			2017-18 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	85,040,786.62	16,836,784.09	101,877,570.71				
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	100,000.00	0.00	100,000.00				
e) collections awaiting deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	1,033,259.99	8,089,745.24	9,123,005.23				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	2,000,000.00	0.00	2,000,000.00				
6) Stores		9320	299,500.69	0.00	299,500.69				
7) Prepaid Expenditures		9330	7,893.60	0.00	7,893.60				
8) Other Current Assets		9340	1,015,978.55	0.00	1,015,978.55				
9) TOTAL, ASSETS			89,647,419.45	24,926,529.33	114,573,948.78				
<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	40,839,190.05	13,054,232.50	53,893,422.55				
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	1,496,848.69	1,496,848.69				
6) TOTAL, LIABILITIES			40,839,190.05	14,551,081.19	55,390,271.24				
<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									

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals			2017-18 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)	
(must agree with line F2) (G9 + H2) - (I6 + J2)			48,808,229.40	10,375,448.14	59,183,677.54				

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals			2017-18 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	161,338,508.85	0.00	161,338,508.85	170,063,613.00	0.00	170,063,613.00	5.4%
Education Protection Account State Aid - Current Year		8012	28,650,831.00	0.00	28,650,831.00	29,429,379.00	0.00	29,429,379.00	2.7%
State Aid - Prior Years		8019	(2,958,092.00)	0.00	(2,958,092.00)	0.00	0.00	0.00	-100.0%
Tax Relief Subventions Homeowners' Exemptions		8021	108,175.72	0.00	108,175.72	119,767.00	0.00	119,767.00	10.7%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	16,442.23	0.00	16,442.23	19,772.00	0.00	19,772.00	20.3%
County & District Taxes Secured Roll Taxes		8041	16,639,836.17	0.00	16,639,836.17	27,117,760.00	0.00	27,117,760.00	63.0%
Unsecured Roll Taxes		8042	427,377.96	0.00	427,377.96	427,378.00	0.00	427,378.00	0.0%
Prior Years' Taxes		8043	283,018.81	0.00	283,018.81	0.00	0.00	0.00	-100.0%
Supplemental Taxes		8044	1,082,181.74	0.00	1,082,181.74	781,735.00	0.00	781,735.00	-27.8%
Education Revenue Augmentation Fund (ERAF)		8045	12,797,523.43	0.00	12,797,523.43	596,794.00	0.00	596,794.00	-95.3%
Community Redevelopment Funds (SB 617/699/1992)		8047	2,197,336.97	0.00	2,197,336.97	162,712.00	0.00	162,712.00	-92.6%
Penalties and Interest from Delinquent Taxes		8048	9,624.01	0.00	9,624.01	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>220,592,764.89</b>	<b>0.00</b>	<b>220,592,764.89</b>	<b>228,718,910.00</b>	<b>0.00</b>	<b>228,718,910.00</b>	<b>3.7%</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	(2,645,193.56)	0.00	(2,645,193.56)	(2,711,921.00)	0.00	(2,711,921.00)	2.5%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals			2017-18 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)	
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>			217,947,571.33	0.00	217,947,571.33	226,006,989.00	0.00	226,006,989.00	3.7%
<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	3,988,234.62	3,988,234.62	0.00	3,677,182.00	3,677,182.00	-7.8%
Special Education Discretionary Grants		8182	0.00	397,512.22	397,512.22	0.00	524,955.00	524,955.00	32.1%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	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	14,530.00	14,530.00	0.00	0.00	0.00	-100.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		10,206,280.19	10,206,280.19		13,382,255.00	13,382,255.00	31.1%
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
Title II, Part A, Educator Quality	4035	8290		433,620.18	433,620.18		2,406,589.00	2,406,589.00	455.0%
Title III, Part A, Immigrant Education Program	4201	8290		0.00	0.00		28,285.00	28,285.00	New

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals			2017-18 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)	
Title III, Part A, English Learner Program	4203	8290		768,131.44	768,131.44		593,170.00	593,170.00	-22.8%
Title V, Part B, Public Charter Schools Grant Program (PCSGP) (NCLB)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3012-3020, 3030-3199, 4036-4126, 5510	8290		0.00	0.00		0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290		323,605.65	323,605.65		375,124.00	375,124.00	15.9%
All Other Federal Revenue	All Other	8290	41,140.00	458,996.73	500,136.73	0.00	587,856.00	587,856.00	17.5%
<b>TOTAL, FEDERAL REVENUE</b>			41,140.00	16,590,911.03	16,632,051.03	0.00	21,575,416.00	21,575,416.00	29.7%
<b>OTHER STATE REVENUE</b>									
Other State Apportionments									
ROC/P Entitlement Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311		8,160,122.00	8,160,122.00		8,381,766.00	8,381,766.00	2.7%
Prior Years	6500	8319		193,221.00	193,221.00		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	5,394,416.00	0.00	5,394,416.00	5,887,229.00	0.00	5,887,229.00	9.1%
Lottery - Unrestricted and Instructional Materials		8560	3,188,925.56	1,276,393.08	4,465,318.64	3,031,708.00	947,409.00	3,979,117.00	-10.9%
Tax Relief Subventions Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		2,917,701.88	2,917,701.88		3,146,102.00	3,146,102.00	7.8%
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%
Career Technical Education Incentive									

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals			2017-18 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)	
Grant Program	6387	8590		569,569.68	569,569.68		1,160,873.00	1,160,873.00	103.8%
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%
Quality Education Investment Act	7400	8590		0.00	0.00		0.00	0.00	0.0%
Common Core State Standards Implementation	7405	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	11,008.82	8,933,324.61	8,944,333.43	0.00	1,588,244.00	1,588,244.00	-82.2%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>8,594,350.38</b>	<b>22,050,332.25</b>	<b>30,644,682.63</b>	<b>8,918,937.00</b>	<b>15,224,394.00</b>	<b>24,143,331.00</b>	<b>-21.2%</b>

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals			2017-18 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	1,209,486.78	0.00	1,209,486.78	400,000.00	0.00	400,000.00	-66.9%
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	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	151,666.49	0.00	151,666.49	380,000.00	0.00	380,000.00	150.5%
Interest		8660	883,857.54	0.00	883,857.54	500,000.00	0.00	500,000.00	-43.4%
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	29,792.42	0.00	29,792.42	0.00	0.00	0.00	-100.0%
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									

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals			2017-18 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)	
(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	0.00	999,880.23	999,880.23	0.00	65,000.00	65,000.00	-93.5%
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>2,274,803.23</b>	<b>999,880.23</b>	<b>3,274,683.46</b>	<b>1,280,000.00</b>	<b>65,000.00</b>	<b>1,345,000.00</b>	<b>-58.9%</b>
<b>TOTAL, REVENUES</b>			<b>228,857,864.94</b>	<b>39,641,123.51</b>	<b>268,498,988.45</b>	<b>236,205,926.00</b>	<b>36,864,810.00</b>	<b>273,070,736.00</b>	<b>1.7%</b>

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals			2017-18 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	84,368,164.92	11,943,959.51	96,312,124.43	85,012,987.00	15,374,472.00	100,387,459.00	4.2%
Certificated Pupil Support Salaries		1200	3,271,152.60	1,781,025.04	5,052,177.64	3,834,198.00	2,171,985.00	6,006,183.00	18.9%
Certificated Supervisors' and Administrators' Salaries		1300	8,923,420.10	1,396,466.64	10,319,886.74	10,844,310.00	1,736,262.00	12,580,572.00	21.9%
Other Certificated Salaries		1900	333,730.39	176,924.84	510,655.23	703,263.00	183,042.00	886,305.00	73.6%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>96,896,468.01</b>	<b>15,298,376.03</b>	<b>112,194,844.04</b>	<b>100,394,758.00</b>	<b>19,465,761.00</b>	<b>119,860,519.00</b>	<b>6.8%</b>
<b>CLASSIFIED SALARIES</b>									
Classified Instructional Salaries		2100	1,497,932.54	5,541,224.99	7,039,157.53	2,962,249.00	3,074,831.00	6,037,080.00	-14.2%
Classified Support Salaries		2200	11,042,708.90	2,960,180.01	14,002,888.91	12,517,224.00	2,980,203.00	15,497,427.00	10.7%
Classified Supervisors' and Administrators' Salaries		2300	5,922,823.47	363,941.81	6,286,765.28	6,699,167.00	376,635.00	7,075,802.00	12.6%
Clerical, Technical and Office Salaries		2400	7,383,543.97	1,017,992.64	8,401,536.61	9,403,470.00	1,050,262.00	10,453,732.00	24.4%
Other Classified Salaries		2900	577,813.55	932,235.96	1,510,049.51	905,056.00	2,307,162.00	3,212,218.00	112.7%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>26,424,822.43</b>	<b>10,815,575.41</b>	<b>37,240,397.84</b>	<b>32,487,166.00</b>	<b>9,789,093.00</b>	<b>42,276,259.00</b>	<b>13.5%</b>
<b>EMPLOYEE BENEFITS</b>									
STRS		3101-3102	9,663,387.80	8,626,255.99	18,289,643.79	14,904,711.00	2,878,479.00	17,783,190.00	-2.8%
PERS		3201-3202	3,559,339.00	1,223,464.88	4,782,803.88	5,140,298.00	1,683,900.00	6,824,198.00	42.7%
OASDI/Medicare/Alternative		3301-3302	3,208,919.16	1,034,999.39	4,243,918.55	3,932,365.00	1,164,554.00	5,096,919.00	20.1%
Health and Welfare Benefits		3401-3402	10,456,614.99	1,952,351.10	12,408,966.09	8,227,816.00	2,809,100.00	11,036,916.00	-11.1%
Unemployment Insurance		3501-3502	57,557.88	12,532.38	70,090.26	69,778.00	18,800.00	88,578.00	26.4%
Workers' Compensation		3601-3602	5,496,287.63	1,307,476.96	6,803,764.59	6,745,690.00	1,875,923.00	8,621,613.00	26.7%
OPEB, Allocated		3701-3702	1,114,463.22	0.00	1,114,463.22	0.00	0.00	0.00	-100.0%
OPEB, Active Employees		3751-3752	115,043.62	0.00	115,043.62	0.00	0.00	0.00	-100.0%
Other Employee Benefits		3901-3902	316,887.50	148,665.00	465,552.50	0.00	0.00	0.00	-100.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>33,988,500.80</b>	<b>14,305,745.70</b>	<b>48,294,246.50</b>	<b>39,020,658.00</b>	<b>10,430,756.00</b>	<b>49,451,414.00</b>	<b>2.4%</b>
<b>BOOKS AND SUPPLIES</b>									
Approved Textbooks and Core Curricula Materials		4100	4,762,823.58	106,682.29	4,869,505.87	0.00	6,140.00	6,140.00	-99.9%
Books and Other Reference Materials		4200	220,319.57	1,097,093.90	1,317,413.47	248,270.00	1,060,231.00	1,308,501.00	-0.7%
Materials and Supplies		4300	4,147,105.98	2,689,497.66	6,836,603.64	5,371,907.00	1,863,550.00	7,235,457.00	5.8%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals			2017-18 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)	
Noncapitalized Equipment		4400	2,775,984.22	1,167,062.90	3,943,047.12	1,359,125.00	388,010.00	1,747,135.00	-55.7%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>11,906,233.35</b>	<b>5,060,336.75</b>	<b>16,966,570.10</b>	<b>6,979,302.00</b>	<b>3,317,931.00</b>	<b>10,297,233.00</b>	<b>-39.3%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>									
Subagreements for Services		5100	1,498,079.77	12,530,415.86	14,028,495.63	622,480.00	17,206,947.00	17,829,427.00	27.1%
Travel and Conferences		5200	463,428.94	187,139.57	650,568.51	1,115,975.00	553,700.00	1,669,675.00	156.6%
Dues and Memberships		5300	156,076.47	23,901.10	179,977.57	61,198.00	26,225.00	87,423.00	-51.4%
Insurance		5400 - 5450	1,562,370.00	0.00	1,562,370.00	1,700,000.00	0.00	1,700,000.00	8.8%
Operations and Housekeeping Services		5500	3,851,399.85	88,533.55	3,939,933.40	3,259,708.00	278,345.00	3,538,053.00	-10.2%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,160,894.78	2,561,164.68	3,722,059.46	662,708.00	2,880,705.00	3,543,413.00	-4.8%
Transfers of Direct Costs		5710	164,134.90	(164,134.90)	0.00	(45,644.00)	45,644.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(10,064.48)	(33,400.00)	(43,464.48)	0.00	0.00	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	17,177,375.56	4,620,175.11	21,797,550.67	18,258,108.00	2,266,706.00	20,524,814.00	-5.8%
Communications		5900	1,091,256.89	7,248.71	1,098,505.60	(2,848,305.00)	3,000.00	(2,845,305.00)	-359.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>27,114,952.68</b>	<b>19,821,043.68</b>	<b>46,935,996.36</b>	<b>22,786,228.00</b>	<b>23,261,272.00</b>	<b>46,047,500.00</b>	<b>-1.9%</b>

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals			2017-18 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	513,589.50	0.00	513,589.50	0.00	10,000.00	10,000.00	-98.1%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	55,000.00	28,850.00	83,850.00	550,000.00	733,033.00	1,283,033.00	1430.2%
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	258,918.04	90,465.32	349,383.36	287,000.00	260,000.00	547,000.00	56.6%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>827,507.54</b>	<b>119,315.32</b>	<b>946,822.86</b>	<b>837,000.00</b>	<b>1,003,033.00</b>	<b>1,840,033.00</b>	<b>94.3%</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	45,354.41	0.00	45,354.41	0.00	1,000,000.00	1,000,000.00	2104.9%
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%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals			2017-18 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)	
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	970,385.06	0.00	970,385.06	499,585.00	0.00	499,585.00	-48.5%
Other Debt Service - Principal		7439	1,609,213.95	0.00	1,609,213.95	941,600.00	0.00	941,600.00	-41.5%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			2,624,953.42	0.00	2,624,953.42	1,441,185.00	1,000,000.00	2,441,185.00	-7.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>									
Transfers of Indirect Costs		7310	(948,537.74)	948,537.74	0.00	(481,480.00)	481,480.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(168,251.22)	0.00	(168,251.22)	(800,949.00)	0.00	(800,949.00)	376.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(1,116,788.96)	948,537.74	(168,251.22)	(1,282,429.00)	481,480.00	(800,949.00)	376.0%
TOTAL, EXPENDITURES			198,666,649.27	66,368,930.63	265,035,579.90	202,663,868.00	68,749,326.00	271,413,194.00	2.4%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals			2017-18 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	3,567,083.00	0.00	3,567,083.00	3,667,083.00	0.00	3,667,083.00	2.8%
(b) TOTAL, INTERFUND TRANSFERS OUT			3,567,083.00	0.00	3,567,083.00	3,667,083.00	0.00	3,667,083.00	2.8%
<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%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals			2017-18 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)	
(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	(27,813,857.33)	27,813,857.33	0.00	(33,630,758.00)	33,630,758.00	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			(27,813,857.33)	27,813,857.33	0.00	(33,630,758.00)	33,630,758.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			(31,380,940.33)	27,813,857.33	(3,567,083.00)	(37,297,841.00)	33,630,758.00	(3,667,083.00)	2.8%

Description	Function Codes	Object Codes	2016-17 Unaudited Actuals			2017-18 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	217,947,571.33	0.00	217,947,571.33	226,006,989.00	0.00	226,006,989.00	3.7%
2) Federal Revenue		8100-8299	41,140.00	16,590,911.03	16,632,051.03	0.00	21,575,416.00	21,575,416.00	29.7%
3) Other State Revenue		8300-8599	8,594,350.38	22,050,332.25	30,644,682.63	8,918,937.00	15,224,394.00	24,143,331.00	-21.2%
4) Other Local Revenue		8600-8799	2,274,803.23	999,880.23	3,274,683.46	1,280,000.00	65,000.00	1,345,000.00	-58.9%
5) TOTAL, REVENUES			228,857,864.94	39,641,123.51	268,498,988.45	236,205,926.00	36,864,810.00	273,070,736.00	1.7%
<b>B. EXPENDITURES (Objects 1000-7999)</b>									
1) Instruction	1000-1999		119,031,366.05	46,689,679.13	165,721,045.18	117,241,573.00	49,366,076.00	166,607,649.00	0.5%
2) Instruction - Related Services	2000-2999		16,768,700.57	6,561,513.78	23,330,214.35	20,788,948.00	4,516,575.00	25,305,523.00	8.5%
3) Pupil Services	3000-3999		16,998,185.52	4,328,401.90	21,326,587.42	21,138,606.00	4,514,505.00	25,653,111.00	20.3%
4) Ancillary Services	4000-4999		1,287,226.90	16,392.00	1,303,618.90	1,666,538.00	4,000.00	1,670,538.00	28.1%
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		21,681,894.21	1,137,023.41	22,818,917.62	18,315,386.00	717,406.00	19,032,792.00	-16.6%
8) Plant Services	8000-8999		20,274,322.60	7,635,920.41	27,910,243.01	22,071,632.00	8,630,764.00	30,702,396.00	10.0%
9) Other Outgo	9000-9999	Except 7600-7699	2,624,953.42	0.00	2,624,953.42	1,441,185.00	1,000,000.00	2,441,185.00	-7.0%
10) TOTAL, EXPENDITURES			198,666,649.27	66,368,930.63	265,035,579.90	202,663,868.00	68,749,326.00	271,413,194.00	2.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			30,191,215.67	(26,727,807.12)	3,463,408.55	33,542,058.00	(31,884,516.00)	1,657,542.00	-52.1%
<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	3,567,083.00	0.00	3,567,083.00	3,667,083.00	0.00	3,667,083.00	2.8%
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	(27,813,857.33)	27,813,857.33	0.00	(33,630,758.00)	33,630,758.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(31,380,940.33)	27,813,857.33	(3,567,083.00)	(37,297,841.00)	33,630,758.00	(3,667,083.00)	2.8%

Description	Function Codes	Object Codes	2016-17 Unaudited Actuals			2017-18 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>			(1,189,724.66)	1,086,050.21	(103,674.45)	(3,755,783.00)	1,746,242.00	(2,009,541.00)	1838.3%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	49,997,954.06	9,289,397.93	59,287,351.99	48,808,229.40	10,375,448.14	59,183,677.54	-0.2%
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)			49,997,954.06	9,289,397.93	59,287,351.99	48,808,229.40	10,375,448.14	59,183,677.54	-0.2%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			49,997,954.06	9,289,397.93	59,287,351.99	48,808,229.40	10,375,448.14	59,183,677.54	-0.2%
2) Ending Balance, June 30 (E + F1e)			48,808,229.40	10,375,448.14	59,183,677.54	45,052,446.40	12,121,690.14	57,174,136.54	-3.4%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	150,000.00	0.00	150,000.00	0.00	0.00	0.00	-100.0%
Stores		9712	299,500.69	0.00	299,500.69	0.00	0.00	0.00	-100.0%
Prepaid Expenditures		9713	7,893.60	0.00	7,893.60	0.00	0.00	0.00	-100.0%
All Others		9719	838,893.76	0.00	838,893.76	0.00	0.00	0.00	-100.0%
b) Restricted		9740	0.00	10,375,448.14	10,375,448.14	0.00	12,121,690.14	12,121,690.14	16.8%
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	39,185,258.35	0.00	39,185,258.35	36,524,957.81	0.00	36,524,957.81	-6.8%
Reserved for Future Obligations	0000	9780	39,185,258.35		39,185,258.35				
Reserved for Future Obligations	0000	9780				36,524,957.81		36,524,957.81	
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	8,326,683.00	0.00	8,326,683.00	8,527,488.59	0.00	8,527,488.59	2.4%
Unassigned/Unappropriated Amount			0.00	0.00	0.00	0.00	0.00	0.00	0.0%

<b>Resource</b>	<b>Description</b>	<b>2016-17 Unaudited Actuals</b>	<b>2017-18 Budget</b>
5640	Medi-Cal Billing Option	230,618.93	230,618.93
5810	Other Restricted Federal	1,037,828.10	1,037,828.10
6264	Educator Effectiveness (15-16)	1,240,740.52	1,240,740.52
6300	Lottery: Instructional Materials	334,671.32	334,671.32
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	3,416,907.72	4,569,107.72
7338	College Readiness Block Grant	507,455.61	507,455.61
8150	Ongoing & Major Maintenance Account (RMA: Education Code Secti	0.00	817,423.00
9010	Other Restricted Local	3,562,088.33	3,338,707.33
<b>Total, Restricted Balance</b>		<b>10,375,448.14</b>	<b>12,121,690.14</b>

# **Adult Education**

## **Fund 11.0**

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

**Compton Unified School District**  
**Unaudited Actuals**  
**Explanation of Changes**  
**Estimated Actuals vs Unaudited Actuals**

**Adult Education Fund (11)**

**Changes to Revenue**

Increase in Other State Revenue	\$ 373,202
Increase in Other Local Revenue	96,818

<b>Total Increase/(Decrease) in Revenue</b>	<b>\$ 470,020</b>
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**Changes to Expenditures**

Increase/(Decrease) in Certificated Salaries, primarily due to increase/(reductions) in extra duties.	\$ (154,774)
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Increase/(Decrease) in Classified Salaries, primarily due to increase/(reductions) in extra duties and overtime.	\$ (20,201)
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Increase/(Decrease) in Employee Benefits primarily due to due to increase/(reductions) in extra duties and overtime.	\$ (18,151)
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Increase/(Decrease) in All Other Expenditures, primarily due to increases/(reductions) in expenditures in these areas.	(104,205)
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<b>Total Increase in Expenditures</b>	<b>\$ (297,331)</b>
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**Changes to Other Financing Sources/Uses**

<i>None apply</i>	\$ -
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<b>Total Increase/Decrease in Other Financing Sources/Uses</b>	<b>\$ -</b>
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<b>NET CHANGE IN ADULT EDUCATION FUND BALANCE</b>	<b>\$ 767,351</b>
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**Compton Unified School District  
Adult Education Fund  
Unaudited Actuals  
Estimated Actuals vs Unaudited Actuals  
Revenue and Expenditures by Objects**

			a	b	c	d
						c-b
1	Description		2016-17	2016-17	2016-17	
2	Revenue Detail	Account Codes	Adopted Budget	Estimated Actuals	Unaudited Actuals	Variance
3	LCFF/Revenue Limit	8010-8099	-	-	-	-
4	Federal Revenue	8100-8299	-	-	-	-
5	Other State Revenue	8300-8599	1,064,567	1,064,567	1,437,769	373,202
6	Other Local Revenue	8600-8799	-	-	96,818	96,818
7	<b>TOTAL REVENUES</b>		1,064,567	1,064,567	1,534,587	470,020
8	<b>Expenditure Detail</b>					
9	Certificated Salaries	1000-1999	914,798	933,371	778,597	(154,774)
10	Classified Salaries	2000-2999	151,862	157,323	137,122	(20,201)
11	Employee Benefits	3000-3999	319,716	351,450	333,299	(18,151)
12	Books & Supplies	4000-4999	20,274	34,362	38,515	4,153
13	Services	5000-5999	-	291,225	187,869	(103,356)
14	Capital Outlay	6000-6999	-	30,000	24,999	(5,001)
		7100-7299				
15	Other Outgo	7400-7499	-	-	-	-
16	Other Outgo - Transfer of Indirect Cost	7300-7399	-	-	-	-
17	<b>TOTAL EXPENDITURES</b>		1,406,650	1,797,731	1,500,398	(297,333)
18	<b>EXCESS(DEFICIENCY)</b>		(342,083)	(733,164)	34,189	767,353
19						
20	<b>OTHER FINANCING SOURCES/USES</b>					
21	Transfers In	8900-8929	342,083	342,083	342,083	-
22	Transfers Out	7600-7629	-	-	-	-
23	Other Sources	8930-8979	-	-	-	-
24	Other Uses	7630-7629	-	-	-	-
25	Contributions	8980-8999	-	-	-	-
26	<b>TOTAL OTHER SOURCES/USES</b>		342,083	342,083	342,083	-
27	<b>NET INCREASE/DECREASE TO FUND BALANCE</b>		-	(391,081)	376,272	767,353
28						
29	<b>BEGINNING BALANCE</b>	9791	1,269,119	1,269,119	1,269,119	-
30	<b>ENDING BALANCE</b>		1,269,119	878,038	1,645,391	767,353
31						
32	<b>COMPONENTS OF ENDING FUND BALANCE</b>					
33	Revolving Cash	9711	-	-	-	-
34	Stores	9712	-	-	-	-
35	Prepaid Expenditures	9713	-	-	-	-
	All Others	9719	-	-	-	-
36	Restricted	9740	784,061	392,980	1,052,342	659,362
37	Reserve for Economic Uncertainty	9789	-	-	-	-
38	Assigned	9780	485,058	485,058	593,047	107,989
39	Undesignated	9790	-	-	-	-
40	<b>Total</b>		1,269,119	878,038	1,645,389	767,353

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 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	1,437,769.01	2,479,134.00	72.4%
4) Other Local Revenue		8600-8799	96,817.64	0.00	-100.0%
5) TOTAL, REVENUES			1,534,586.65	2,479,134.00	61.6%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	778,596.54	1,318,356.00	69.3%
2) Classified Salaries		2000-2999	137,122.11	154,844.00	12.9%
3) Employee Benefits		3000-3999	333,299.06	463,091.00	38.9%
4) Books and Supplies		4000-4999	38,514.51	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	187,868.88	0.00	-100.0%
6) Capital Outlay		6000-6999	24,998.72	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	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,500,399.82	1,936,291.00	29.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>					
			34,186.83	542,843.00	1487.9%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	342,083.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			342,083.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			376,269.83	542,843.00	44.3%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,269,119.09	1,645,388.92	29.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,269,119.09	1,645,388.92	29.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,269,119.09	1,645,388.92	29.6%
2) Ending Balance, June 30 (E + F1e)			1,645,388.92	2,188,231.92	33.0%
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			1,052,341.87	1,595,184.87	51.6%
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	593,047.05	0.00	-100.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	593,047.05	New

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	1,757,919.08		
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	133,462.94		
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			1,891,382.02		
<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	245,993.10		
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			245,993.10		
<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)			1,645,388.92		

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 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%
TOTAL, LCFF SOURCES			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%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<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%
Pass-Through Revenues from State Sources					
		8587	0.00	0.00	0.0%
Adult Education Block Grant Program	6391	8590	1,302,880.01	2,479,134.00	90.3%
All Other State Revenue	All Other	8590	134,889.00	0.00	-100.0%
TOTAL, OTHER STATE REVENUE			1,437,769.01	2,479,134.00	72.4%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 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	9,246.14	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	6,775.00	0.00	-100.0%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	80,796.50	0.00	-100.0%
Tuition		8710	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>96,817.64</b>	<b>0.00</b>	<b>-100.0%</b>
<b>TOTAL, REVENUES</b>			<b>1,534,586.65</b>	<b>2,479,134.00</b>	<b>61.6%</b>

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	654,691.60	1,175,674.00	79.6%
Certificated Pupil Support Salaries		1200	990.00	14,954.00	1410.5%
Certificated Supervisors' and Administrators' Salaries		1300	122,914.94	127,728.00	3.9%
Other Certificated Salaries		1900	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>778,596.54</b>	<b>1,318,356.00</b>	<b>69.3%</b>
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	29,535.88	30,418.00	3.0%
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	107,586.23	124,426.00	15.7%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>137,122.11</b>	<b>154,844.00</b>	<b>12.9%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	107,901.94	155,265.00	43.9%
PERS		3201-3202	46,636.11	58,981.00	26.5%
OASDI/Medicare/Alternative		3301-3302	33,968.91	44,056.00	29.7%
Health and Welfare Benefits		3401-3402	98,049.90	130,394.00	33.0%
Unemployment Insurance		3501-3502	455.91	736.00	61.4%
Workers' Compensation		3601-3602	45,786.29	73,659.00	60.9%
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	500.00	0.00	-100.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>333,299.06</b>	<b>463,091.00</b>	<b>38.9%</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	35,736.79	0.00	-100.0%
Noncapitalized Equipment		4400	2,777.72	0.00	-100.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>38,514.51</b>	<b>0.00</b>	<b>-100.0%</b>

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	168,066.50	0.00	-100.0%
Travel and Conferences		5200	3,553.30	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	1,500.00	0.00	-100.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	663.00	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	1,948.18	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	12,137.90	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>187,868.88</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	0.00	0.00	0.0%
Equipment		6400	24,998.72	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>24,998.72</b>	<b>0.00</b>	<b>-100.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
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%
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	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			0.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			1,500,399.82	1,936,291.00	29.1%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	342,083.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			342,083.00	0.00	-100.0%
<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>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			342,083.00	0.00	-100.0%

Description	Function Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 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	1,437,769.01	2,479,134.00	72.4%
4) Other Local Revenue		8600-8799	96,817.64	0.00	-100.0%
5) TOTAL, REVENUES			1,534,586.65	2,479,134.00	61.6%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		1,173,912.85	1,590,995.00	35.5%
2) Instruction - Related Services	2000-2999		323,743.06	329,370.00	1.7%
3) Pupil Services	3000-3999		1,243.91	15,926.00	1180.3%
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		0.00	0.00	0.0%
8) Plant Services	8000-8999		1,500.00	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,500,399.82	1,936,291.00	29.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>					
			34,186.83	542,843.00	1487.9%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	342,083.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			342,083.00	0.00	-100.0%

Description	Function Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			376,269.83	542,843.00	44.3%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	1,269,119.09	1,645,388.92	29.6%
b) Audit Adjustments			0.00	0.00	0.0%
		9793			
c) As of July 1 - Audited (F1a + F1b)			1,269,119.09	1,645,388.92	29.6%
d) Other Restatements			0.00	0.00	0.0%
		9795			
e) Adjusted Beginning Balance (F1c + F1d)			1,269,119.09	1,645,388.92	29.6%
2) Ending Balance, June 30 (E + F1e)			1,645,388.92	2,188,231.92	33.0%
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			1,052,341.87	1,595,184.87	51.6%
		9740			
c) Committed					
Stabilization Arrangements			0.00	0.00	0.0%
		9750			
Other Commitments (by Resource/Object)			0.00	0.00	0.0%
		9760			
d) Assigned					
Other Assignments (by Resource/Object)			593,047.05	0.00	-100.0%
		9780			
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties			0.00	0.00	0.0%
		9789			
Unassigned/Unappropriated Amount			0.00	593,047.05	New
		9790			

<b>Resource</b>	<b>Description</b>	<b>2016-17 Unaudited Actuals</b>	<b>2017-18 Budget</b>
6391	Adult Education Block Grant Program	941,592.55	1,484,435.55
9010	Other Restricted Local	110,749.32	110,749.32
Total, Restricted Balance		<u>1,052,341.87</u>	<u>1,595,184.87</u>

# **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**  
**Unaudited Actuals**  
**Explanation of Changes**  
**Estimated Actuals vs Unaudited Actuals**

**Child Development Fund (12)**

**Changes to Revenue**

Increase/(Decrease) in Other State Revenue	\$ (288,857)
Increase in Other Local Revenue	27,134

<b>Total Increase/(Decrease) in Revenue</b>	<b>\$ (261,723)</b>
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**Changes to Expenditures**

Increase/(Decrease) in Certificated Salaries, primarily due to increase/(reductions) in extra duties.	\$ (10,655)
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Increase/(Decrease) in Classified Salaries, primarily due to increase/(reductions) in extra duties and overtime.	\$ (58,408)
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Increase/(Decrease) in Employee Benefits primarily due to due to increase/(reductions) in extra duties and overtime.	\$ (23,719)
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Increase/(Decrease) in All Other Expenditures, primarily due to increases/(reductions) in expenditures in these areas.	(130,544)
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<b>Total Increase in Expenditures</b>	<b>\$ (223,326)</b>
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**Changes to Other Financing Sources/Uses**

<i>None apply</i>	\$ -
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<b>Total Increase/Decrease in Other Financing Sources/Uses</b>	<b>\$ -</b>
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<b>NET CHANGE IN ADULT EDUCATION FUND BALANCE</b>	<b>\$ (38,397)</b>
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**Compton Unified School District  
Child Development Fund  
Unaudited Actuals  
Estimated Actuals vs Unaudited Actuals  
Revenue and Expenditures by Objects**

			a	b	c	d
						<b>c-b</b>
1	Description		2016-17	2016-17	2016-17	
2	Revenue Detail	Account Codes	Adopted Budget	Estimated Actuals	Unaudited Actuals	Variance
3	LCFF/Revenue Limit	8010-8099	-	-	-	-
4	Federal Revenue	8100-8299	-	-	-	-
5	Other State Revenue	8300-8599	2,288,060	3,014,565	2,725,708	(288,857)
6	Other Local Revenue	8600-8799	-	-	27,134	27,134
7	<b>TOTAL REVENUES</b>		2,288,060	3,014,565	2,752,842	(261,723)
8	<b>Expenditure Detail</b>					
9	Certificated Salaries	1000-1999	901,398	904,450	893,795	(10,655)
10	Classified Salaries	2000-2999	570,420	556,875	498,467	(58,408)
11	Employee Benefits	3000-3999	532,843	541,602	517,883	(23,719)
12	Books & Supplies	4000-4999	98,721	338,721	443,186	104,465
13	Services	5000-5999	40,000	634,723	376,140	(258,583)
14	Capital Outlay	6000-6999	-	-	-	-
15	Other Outgo	7100-7299 7400-7499	-	-	-	-
16	Other Outgo - Transfer of Indirect Cost	7300-7399	144,678	144,678	168,251	23,573
17	<b>TOTAL EXPENDITURES</b>		2,288,060	3,121,049	2,897,723	(223,326)
18	<b>EXCESS(DEFICIENCY)</b>		-	(106,484)	(144,881)	(38,397)
19						
20	<b>OTHER FINANCING SOURCES/USES</b>					
21	Transfers In	8900-8929	-	-	-	-
22	Transfers Out	7600-7629	-	-	-	-
23	Other Sources	8930-8979	-	-	-	-
24	Other Uses	7630-7629	-	-	-	-
25	Contributions	8980-8999	-	-	-	-
26	<b>TOTAL OTHER SOURCES/USES</b>		-	-	-	-
27	<b>NET INCREASE/DECREASE TO FUND BALANCE</b>		-	(106,484)	(144,881)	(38,397)
28						
29	<b>BEGINNING BALANCE</b>	9791	344,305	568,642	568,642	0
30	<b>ENDING BALANCE</b>		344,305	462,158	423,761	(38,397)
31						
32	<b>COMPONENTS OF ENDING FUND BALANCE</b>					
33	Revolving Cash	9711	-	-	-	-
34	Stores	9712	-	-	-	-
35	Prepaid Expenditures	9713	-	-	-	-
	All Others	9719	-	-	-	-
36	Restricted	9740	334,575	445,425	393,589	(51,836)
37	Reserve for Economic Uncertainty	9789	-	-	-	-
38	Assigned	9780	9,830	16,732	30,171	13,439
39	Undesignated	9790	-	-	-	-
40	<b>Total</b>		344,405	462,158	423,760	(38,397)

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 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	2,725,707.82	2,438,859.00	-10.5%
4) Other Local Revenue		8600-8799	27,133.84	0.00	-100.0%
5) TOTAL, REVENUES			2,752,841.66	2,438,859.00	-11.4%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	893,794.89	1,027,871.00	15.0%
2) Classified Salaries		2000-2999	498,466.94	649,289.00	30.3%
3) Employee Benefits		3000-3999	517,883.26	617,021.00	19.1%
4) Books and Supplies		4000-4999	443,186.43	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	376,140.10	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	168,251.22	144,678.00	-14.0%
9) TOTAL, EXPENDITURES			2,897,722.84	2,438,859.00	-15.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(144,881.18)	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	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(144,881.18)	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	568,641.60	423,760.42	-25.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			568,641.60	423,760.42	-25.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			568,641.60	423,760.42	-25.5%
2) Ending Balance, June 30 (E + F1e)			423,760.42	423,760.42	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			393,589.37	393,589.37	0.0%
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	30,171.05	0.00	-100.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	30,171.05	New

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	(870,134.53)		
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	1,822,976.47		
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			952,841.94		
<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	529,081.52		
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			529,081.52		
<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)			423,760.42		

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 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%
Title I, Part A, Basic	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	2,693,534.82	2,438,859.00	-9.5%
All Other State Revenue	All Other	8590	32,173.00	0.00	-100.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>2,725,707.82</b>	<b>2,438,859.00</b>	<b>-10.5%</b>
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	16,933.84	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	10,200.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>27,133.84</b>	<b>0.00</b>	<b>-100.0%</b>
<b>TOTAL, REVENUES</b>			<b>2,752,841.66</b>	<b>2,438,859.00</b>	<b>-11.4%</b>

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	739,742.19	808,333.00	9.3%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	154,052.70	219,538.00	42.5%
Other Certificated Salaries		1900	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>893,794.89</b>	<b>1,027,871.00</b>	<b>15.0%</b>
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	414,149.24	559,990.00	35.2%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	1,320.30	0.00	-100.0%
Clerical, Technical and Office Salaries		2400	82,997.40	89,299.00	7.6%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>498,466.94</b>	<b>649,289.00</b>	<b>30.3%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	93,476.00	101,914.00	9.0%
PERS		3201-3202	92,512.56	130,733.00	41.3%
OASDI/Medicare/Alternative		3301-3302	72,800.22	74,636.00	2.5%
Health and Welfare Benefits		3401-3402	173,626.65	222,516.00	28.2%
Unemployment Insurance		3501-3502	690.59	864.00	25.1%
Workers' Compensation		3601-3602	69,662.24	86,358.00	24.0%
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	15,115.00	0.00	-100.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>517,883.26</b>	<b>617,021.00</b>	<b>19.1%</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	345,356.11	0.00	-100.0%
Noncapitalized Equipment		4400	97,830.32	0.00	-100.0%
Food		4700	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>443,186.43</b>	<b>0.00</b>	<b>-100.0%</b>

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	1,612.51	0.00	-100.0%
Dues and Memberships		5300	3,776.00	0.00	-100.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	214,026.00	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	34,921.39	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	121,804.20	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>376,140.10</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	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	168,251.22	144,678.00	-14.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>168,251.22</b>	<b>144,678.00</b>	<b>-14.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>2,897,722.84</b>	<b>2,438,859.00</b>	<b>-15.8%</b>

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund		8911	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 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	2,725,707.82	2,438,859.00	-10.5%
4) Other Local Revenue		8600-8799	27,133.84	0.00	-100.0%
5) TOTAL, REVENUES			2,752,841.66	2,438,859.00	-11.4%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		2,203,356.68	1,881,383.00	-14.6%
2) Instruction - Related Services	2000-2999		327,888.94	412,798.00	25.9%
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		168,251.22	144,678.00	-14.0%
8) Plant Services	8000-8999		198,226.00	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			2,897,722.84	2,438,859.00	-15.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(144,881.18)	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	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(144,881.18)	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	568,641.60	423,760.42	-25.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			568,641.60	423,760.42	-25.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			568,641.60	423,760.42	-25.5%
2) Ending Balance, June 30 (E + F1e)			423,760.42	423,760.42	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			393,589.37	393,589.37	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	30,171.05	0.00	-100.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	30,171.05	New

<b>Resource</b>	<b>Description</b>	<b>2016-17 Unaudited Actuals</b>	<b>2017-18 Budget</b>
6130	Child Development: Center-Based Reserve Account	372,541.99	372,541.99
9010	Other Restricted Local	21,047.38	21,047.38
Total, Restricted Balance		<u>393,589.37</u>	<u>393,589.37</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**  
**Unaudited Actuals**  
**Explanation of Changes**  
**Estimated Actuals vs Unaudited Actuals**

**Cafeteria Fund (13)**

**Changes to Revenue**

Increase/(Decrease) in Other State Revenue	\$ 136,484
Increase/(Decrease) in Other Local Revenue	(74,220)
	-
<b>Total Increase/(Decrease) in Revenue</b>	<b>\$ 62,264</b>

**Changes to Expenditures**

Increase/(Decrease) in Certificated Salaries, primarily due to increase/(reductions) in extra duties.	\$ -
Increase/(Decrease) in Classified Salaries, primarily due to increase/(reductions) in extra duties and overtime.	\$ (1,608,195)
Increase/(Decrease) in Employee Benefits primarily due to due to increase/(reductions) in extra duties and overtime.	\$ (428,447)
Increase/(Decrease) in All Other Expenditures, primarily due to increases/(reductions) in expenditures in these areas.	2,103,204
<b>Total Increase in Expenditures</b>	<b>\$ 66,562</b>

**Changes to Other Financing Sources/Uses**

<i>None apply</i>	\$ -
<b>Total Increase/Decrease in Other Financing Sources/Uses</b>	<b>\$ -</b>

<b>NET CHANGE IN ADULT EDUCATION FUND BALANCE</b>	<b>\$ (4,298)</b>
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**Compton Unified School District  
Cafeteria Special Revenue Fund  
Unaudited Actuals  
Estimated Actuals vs Unaudited Actuals  
Revenue and Expenditures by Objects**

			a	b	c	d
						c-b
1	Description		2016-17	2016-17	2016-17	
2	Revenue Detail	Account Codes	Adopted Budget	Estimated Actuals	Unaudited Actuals	Variance
3	LCFF/Revenue Limit	8010-8099	-	-	-	-
4	Federal Revenue	8100-8299	15,000,000	15,066,000	13,494,368	(1,571,632)
5	Other State Revenue	8300-8599	814,586	814,586	951,070	136,484
6	Other Local Revenue	8600-8799	103,814	103,814	29,594	(74,220)
7	<b>TOTAL REVENUES</b>		15,918,400	15,984,400	14,475,031	(1,509,369)
8	<b>Expenditure Detail</b>					
9	Certificated Salaries	1000-1999	-	-	-	-
10	Classified Salaries	2000-2999	6,676,532	6,176,534	4,568,339	(1,608,195)
11	Employee Benefits	3000-3999	2,181,874	2,080,099	1,651,652	(428,447)
12	Books & Supplies	4000-4999	6,007,393	5,402,943	7,744,588	2,341,645
13	Services	5000-5999	306,142	609,147	561,488	(47,659)
14	Capital Outlay	6000-6999	-	134,511	-	(134,511)
15	Other Outgo	7100-7299 7400-7499	-	-	-	-
16	Other Outgo - Transfer of Indirect Cost	7300-7399	746,459	56,271	-	(56,271)
17	<b>TOTAL EXPENDITURES</b>		15,918,400	14,459,505	14,526,067	66,562
18	<b>EXCESS(DEFICIENCY)</b>		-	1,524,895	(51,036)	(1,575,931)
19						
20	<b>OTHER FINANCING SOURCES/USES</b>					
21	Transfers In	8900-8929	-	-	-	-
22	Transfers Out	7600-7629	-	-	-	-
23	Other Sources	8930-8979	-	-	-	-
24	Other Uses	7630-7629	-	-	-	-
25	Contributions	8980-8999	-	-	-	-
26	<b>TOTAL OTHER SOURCES/USES</b>		-	-	-	-
27	<b>NET INCREASE/DECREASE TO FUND BALANCE</b>		-	1,524,895	(51,036)	(1,575,931)
28						
29	<b>BEGINNING BALANCE</b>	9791	1,104,551	693,091	693,091	-
30	<b>ENDING BALANCE</b>		1,104,551	2,217,986	642,056	(1,575,931)
31						
32	<b>COMPONENTS OF ENDING FUND BALANCE</b>					
33	Revolving Cash	9711	-	-	-	-
34	Stores	9712	-	-	81,434	81,434
35	Prepaid Expenditures	9713	-	-	-	-
	All Others	9719	-	-	-	-
36	Restricted	9740	1,048,438	2,163,621	477,965	(1,685,656)
37	Reserve for Economic Uncertainty	9789	-	-	-	-
38	Assigned	9780	56,113	54,366	82,657	28,291
39	Undesignated	9790	-	-	-	-
40	<b>Total</b>		1,104,551	2,217,987	642,056	(1,575,931)

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	13,494,367.72	15,591,573.00	15.5%
3) Other State Revenue		8300-8599	951,070.00	814,586.00	-14.4%
4) Other Local Revenue		8600-8799	29,593.71	0.00	-100.0%
5) TOTAL, REVENUES			14,475,031.43	16,406,159.00	13.3%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	4,568,339.16	6,520,605.00	42.7%
3) Employee Benefits		3000-3999	1,651,651.97	2,428,505.00	47.0%
4) Books and Supplies		4000-4999	7,744,588.12	6,166,743.00	-20.4%
5) Services and Other Operating Expenditures		5000-5999	561,487.69	632,727.00	12.7%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	656,271.00	New
9) TOTAL, EXPENDITURES			14,526,066.94	16,404,851.00	12.9%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(51,035.51)	1,308.00	-102.6%
<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	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(51,035.51)	1,308.00	-102.6%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,511,305.06	642,055.55	-81.7%
b) Audit Adjustments		9793	(1,059,858.92)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			2,451,446.14	642,055.55	-73.8%
d) Other Restatements		9795	(1,758,355.08)	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			693,091.06	642,055.55	-7.4%
2) Ending Balance, June 30 (E + F1e)			642,055.55	643,363.55	0.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	81,434.09	0.00	-100.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			477,964.61	559,404.07	17.0%
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	82,656.85	0.00	-100.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	83,959.48	New

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	1,184,189.45		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	2,773,669.53		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	81,434.09		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			4,039,293.07		
<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	1,343,202.62		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	2,000,000.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	54,034.90		
6) TOTAL, LIABILITIES			3,397,237.52		
<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)			642,055.55		

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	13,489,002.62	15,591,573.00	15.6%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	5,365.10	0.00	-100.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>13,494,367.72</b>	<b>15,591,573.00</b>	<b>15.5%</b>
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	951,070.00	814,586.00	-14.4%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>951,070.00</b>	<b>814,586.00</b>	<b>-14.4%</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	5,182.25	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	24,411.46	0.00	-100.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>29,593.71</b>	<b>0.00</b>	<b>-100.0%</b>
<b>TOTAL, REVENUES</b>			<b>14,475,031.43</b>	<b>16,406,159.00</b>	<b>13.3%</b>

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 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	2,315,739.33	3,743,283.00	61.6%
Classified Supervisors' and Administrators' Salaries		2300	2,034,573.33	2,485,876.00	22.2%
Clerical, Technical and Office Salaries		2400	211,546.50	281,646.00	33.1%
Other Classified Salaries		2900	6,480.00	9,800.00	51.2%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>4,568,339.16</b>	<b>6,520,605.00</b>	<b>42.7%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	581,776.86	929,791.00	59.8%
OASDI/Medicare/Alternative		3301-3302	350,406.27	489,300.00	39.6%
Health and Welfare Benefits		3401-3402	425,273.23	643,725.00	51.4%
Unemployment Insurance		3501-3502	2,278.48	3,621.00	58.9%
Workers' Compensation		3601-3602	228,417.13	362,068.00	58.5%
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	63,500.00	0.00	-100.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>1,651,651.97</b>	<b>2,428,505.00</b>	<b>47.0%</b>
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	38,647.43	0.00	-100.0%
Noncapitalized Equipment		4400	50,641.40	0.00	-100.0%
Food		4700	7,655,299.29	6,166,743.00	-19.4%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>7,744,588.12</b>	<b>6,166,743.00</b>	<b>-20.4%</b>

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	6,694.19	6,950.00	3.8%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	261,778.13	618,821.00	136.4%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	117,100.97	327.00	-99.7%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	6,481.23	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	169,433.17	6,629.00	-96.1%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>561,487.69</b>	<b>632,727.00</b>	<b>12.7%</b>
<b>CAPITAL OUTLAY</b>					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	0.00	656,271.00	New
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>0.00</b>	<b>656,271.00</b>	<b>New</b>
<b>TOTAL, EXPENDITURES</b>			<b>14,526,066.94</b>	<b>16,404,851.00</b>	<b>12.9%</b>

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 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%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)					
			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	13,494,367.72	15,591,573.00	15.5%
3) Other State Revenue		8300-8599	951,070.00	814,586.00	-14.4%
4) Other Local Revenue		8600-8799	29,593.71	0.00	-100.0%
5) TOTAL, REVENUES			14,475,031.43	16,406,159.00	13.3%
<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		14,264,288.81	15,129,759.00	6.1%
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	656,271.00	New
8) Plant Services	8000-8999		261,778.13	618,821.00	136.4%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			14,526,066.94	16,404,851.00	12.9%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>					
			(51,035.51)	1,308.00	-102.6%
<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	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(51,035.51)	1,308.00	-102.6%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,511,305.06	642,055.55	-81.7%
b) Audit Adjustments		9793	(1,059,858.92)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			2,451,446.14	642,055.55	-73.8%
d) Other Restatements		9795	(1,758,355.08)	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			693,091.06	642,055.55	-7.4%
2) Ending Balance, June 30 (E + F1e)			642,055.55	643,363.55	0.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	81,434.09	0.00	-100.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			477,964.61	559,404.07	17.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	82,656.85	0.00	-100.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	83,959.48	New

<b>Resource</b>	<b>Description</b>	<b>2016-17 Unaudited Actuals</b>	<b>2017-18 Budget</b>
5310	Child Nutrition: School Programs (e.g., School Lunch, School I	0.00	81,439.46
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Cen	477,964.61	477,964.61
Total, Restricted Balance		<u>477,964.61</u>	<u>559,404.07</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  
 Unaudited Actuals  
 Explanation of Changes  
 Estimated Actuals vs Unaudited Actuals

**Deferred Maintenance Fund (14)**

**Changes to Revenue**

Increase in Other State Revenue	\$	-
Increase in Other Local Revenue		9,968
		-
<b>Total Increase/(Decrease) in Revenue</b>	<b>\$</b>	<b>9,968</b>

**Changes to Expenditures**

Increase/(Decrease) in Certificated Salaries, primarily due to increase/(reductions) in extra duties.	\$	-
Increase/(Decrease) in Classified Salaries, primarily due to increase/(reductions) in extra duties and overtime.	\$	-
Increase/(Decrease) in Employee Benefits primarily due to due to increase/(reductions) in extra duties and overtime.	\$	-
Increase/(Decrease) in All Other Expenditures, primarily due to increases/(reductions) in expenditures in these areas.		56,781
<b>Total Increase in Expenditures</b>	<b>\$</b>	<b>56,781</b>

**Changes to Other Financing Sources/Uses**

<i>None apply</i>	\$	-
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<b>Total Increase/Decrease in Other Financing Sources/Uses</b>	<b>\$</b>	<b>-</b>
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<b>NET CHANGE IN ADULT EDUCATION FUND BALANCE</b>	<b>\$</b>	<b>(46,813)</b>
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**Compton Unified School District  
Deferred Maintenance  
Unaudited Actuals  
Estimated Actuals vs Unaudited Actuals  
Revenue and Expenditures by Objects**

			a	b	c	d
						<b>c-b</b>
1	<b>Description</b>		<b>2016-17</b>	<b>2016-17</b>	<b>2016-17</b>	
2	<b>Revenue Detail</b>	<b>Account Codes</b>	<b>Adopted Budget</b>	<b>Estimated Actuals</b>	<b>Unaudited Actuals</b>	<b>Variance</b>
3	LCFF/Revenue Limit	8010-8099	-	-	-	-
4	Federal Revenue	8100-8299	-	-	-	-
5	Other State Revenue	8300-8599	-	-	-	-
6	Other Local Revenue	8600-8799	15,000	15,000	24,968	9,968
7	<b>TOTAL REVENUES</b>		15,000	15,000	24,968	9,968
8	<b>Expenditure Detail</b>					
9	Certificated Salaries	1000-1999	-	-	-	-
10	Classified Salaries	2000-2999	-	-	-	-
11	Employee Benefits	3000-3999	-	-	-	-
12	Books & Supplies	4000-4999	-	4,044	4,003	(41)
13	Services	5000-5999	1,792,500	3,253,535	3,255,906	2,371
14	Capital Outlay	6000-6999	1,447,500	2,995,312	3,049,763	54,451
15	Other Outgo	7100-7299 7400-7499	-	-	-	-
16	Other Outgo - Transfer of Indirect Cost	7300-7399	-	-	-	-
17	<b>TOTAL EXPENDITURES</b>		3,240,000	6,252,891	6,309,672	56,781
18	<b>EXCESS(DEFICIENCY)</b>		(3,225,000)	(6,237,891)	(6,284,704)	(46,813)
19						
20	<b>OTHER FINANCING SOURCES/USES</b>					
21	Transfers In	8900-8929	3,225,000	3,225,000	3,225,000	-
22	Transfers Out	7600-7629	-	-	-	-
23	Other Sources	8930-8979	-	-	-	-
24	Other Uses	7630-7629	-	-	-	-
25	Contributions	8980-8999	-	-	-	-
26	<b>TOTAL OTHER SOURCES/USES</b>		3,225,000	3,225,000	3,225,000	-
27	<b>NET INCREASE/DECREASE TO FUND BALANCE</b>		-	(3,012,891)	(3,059,704)	(46,813)
28						
29	<b>BEGINNING BALANCE</b>	9791	2,764,703	5,328,011	5,328,011	-
30	<b>ENDING BALANCE</b>		2,764,703	2,315,120	2,268,307	(46,813)
31						
32	<b>COMPONENTS OF ENDING FUND BALANCE</b>					
33	Revolving Cash	9711	-	-	-	-
34	Stores	9712	-	-	-	-
35	Prepaid Expenditures	9713	-	-	-	-
	All Others	9719	-	-	-	-
36	Restricted	9740	-	-	-	-
37	Other Commitments	9760	2,764,703	2,315,120	2,268,307	(46,813)
38	Reserve for Economic Uncertainty	9789	-	-	-	-
39	Assigned	9780	-	-	-	-
40	Undesignated	9790	-	-	-	-
41	<b>Total</b>		2,764,703	2,315,120	2,268,307	(46,813)

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 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	24,967.93	18,000.00	-27.9%
5) TOTAL, REVENUES			24,967.93	18,000.00	-27.9%
<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	4,003.33	4,044.00	1.0%
5) Services and Other Operating Expenditures		5000-5999	3,255,905.82	3,785,450.00	16.3%
6) Capital Outlay		6000-6999	3,049,762.69	2,210,708.00	-27.5%
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			6,309,671.84	6,000,202.00	-4.9%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(6,284,703.91)	(5,982,202.00)	-4.8%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	3,225,000.00	3,667,083.00	13.7%
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			3,225,000.00	3,667,083.00	13.7%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(3,059,703.91)	(2,315,119.00)	-24.3%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,328,010.51	2,268,306.60	-57.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,328,010.51	2,268,306.60	-57.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,328,010.51	2,268,306.60	-57.4%
2) Ending Balance, June 30 (E + F1e)			2,268,306.60	(46,812.40)	-102.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	2,268,306.60	0.00	-100.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	(46,812.40)	New

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	3,059,812.48		
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	2,823.69		
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			3,062,636.17		
<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	794,329.57		
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			794,329.57		
<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)			2,268,306.60		

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 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	24,967.93	18,000.00	-27.9%
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>			24,967.93	18,000.00	-27.9%
<b>TOTAL, REVENUES</b>			24,967.93	18,000.00	-27.9%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 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	4,003.33	4,044.00	1.0%
TOTAL, BOOKS AND SUPPLIES			4,003.33	4,044.00	1.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 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	2,198,967.85	2,688,368.00	22.3%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,056,937.97	1,097,082.00	3.8%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			3,255,905.82	3,785,450.00	16.3%
<b>CAPITAL OUTLAY</b>					
Land Improvements		6170	0.00	1,257,634.00	New
Buildings and Improvements of Buildings		6200	3,006,143.29	909,149.00	-69.8%
Equipment		6400	43,619.40	43,925.00	0.7%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			3,049,762.69	2,210,708.00	-27.5%
<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%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			6,309,671.84	6,000,202.00	-4.9%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	3,225,000.00	3,667,083.00	13.7%
(a) TOTAL, INTERFUND TRANSFERS IN			3,225,000.00	3,667,083.00	13.7%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			3,225,000.00	3,667,083.00	13.7%

Description	Function Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 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	24,967.93	18,000.00	-27.9%
5) TOTAL, REVENUES			24,967.93	18,000.00	-27.9%
<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		6,309,671.84	6,000,202.00	-4.9%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			6,309,671.84	6,000,202.00	-4.9%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>					
			(6,284,703.91)	(5,982,202.00)	-4.8%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	3,225,000.00	3,667,083.00	13.7%
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			3,225,000.00	3,667,083.00	13.7%

Description	Function Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(3,059,703.91)	(2,315,119.00)	-24.3%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,328,010.51	2,268,306.60	-57.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,328,010.51	2,268,306.60	-57.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,328,010.51	2,268,306.60	-57.4%
2) Ending Balance, June 30 (E + F1e)			2,268,306.60	(46,812.40)	-102.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	2,268,306.60	0.00	-100.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	(46,812.40)	New

<b>Resource</b>	<b>Description</b>	<b>2016-17 Unaudited Actuals</b>	<b>2017-18 Budget</b>
	Total, Restricted Balance	0.00	0.00

# **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  
 Unaudited Actuals  
 Explanation of Changes  
 Estimated Actuals vs Unaudited Actuals

**Building Fund (21)**

**Changes to Revenue**

Increase in Other State Revenue	\$	-
Increase in Other Local Revenue		143,767
		-
<b>Total Increase/(Decrease) in Revenue</b>	<b>\$</b>	<b>143,767</b>

**Changes to Expenditures**

Increase/(Decrease) in Certificated Salaries, primarily due to increase/(reductions) in extra duties.	\$	-
Increase/(Decrease) in Classified Salaries, primarily due to increase/(reductions) in extra duties and overtime.	\$	-
Increase/(Decrease) in Employee Benefits primarily due to due to increase/(reductions) in extra duties and overtime.	\$	-
Increase/(Decrease) in All Other Expenditures, primarily due to increases/(reductions) in expenditures in these areas.		(19,447,907)
<b>Total Increase in Expenditures</b>	<b>\$</b>	<b>(19,447,907)</b>

**Changes to Other Financing Sources/Uses**

<i>None apply</i>	\$	-
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<b>Total Increase/Decrease in Other Financing Sources/Uses</b>	<b>\$</b>	<b>-</b>
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<b>NET CHANGE IN ADULT EDUCATION FUND BALANCE</b>	<b>\$</b>	<b>19,591,674</b>
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**Compton Unified School District  
Building Fund  
Unaudited Actuals  
Estimated Actuals vs Unaudited Actuals  
Revenue and Expenditures by Objects**

			a	b	c	d
						<b>c-b</b>
1	Description		2016-17	2016-17	2016-17	
2	Revenue Detail	Account Codes	Adopted Budget	Estimated Actuals	Unaudited Actuals	Variance
3	LCFF/Revenue Limit	8010-8099	-	-	-	-
4	Federal Revenue	8100-8299	-	-	-	-
5	Other State Revenue	8300-8599	-	-	-	-
6	Other Local Revenue	8600-8799	-	-	143,767	143,767
7	<b>TOTAL REVENUES</b>		-	-	143,767	143,767
8	<b>Expenditure Detail</b>					
9	Certificated Salaries	1000-1999	-	-	-	-
10	Classified Salaries	2000-2999	-	-	-	-
11	Employee Benefits	3000-3999	-	-	-	-
12	Books & Supplies	4000-4999	-	-	-	-
13	Services	5000-5999	-	19,656,851	208,944	(19,447,907)
14	Capital Outlay	6000-6999	-	81,000	81,000	-
		7100-7299				
15	Other Outgo	7400-7499	-	-	-	-
16	Other Outgo - Transfer of Indirect Cost	7300-7399	-	-	-	-
17	<b>TOTAL EXPENDITURES</b>		-	19,737,851	289,944	(19,447,907)
18	<b>EXCESS(DEFICIENCY)</b>		-	(19,737,851)	(146,177)	19,591,674
19						
20	<b>OTHER FINANCING SOURCES/USES</b>					
21	Transfers In	8900-8929	-	-	-	-
22	Transfers Out	7600-7629	-	-	-	-
23	Other Sources	8930-8979	-	19,737,851	19,737,851	-
24	Other Uses	7630-7629	-	-	-	-
25	Contributions	8980-8999	-	-	-	-
26	<b>TOTAL OTHER SOURCES/USES</b>		-	19,737,851	19,737,851	-
27	<b>NET INCREASE/DECREASE TO FUND BALANCE</b>		-	-	19,591,674	19,591,674
28						
29	<b>BEGINNING BALANCE</b>	9791	1,151	556	556	0
30	<b>ENDING BALANCE</b>		1,151	556	19,592,230	19,591,674
31						
32	<b>COMPONENTS OF ENDING FUND BALANCE</b>					
33	Revolving Cash	9711	-	-	-	-
34	Stores	9712	-	-	-	-
35	Prepaid Expenditures	9713	-	-	-	-
	All Others	9719	-	-	-	-
36	Restricted	9740	-	-	-	-
37	Other Commitments	9760	1,151	556	19,592,230	19,591,674
38	Reserve for Economic Uncertainty	9789	-	-	-	-
39	Assigned	9780	-	-	-	-
40	Undesignated	9790	-	-	-	-
41	<b>Total</b>		1,151	556	19,592,230	19,591,674

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 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	143,766.87	0.00	-100.0%
5) TOTAL, REVENUES			143,766.87	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	208,943.91	0.00	-100.0%
6) Capital Outlay		6000-6999	81,000.00	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	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			289,943.91	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(146,177.04)	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	19,737,851.07	0.00	-100.0%
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			19,737,851.07	0.00	-100.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			19,591,674.03	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	555.93	19,592,229.96	3524126.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			555.93	19,592,229.96	3524126.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			555.93	19,592,229.96	3524126.1%
2) Ending Balance, June 30 (E + F1e)			19,592,229.96	19,592,229.96	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	19,592,229.96	0.00	-100.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	19,592,229.96	New

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	19,492,487.29		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	99,742.67		
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			19,592,229.96		
<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)			19,592,229.96		

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 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%
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%
Leases and Rentals					
		8650	0.00	0.00	0.0%
Interest					
		8660	143,766.87	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>			143,766.87	0.00	-100.0%
<b>TOTAL, REVENUES</b>			143,766.87	0.00	-100.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 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	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	208,943.91	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			208,943.91	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	81,000.00	0.00	-100.0%
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>			81,000.00	0.00	-100.0%
<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>			289,943.91	0.00	-100.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 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%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Sale of Bonds		8951	19,737,851.07	0.00	-100.0%
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			19,737,851.07	0.00	-100.0%
<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)			19,737,851.07	0.00	-100.0%

Description	Function Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 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	143,766.87	0.00	-100.0%
5) TOTAL, REVENUES			143,766.87	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		289,943.91	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			289,943.91	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(146,177.04)	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	19,737,851.07	0.00	-100.0%
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			19,737,851.07	0.00	-100.0%

Description	Function Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			19,591,674.03	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited			555.93	19,592,229.96	3524126.1%
b) Audit Adjustments			0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			555.93	19,592,229.96	3524126.1%
d) Other Restatements			0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			555.93	19,592,229.96	3524126.1%
2) Ending Balance, June 30 (E + F1e)			19,592,229.96	19,592,229.96	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash			0.00	0.00	0.0%
Stores			0.00	0.00	0.0%
Prepaid Expenditures			0.00	0.00	0.0%
All Others			0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements			0.00	0.00	0.0%
Other Commitments (by Resource/Object)			0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)			19,592,229.96	0.00	-100.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties			0.00	0.00	0.0%
Unassigned/Unappropriated Amount			0.00	19,592,229.96	New

<b>Resource</b>	<b>Description</b>	<b>2016-17 Unaudited Actuals</b>	<b>2017-18 Budget</b>
	Total, Restricted Balance	0.00	0.00

# **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**  
**Unaudited Actuals**  
**Explanation of Changes**  
**Estimated Actuals vs Unaudited Actuals**

**Capital Facilities Fund (25)**

**Changes to Revenue**

Increase in Other State Revenue	\$	-
Increase in Other Local Revenue		(499,908)
		-

<b>Total Increase/(Decrease) in Revenue</b>	<b>\$</b>	<b>(499,908)</b>
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**Changes to Expenditures**

Increase/(Decrease) in Certificated Salaries, primarily due to increase/(reductions) in extra duties.	\$	-
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Increase/(Decrease) in Classified Salaries, primarily due to increase/(reductions) in extra duties and overtime.	\$	-
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Increase/(Decrease) in Employee Benefits primarily due to due to increase/(reductions) in extra duties and overtime.	\$	-
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Increase/(Decrease) in All Other Expenditures, primarily due to increases/(reductions) in expenditures in these areas.		(499,908)
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<b>Total Increase in Expenditures</b>	<b>\$</b>	<b>(499,908)</b>
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**Changes to Other Financing Sources/Uses**

<i>None apply</i>	\$	-
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<b>Total Increase/Decrease in Other Financing Sources/Uses</b>	<b>\$</b>	<b>-</b>
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<b>NET CHANGE IN ADULT EDUCATION FUND BALANCE</b>	<b>\$</b>	<b>0</b>
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**Compton Unified School District  
Capital Facilities Fund  
Unaudited Actuals  
Estimated Actuals vs Unaudited Actuals  
Revenue and Expenditures by Objects**

			a	b	c	d
						<b>c-b</b>
1	Description		2016-17	2016-17	2016-17	
2	Revenue Detail	Account Codes	Adopted Budget	Estimated Actuals	Unaudited Actuals	Variance
3	LCFF/Revenue Limit	8010-8099	-	-	-	-
4	Federal Revenue	8100-8299	-	-	-	-
5	Other State Revenue	8300-8599	-	-	-	-
6	Other Local Revenue	8600-8799	708,000	708,000	208,092	(499,908)
7	<b>TOTAL REVENUES</b>		708,000	708,000	208,092	(499,908)
8	<b>Expenditure Detail</b>					
9	Certificated Salaries	1000-1999	-	-	-	-
10	Classified Salaries	2000-2999	-	-	-	-
11	Employee Benefits	3000-3999	-	-	-	-
12	Books & Supplies	4000-4999	-	-	-	-
13	Services	5000-5999	13,335	539,808	508,127	(31,681)
14	Capital Outlay	6000-6999	180,000	1,591,654	1,123,427	(468,227)
		7100-7299				
15	Other Outgo	7400-7499	-	-	-	-
16	Other Outgo - Transfer of Indirect Cost	7300-7399	-	-	-	-
17	<b>TOTAL EXPENDITURES</b>		193,335	2,131,462	1,631,554	(499,908)
18	<b>EXCESS(DEFICIENCY)</b>		514,665	(1,423,462)	(1,423,462)	0
19						
20	<b>OTHER FINANCING SOURCES/USES</b>					
21	Transfers In	8900-8929	-	-	-	-
22	Transfers Out	7600-7629	-	-	-	-
23	Other Sources	8930-8979	-	-	-	-
24	Other Uses	7630-7629	-	-	-	-
25	Contributions	8980-8999	-	-	-	-
26	<b>TOTAL OTHER SOURCES/USES</b>		-	-	-	-
27	<b>NET INCREASE/DECREASE TO FUND BALANCE</b>		514,665	(1,423,462)	(1,423,462)	0
28						
29	<b>BEGINNING BALANCE</b>	9791	1,242,847	1,423,462	1,423,462	-
30	<b>ENDING BALANCE</b>		1,757,512	(0)	-	0
31						
32	<b>COMPONENTS OF ENDING FUND BALANCE</b>					
33	Revolving Cash	9711	-	-	-	-
34	Stores	9712	-	-	-	-
35	Prepaid Expenditures	9713	-	-	-	-
	All Others	9719	-	-	-	-
36	Restricted	9740	-	-	-	-
37	Reserve for Economic Uncertainty	9789	-	-	-	-
38	Assigned	9780	-	-	-	-
39	Undesignated	9790	-	-	-	-
40	<b>Total</b>					

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 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	208,092.35	108,154.00	-48.0%
5) TOTAL, REVENUES			208,092.35	108,154.00	-48.0%
<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	508,126.84	0.00	-100.0%
6) Capital Outlay		6000-6999	1,123,427.29	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	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,631,554.13	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(1,423,461.78)	108,154.00	-107.6%
<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	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(1,423,461.78)	108,154.00	-107.6%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,423,461.78	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,423,461.78	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,423,461.78	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.00	108,154.00	New
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	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	108,154.00	New

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	531,496.16		
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	6,955.48		
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			538,451.62		
<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	538,451.62		
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			538,451.62		
<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)			0.00		

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 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	9,265.71	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments					
		8662	0.00	0.00	0.0%
Fees and Contracts Mitigation/Developer Fees					
		8681	198,826.64	0.00	-100.0%
Other Local Revenue All Other Local Revenue					
		8699	0.00	108,154.00	New
All Other Transfers In from All Others					
		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			208,092.35	108,154.00	-48.0%
<b>TOTAL, REVENUES</b>			208,092.35	108,154.00	-48.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 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	2016-17 Unaudited Actuals	2017-18 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	258,496.54	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	249,630.30	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>508,126.84</b>	<b>0.00</b>	<b>-100.0%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	795,405.61	0.00	-100.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	328,021.68	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>1,123,427.29</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>TOTAL, EXPENDITURES</b>			<b>1,631,554.13</b>	<b>0.00</b>	<b>-100.0%</b>

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 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	2016-17 Unaudited Actuals	2017-18 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	208,092.35	108,154.00	-48.0%
5) TOTAL, REVENUES			208,092.35	108,154.00	-48.0%
<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		1,631,554.13	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,631,554.13	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(1,423,461.78)	108,154.00	-107.6%
<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	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(1,423,461.78)	108,154.00	-107.6%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	1,423,461.78	0.00	-100.0%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			1,423,461.78	0.00	-100.0%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			1,423,461.78	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)					
			0.00	108,154.00	New
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	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	108,154.00	New

<b>Resource</b>	<b>Description</b>	<b>2016-17 Unaudited Actuals</b>	<b>2017-18 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  
 Unaudited Actuals  
 Explanation of Changes  
 Estimated Actuals vs Unaudited Actuals

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

**Changes to Revenue**

Increase in Other State Revenue	\$	-
Increase in Other Local Revenue		176
		-
<b>Total Increase/(Decrease) in Revenue</b>	<b>\$</b>	<b>176</b>

**Changes to Expenditures**

Increase/(Decrease) in Certificated Salaries, primarily due to increase/(reductions) in extra duties.	\$	-
Increase/(Decrease) in Classified Salaries, primarily due to increase/(reductions) in extra duties and overtime.	\$	-
Increase/(Decrease) in Employee Benefits primarily due to due to increase/(reductions) in extra duties and overtime.	\$	-
Increase/(Decrease) in All Other Expenditures, primarily due to increases/(reductions) in expenditures in these areas.		-
<b>Total Increase in Expenditures</b>	<b>\$</b>	<b>-</b>

**Changes to Other Financing Sources/Uses**

<i>None apply</i>	\$	-
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<b>Total Increase/Decrease in Other Financing Sources/Uses</b>	<b>\$</b>	<b>-</b>
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<b>NET CHANGE IN ADULT EDUCATION FUND BALANCE</b>	<b>\$</b>	<b>176</b>
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**Compton Unified School District**  
**State School Building Lease-Purchase Fund**  
**Unaudited Actuals**  
**Estimated Actuals vs Unaudited Actuals**  
**Revenue and Expenditures by Objects**

			a	b	c	d
						<b>c-b</b>
1	<b>Description</b>		<b>2016-17</b>	<b>2016-17</b>	<b>2016-17</b>	
2	<b>Revenue Detail</b>	<b>Account Codes</b>	<b>Adopted Budget</b>	<b>Estimated Actuals</b>	<b>Unaudited Actuals</b>	<b>Variance</b>
3	LCFF/Revenue Limit	8010-8099	-	-	-	-
4	Federal Revenue	8100-8299	-	-	-	-
5	Other State Revenue	8300-8599	-	-	-	-
6	Other Local Revenue	8600-8799	180	180	356	176
7	<b>TOTAL REVENUES</b>		180	180	356	176
8	<b>Expenditure Detail</b>					
9	Certificated Salaries	1000-1999	-	-	-	-
10	Classified Salaries	2000-2999	-	-	-	-
11	Employee Benefits	3000-3999	-	-	-	-
12	Books & Supplies	4000-4999	-	-	-	-
13	Services	5000-5999	-	-	-	-
14	Capital Outlay	6000-6999	-	-	-	-
15	Other Outgo	7100-7299 7400-7499	-	-	-	-
16	Other Outgo - Transfer of Indirect Cost	7300-7399	-	-	-	-
17	<b>TOTAL EXPENDITURES</b>		-	-	-	-
18	<b>EXCESS(DEFICIENCY)</b>		180	180	356	176
19						
20	<b>OTHER FINANCING SOURCES/USES</b>					
21	Transfers In	8900-8929	-	-	-	-
22	Transfers Out	7600-7629	-	-	-	-
23	Other Sources	8930-8979	-	-	-	-
24	Other Uses	7630-7629	-	-	-	-
25	Contributions	8980-8999	-	-	-	-
26	<b>TOTAL OTHER SOURCES/USES</b>		-	-	-	-
27	<b>NET INCREASE/DECREASE TO FUND BALANCE</b>		180	180	356	176
28						
29	<b>BEGINNING BALANCE</b>	9791	32,222	32,316	32,316	-
30	<b>ENDING BALANCE</b>		32,402	32,496	32,672	176
31						
32	<b>COMPONENTS OF ENDING FUND BALANCE</b>					
33	Revolving Cash	9711	-	-	-	-
34	Stores	9712	-	-	-	-
35	Prepaid Expenditures	9713	-	-	-	-
	All Others	9719	-	-	-	-
36	Restricted	9740	-	-	-	-
37	Other Commitments	9760	32,402	32,496	32,672	176
38	Reserve for Economic Uncertainty	9789	-	-	-	-
39	Assigned	9780	-	-	-	-
40	Undesignated	9790	-	-	-	-
41	<b>Total</b>		32,402	32,496	32,672	176

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 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	356.14	0.00	-100.0%
5) TOTAL, REVENUES			356.14	0.00	-100.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			356.14	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	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			356.14	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	32,315.64	32,671.78	1.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			32,315.64	32,671.78	1.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			32,315.64	32,671.78	1.1%
2) Ending Balance, June 30 (E + F1e)			32,671.78	32,671.78	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	32,671.78	0.00	-100.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	32,671.78	New

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	32,563.55		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	108.23		
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) TOTAL, ASSETS			32,671.78		
<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)			32,671.78		

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 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	356.14	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>			356.14	0.00	-100.0%
<b>TOTAL, REVENUES</b>			356.14	0.00	-100.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 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	2016-17 Unaudited Actuals	2017-18 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	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
To: State School Building Fund/ County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 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	2016-17 Unaudited Actuals	2017-18 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	356.14	0.00	-100.0%
5) TOTAL, REVENUES			356.14	0.00	-100.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>					
			356.14	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	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			356.14	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	32,315.64	32,671.78	1.1%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			32,315.64	32,671.78	1.1%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			32,315.64	32,671.78	1.1%
2) Ending Balance, June 30 (E + F1e)					
			32,671.78	32,671.78	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	0.00	0.00	0.0%
Prepaid Expenditures					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)					
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)					
		9780	32,671.78	0.00	-100.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	32,671.78	New

<b>Resource</b>	<b>Description</b>	<b>2016-17 Unaudited Actuals</b>	<b>2017-18 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  
 Unaudited Actuals  
 Explanation of Changes  
 Estimated Actuals vs Unaudited Actuals

**County School Facilities Fund (35)**

**Changes to Revenue**

Increase in Other State Revenue	\$	-
Increase in Other Local Revenue		6,576
		-
<b>Total Increase/(Decrease) in Revenue</b>	<b>\$</b>	<b>6,576</b>

**Changes to Expenditures**

Increase/(Decrease) in Certificated Salaries, primarily due to increase/(reductions) in extra duties.	\$	-
Increase/(Decrease) in Classified Salaries, primarily due to increase/(reductions) in extra duties and overtime.	\$	-
Increase/(Decrease) in Employee Benefits primarily due to due to increase/(reductions) in extra duties and overtime.	\$	-
Increase/(Decrease) in All Other Expenditures, primarily due to increases/(reductions) in expenditures in these areas.		-
<b>Total Increase in Expenditures</b>	<b>\$</b>	<b>-</b>

**Changes to Other Financing Sources/Uses**

<i>None apply</i>	\$	-
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<b>Total Increase/Decrease in Other Financing Sources/Uses</b>	<b>\$</b>	<b>-</b>
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<b>NET CHANGE IN ADULT EDUCATION FUND BALANCE</b>	<b>\$</b>	<b>6,576</b>
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**Compton Unified School District  
County School Facilities Fund  
Unaudited Actuals  
Estimated Actuals vs Unaudited Actuals  
Revenue and Expenditures by Objects**

			a	b	c	d
						<b>c-b</b>
1	Description		2016-17	2016-17	2016-17	
2	Revenue Detail	Account Codes	Adopted Budget	Estimated Actuals	Unaudited Actuals	Variance
3	LCFF/Revenue Limit	8010-8099	-	-	-	-
4	Federal Revenue	8100-8299	-	-	-	-
5	Other State Revenue	8300-8599	-	-	-	-
6	Other Local Revenue	8600-8799	7,000	7,000	13,576	6,576
7	<b>TOTAL REVENUES</b>		7,000	7,000	13,576	6,576
8	<b>Expenditure Detail</b>					
9	Certificated Salaries	1000-1999	-	-	-	-
10	Classified Salaries	2000-2999	-	-	-	-
11	Employee Benefits	3000-3999	-	-	-	-
12	Books & Supplies	4000-4999	-	-	-	-
13	Services	5000-5999	-	-	-	-
14	Capital Outlay	6000-6999	-	-	-	-
		7100-7299				
15	Other Outgo	7400-7499	-	-	-	-
16	Other Outgo - Transfer of Indirect Cost	7300-7399	-	-	-	-
17	<b>TOTAL EXPENDITURES</b>		-	-	-	-
18	<b>EXCESS(DEFICIENCY)</b>		7,000	7,000	13,576	6,576
19						
20	<b>OTHER FINANCING SOURCES/USES</b>					
21	Transfers In	8900-8929	-	-	-	-
22	Transfers Out	7600-7629	-	-	-	-
23	Other Sources	8930-8979	-	-	-	-
24	Other Uses	7630-7629	-	-	-	-
25	Contributions	8980-8999	-	-	-	-
26	<b>TOTAL OTHER SOURCES/USES</b>		-	-	-	-
27	<b>NET INCREASE/DECREASE TO FUND BALANCE</b>		7,000	7,000	13,576	6,576
28						
29	<b>BEGINNING BALANCE</b>	9791	314,157	318,943	318,943	-
30	<b>ENDING BALANCE</b>		321,157	325,943	332,519	6,576
31						
32	<b>COMPONENTS OF ENDING FUND BALANCE</b>					
33	Revolving Cash	9711	-	-	-	-
34	Stores	9712	-	-	-	-
35	Prepaid Expenditures	9713	-	-	-	-
	All Others	9719	-	-	-	-
36	Restricted	9740	152,969	152,969	152,969	-
37	Other Commitments	9760	168,188	172,973	179,550	6,576
38	Reserve for Economic Uncertainty	9789	-	-	-	-
39	Assigned	9780	-	-	-	-
40	Undesignated	9790	-	-	-	-
41	<b>Total</b>		321,157	325,943	332,519	6,576

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 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	13,576.46	0.00	-100.0%
5) TOTAL, REVENUES			13,576.46	0.00	-100.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			13,576.46	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	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			13,576.46	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	318,942.75	332,519.21	4.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			318,942.75	332,519.21	4.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			318,942.75	332,519.21	4.3%
2) Ending Balance, June 30 (E + F1e)			332,519.21	332,519.21	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			152,969.33	152,969.33	0.0%
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	179,549.88	0.00	-100.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	179,549.88	New

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	1,241,371.38		
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	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	5,258.45		
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			1,246,629.83		
<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)			332,519.21		

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 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	13,576.46	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>			13,576.46	0.00	-100.0%
<b>TOTAL, REVENUES</b>			13,576.46	0.00	-100.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 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	2016-17 Unaudited Actuals	2017-18 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	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
To: State School Building Fund/ County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 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	2016-17 Unaudited Actuals	2017-18 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	13,576.46	0.00	-100.0%
5) TOTAL, REVENUES			13,576.46	0.00	-100.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			13,576.46	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	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			13,576.46	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	318,942.75	332,519.21	4.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			318,942.75	332,519.21	4.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			318,942.75	332,519.21	4.3%
2) Ending Balance, June 30 (E + F1e)			332,519.21	332,519.21	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			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	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	179,549.88	0.00	-100.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	179,549.88	New

<b>Resource</b>	<b>Description</b>	<b>2016-17 Unaudited Actuals</b>	<b>2017-18 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  
 Unaudited Actuals  
 Explanation of Changes  
 Estimated Actuals vs Unaudited Actuals

**Special Reserve Fund (40)**

**Changes to Revenue**

Increase/(Decrease) in Other State Revenue	\$	(364,781)
Increase/(Decrease) in Other Local Revenue		(112,036)
		-

<b>Total Increase/(Decrease) in Revenue</b>	<b>\$</b>	<b>(476,817)</b>
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**Changes to Expenditures**

Increase/(Decrease) in Certificated Salaries, primarily due to increase/(reductions) in extra duties.	\$	-
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Increase/(Decrease) in Classified Salaries, primarily due to increase/(reductions) in extra duties and overtime.	\$	-
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Increase/(Decrease) in Employee Benefits primarily due to due to increase/(reductions) in extra duties and overtime.	\$	-
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Increase/(Decrease) in All Other Expenditures, primarily due to increases/(reductions) in expenditures in these areas.		(3,918,124)
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<b>Total Increase in Expenditures</b>	<b>\$</b>	<b>(3,918,124)</b>
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**Changes to Other Financing Sources/Uses**

<i>None apply</i>	\$	-
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<b>Total Increase/Decrease in Other Financing Sources/Uses</b>	<b>\$</b>	<b>-</b>
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<b>NET CHANGE IN ADULT EDUCATION FUND BALANCE</b>	<b>\$</b>	<b>3,441,307</b>
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**Compton Unified School District  
Special Reserve Fund  
Unaudited Actuals  
Estimated Actuals vs Unaudited Actuals  
Revenue and Expenditures by Objects**

		a	b	c	d	
					c-b	
1	Description	2016-17	2016-17	2016-17		
2	Revenue Detail	Account Codes	Adopted Budget	Estimated Actuals	Unaudited Actuals	Variance
3	LCFF/Revenue Limit	8010-8099	-	-	-	-
4	Federal Revenue	8100-8299	-	-	-	-
5	Other State Revenue	8300-8599	28,983,752	30,815,774	30,450,993	(364,781)
6	Other Local Revenue	8600-8799	835,000	835,000	722,964	(112,036)
7	<b>TOTAL REVENUES</b>		29,818,752	31,650,774	31,173,957	(476,817)
8	<b>Expenditure Detail</b>					
9	Certificated Salaries	1000-1999	-	-	-	-
10	Classified Salaries	2000-2999	-	-	-	-
11	Employee Benefits	3000-3999	-	-	-	-
12	Books & Supplies	4000-4999	-	-	(6,250)	(6,250)
13	Services	5000-5999	4,778,011	5,469,888	4,635,724	(834,164)
14	Capital Outlay	6000-6999	24,205,741	27,758,172	24,680,462	(3,077,710)
15	Other Outgo	7100-7299 7400-7499	-	-	-	-
16	Other Outgo - Transfer of Indirect Cost	7300-7399	-	-	-	-
17	<b>TOTAL EXPENDITURES</b>		28,983,752	33,228,060	29,309,936	(3,918,124)
18	<b>EXCESS(DEFICIENCY)</b>		835,000	(1,577,286)	1,864,021	3,441,307
19						
20	<b>OTHER FINANCING SOURCES/USES</b>					
21	Transfers In	8900-8929	-	-	-	-
22	Transfers Out	7600-7629	-	-	-	-
23	Other Sources	8930-8979	-	-	-	-
24	Other Uses	7630-7629	-	-	-	-
25	Contributions	8980-8999	-	-	-	-
26	<b>TOTAL OTHER SOURCES/USES</b>		-	-	-	-
27	<b>NET INCREASE/DECREASE TO FUND BALANCE</b>		835,000	(1,577,286)	1,864,021	3,441,307
28						
29	<b>BEGINNING BALANCE</b>	9791	4,149,219	4,149,219	4,149,219	-
30	<b>ENDING BALANCE</b>		4,984,219	2,571,933	6,013,241	3,441,307
31						
32	<b>COMPONENTS OF ENDING FUND BALANCE</b>					
33	Revolving Cash	9711	-	-	-	-
34	Stores	9712	-	-	-	-
35	Prepaid Expenditures	9713	-	-	-	-
	All Others	9719	-	-	-	-
36	Restricted	9740	2,754,030	1,051,182	2,483,343	1,432,161
	Other Commitments	9760	2,230,189	1,520,751	3,529,898	2,009,147
37	Reserve for Economic Uncertainty	9789	-	-	-	-
38	Assigned	9780	-	-	-	-
39	Undesignated	9790	-	-	-	-
40	<b>Total</b>		4,984,219	2,571,933	6,013,241	3,441,307

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 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	30,450,993.28	0.00	-100.0%
4) Other Local Revenue		8600-8799	722,964.13	580,000.00	-19.8%
5) TOTAL, REVENUES			31,173,957.41	580,000.00	-98.1%
<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	(6,250.00)	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	4,635,723.76	0.00	-100.0%
6) Capital Outlay		6000-6999	24,680,462.37	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	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			29,309,936.13	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			1,864,021.28	580,000.00	-68.9%
<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	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			1,864,021.28	580,000.00	-68.9%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,149,219.44	6,013,240.72	44.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,149,219.44	6,013,240.72	44.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,149,219.44	6,013,240.72	44.9%
2) Ending Balance, June 30 (E + F1e)			6,013,240.72	6,593,240.72	9.6%
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			2,483,342.72	2,483,342.72	0.0%
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	3,529,898.00	0.00	-100.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	4,109,898.00	New

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	9,032,686.85		
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	7,766.73		
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			9,040,453.58		
<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	2,267,349.55		
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	759,863.31		
6) TOTAL, LIABILITIES			3,027,212.86		
<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)			6,013,240.72		

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 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%
TOTAL, FEDERAL REVENUE			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	1,384,515.00	0.00	-100.0%
All Other State Revenue	All Other	8590	29,066,478.28	0.00	-100.0%
TOTAL, OTHER STATE REVENUE			30,450,993.28	0.00	-100.0%
<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	500,000.00	400,000.00	-20.0%
Interest		8660	222,964.13	180,000.00	-19.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			722,964.13	580,000.00	-19.8%
TOTAL, REVENUES			31,173,957.41	580,000.00	-98.1%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 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	(6,250.00)	0.00	-100.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			(6,250.00)	0.00	-100.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 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	2,914,513.31	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,721,210.45	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>4,635,723.76</b>	<b>0.00</b>	<b>-100.0%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	22,666,183.85	0.00	-100.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	2,014,278.52	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>24,680,462.37</b>	<b>0.00</b>	<b>-100.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	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>29,309,936.13</b>	<b>0.00</b>	<b>-100.0%</b>

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 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	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: General Fund/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) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 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%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 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	30,450,993.28	0.00	-100.0%
4) Other Local Revenue		8600-8799	722,964.13	580,000.00	-19.8%
5) TOTAL, REVENUES			31,173,957.41	580,000.00	-98.1%
<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		29,309,936.13	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			29,309,936.13	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			1,864,021.28	580,000.00	-68.9%
<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	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			1,864,021.28	580,000.00	-68.9%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	4,149,219.44	6,013,240.72	44.9%
b) Audit Adjustments			0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,149,219.44	6,013,240.72	44.9%
d) Other Restatements			0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,149,219.44	6,013,240.72	44.9%
2) Ending Balance, June 30 (E + F1e)			6,013,240.72	6,593,240.72	9.6%
Components of Ending Fund Balance					
a) Nonspendable					
		9711	0.00	0.00	0.0%
		9712	0.00	0.00	0.0%
		9713	0.00	0.00	0.0%
		9719	0.00	0.00	0.0%
b) Restricted			2,483,342.72	2,483,342.72	0.0%
c) Committed					
		9750	0.00	0.00	0.0%
		9760	0.00	0.00	0.0%
d) Assigned					
		9780	3,529,898.00	0.00	-100.0%
e) Unassigned/Unappropriated					
		9789	0.00	0.00	0.0%
		9790	0.00	4,109,898.00	New

<b>Resource</b>	<b>Description</b>	<b>2016-17 Unaudited Actuals</b>	<b>2017-18 Budget</b>
6230	California Clean Energy Jobs Act	1,943,005.18	1,943,005.18
9010	Other Restricted Local	540,337.54	540,337.54
Total, Restricted Balance		<u>2,483,342.72</u>	<u>2,483,342.72</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  
 Unaudited Actuals  
 Explanation of Changes  
 Estimated Actuals vs Unaudited Actuals

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

*(Controlled and managed by the Los Angeles County Auditor-Controller)*

**Changes to Revenue**

Increase in Other State Revenue	\$	-
Increase in Other Local Revenue		-
		-
<b>Total Increase/(Decrease) in Revenue</b>	<b>\$</b>	<b>-</b>

**Changes to Expenditures**

Increase/(Decrease) in Certificated Salaries, primarily due to increase/(reductions) in extra duties.	\$	-
Increase/(Decrease) in Classified Salaries, primarily due to increase/(reductions) in extra duties and overtime.	\$	-
Increase/(Decrease) in Employee Benefits primarily due to due to increase/(reductions) in extra duties and overtime.	\$	-
Increase/(Decrease) in All Other Expenditures, primarily due to increases/(reductions) in expenditures in these areas.		-
<b>Total Increase in Expenditures</b>	<b>\$</b>	<b>-</b>

**Changes to Other Financing Sources/Uses**

<i>None apply</i>	\$	-
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<b>Total Increase/Decrease in Other Financing Sources/Uses</b>	<b>\$</b>	<b>-</b>
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<b>NET CHANGE IN ADULT EDUCATION FUND BALANCE</b>	<b>\$</b>	<b>-</b>
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**Compton Unified School District  
Bond Interest and Redemption Fund  
Unaudited Actuals  
Estimated Actuals vs Unaudited Actuals  
Revenue and Expenditures by Objects**

			a	b	c	d
						<b>c-b</b>
1	Description		2016-17	2016-17	2016-17	
2	Revenue Detail	Account Codes	Adopted Budget	Estimated Actuals	Unaudited Actuals	Variance
3	LCFF/Revenue Limit	8010-8099	-	-	-	-
4	Federal Revenue	8100-8299	-	-	-	-
5	Other State Revenue	8300-8599	-	-	-	-
6	Other Local Revenue	8600-8799	-	-	-	-
7	<b>TOTAL REVENUES</b>		-	-	-	-
8	<b>Expenditure Detail</b>					
9	Certificated Salaries	1000-1999	-	-	-	-
10	Classified Salaries	2000-2999	-	-	-	-
11	Employee Benefits	3000-3999	-	-	-	-
12	Books & Supplies	4000-4999	-	-	-	-
13	Services	5000-5999	-	-	-	-
14	Capital Outlay	6000-6999	-	-	-	-
		7100-7299				
15	Other Outgo	7400-7499	-	-	-	-
16	Other Outgo - Transfer of Indirect Cost	7300-7399	-	-	-	-
17	<b>TOTAL EXPENDITURES</b>		-	-	-	-
18	<b>EXCESS(DEFICIENCY)</b>		-	-	-	-
19						
20	<b>OTHER FINANCING SOURCES/USES</b>					
21	Transfers In	8900-8929	-	-	-	-
22	Transfers Out	7600-7629	-	-	-	-
23	Other Sources	8930-8979	-	-	-	-
24	Other Uses	7630-7629	-	-	-	-
25	Contributions	8980-8999	-	-	-	-
26	<b>TOTAL OTHER SOURCES/USES</b>		-	-	-	-
27	<b>NET INCREASE/DECREASE TO FUND BALANCE</b>		-	-	-	-
28						
29	<b>BEGINNING BALANCE</b>	9791	-	-	-	-
30	<b>ENDING BALANCE</b>		-	-	-	-
31						
32	<b>COMPONENTS OF ENDING FUND BALANCE</b>					
33	Revolving Cash	9711	-	-	-	-
34	Stores	9712	-	-	-	-
35	Prepaid Expenditures	9713	-	-	-	-
	All Others	9719	-	-	-	-
36	Restricted	9740	-	-	-	-
37	Reserve for Economic Uncertainty	9789	-	-	-	-
38	Assigned	9780	-	-	-	-
39	Undesignated	9790	-	-	-	-
40	<b>Total</b>		-	-	-	1

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 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	115,325.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	13,723,071.00	0.00	-100.0%
5) TOTAL, REVENUES			13,838,396.00	0.00	-100.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	13,030,999.00	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			13,030,999.00	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			807,397.00	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			807,397.00	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	800,525.00	1,607,922.00	100.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			800,525.00	1,607,922.00	100.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			800,525.00	1,607,922.00	100.9%
2) Ending Balance, June 30 (E + F1e)			1,607,922.00	1,607,922.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
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	1,607,922.00	0.00	-100.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	1,607,922.00	New

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	1,607,922.00		
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			1,607,922.00		
<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)			1,607,922.00		

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 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	115,325.00	0.00	-100.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			115,325.00	0.00	-100.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue County and District Taxes Voted Indebtedness Levies					
Secured Roll		8611	11,780,528.00	0.00	-100.0%
Unsecured Roll		8612	572,574.00	0.00	-100.0%
Prior Years' Taxes		8613	125,964.00	0.00	-100.0%
Supplemental Taxes		8614	245,273.00	0.00	-100.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	48,609.00	0.00	-100.0%
Interest		8660	36,465.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	913,658.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			13,723,071.00	0.00	-100.0%
<b>TOTAL, REVENUES</b>			13,838,396.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Bond Redemptions		7433	9,406,211.00	0.00	-100.0%
Bond Interest and Other Service Charges		7434	3,624,788.00	0.00	-100.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			13,030,999.00	0.00	-100.0%
<b>TOTAL, EXPENDITURES</b>			13,030,999.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 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	2016-17 Unaudited Actuals	2017-18 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	115,325.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	13,723,071.00	0.00	-100.0%
5) TOTAL, REVENUES			13,838,396.00	0.00	-100.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	13,030,999.00	0.00	-100.0%
10) TOTAL, EXPENDITURES			13,030,999.00	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>					
			807,397.00	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			807,397.00	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	800,525.00	1,607,922.00	100.9%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			800,525.00	1,607,922.00	100.9%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			800,525.00	1,607,922.00	100.9%
2) Ending Balance, June 30 (E + F1e)					
			1,607,922.00	1,607,922.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	0.00	0.00	0.0%
Prepaid Expenditures					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)					
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)					
		9780	1,607,922.00	0.00	-100.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	1,607,922.00	New

<b>Resource</b>	<b>Description</b>	<b>2016-17 Unaudited Actuals</b>	<b>2017-18 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  
 Unaudited Actuals  
 Explanation of Changes  
 Estimated Actuals vs Unaudited Actuals

**Tax Override Fund (53)**

**Changes to Revenue**

Increase in Other State Revenue	\$	-
Increase in Other Local Revenue		3,106
		-
<b>Total Increase/(Decrease) in Revenue</b>	<b>\$</b>	<b>3,106</b>

**Changes to Expenditures**

Increase/(Decrease) in Certificated Salaries, primarily due to increase/(reductions) in extra duties. \$ -

Increase/(Decrease) in Classified Salaries, primarily due to increase/(reductions) in extra duties and overtime. \$ -

Increase/(Decrease) in Employee Benefits primarily due to due to increase/(reductions) in extra duties and overtime. \$ -

Increase/(Decrease) in All Other Expenditures, primarily due to increases/(reductions) in expenditures in these areas. -

<b>Total Increase in Expenditures</b>	<b>\$</b>	<b>-</b>
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**Changes to Other Financing Sources/Uses**

*None apply* \$ -

<b>Total Increase/Decrease in Other Financing Sources/Uses</b>	<b>\$</b>	<b>-</b>
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<b>NET CHANGE IN ADULT EDUCATION FUND BALANCE</b>	<b>\$</b>	<b>3,106</b>
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**Compton Unified School District  
Tax Override Fund  
Unaudited Actuals  
Estimated Actuals vs Unaudited Actuals  
Revenue and Expenditures by Objects**

			a	b	c	d
						c-b
1	Description		2016-17	2016-17	2016-17	
2	Revenue Detail	Account Codes	Adopted Budget	Estimated Actuals	Unaudited Actuals	Variance
3	LCFF/Revenue Limit	8010-8099	-	-	-	-
4	Federal Revenue	8100-8299	-	-	-	-
5	Other State Revenue	8300-8599	-	-	-	-
6	Other Local Revenue	8600-8799	5,000	5,000	8,106	3,106
7	<b>TOTAL REVENUES</b>		5,000	5,000	8,106	3,106
8	<b>Expenditure Detail</b>					
9	Certificated Salaries	1000-1999	-	-	-	-
10	Classified Salaries	2000-2999	-	-	-	-
11	Employee Benefits	3000-3999	-	-	-	-
12	Books & Supplies	4000-4999	-	-	-	-
13	Services	5000-5999	-	-	-	-
14	Capital Outlay	6000-6999	-	-	-	-
15	Other Outgo	7100-7299 7400-7499	-	-	-	-
16	Other Outgo - Transfer of Indirect Cost	7300-7399	-	-	-	-
17	<b>TOTAL EXPENDITURES</b>		-	-	-	-
18	<b>EXCESS(DEFICIENCY)</b>		5,000	5,000	8,106	3,106
19						
20	<b>OTHER FINANCING SOURCES/USES</b>					
21	Transfers In	8900-8929	-	-	-	-
22	Transfers Out	7600-7629	-	-	-	-
23	Other Sources	8930-8979	-	-	-	-
24	Other Uses	7630-7629	-	-	-	-
25	Contributions	8980-8999	-	-	-	-
26	<b>TOTAL OTHER SOURCES/USES</b>		-	-	-	-
27	<b>NET INCREASE/DECREASE TO FUND BALANCE</b>		5,000	5,000	8,106	3,106
28						
29	<b>BEGINNING BALANCE</b>	9791	734,735	318,943	735,498	416,555
30	<b>ENDING BALANCE</b>		739,735	323,943	743,604	419,661
31						
32	<b>COMPONENTS OF ENDING FUND BALANCE</b>					
33	Revolving Cash	9711	-	-	-	-
34	Stores	9712	-	-	-	-
35	Prepaid Expenditures	9713	-	-	-	-
	All Others	9719	-	-	-	-
36	Restricted	9740	-	-	-	-
37	Other Commitments	9760	739,735	740,498	743,604	3,106
38	Reserve for Economic Uncertainty	9789	-	-	-	-
39	Assigned	9780	-	-	-	-
40	Undesignated	9790	-	-	-	-
41	<b>Total</b>		739,735	740,498	743,604	3,106

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 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	8,105.61	0.00	-100.0%
5) TOTAL, REVENUES			8,105.61	0.00	-100.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			8,105.61	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	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			8,105.61	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	735,498.22	743,603.83	1.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			735,498.22	743,603.83	1.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			735,498.22	743,603.83	1.1%
2) Ending Balance, June 30 (E + F1e)			743,603.83	743,603.83	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	743,603.83	0.00	-100.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	743,603.83	New

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	741,140.56		
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	2,463.27		
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			743,603.83		
<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)			743,603.83		

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 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	8,105.61	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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			8,105.61	0.00	-100.0%
<b>TOTAL, REVENUES</b>			8,105.61	0.00	-100.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 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	2016-17 Unaudited Actuals	2017-18 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	2016-17 Unaudited Actuals	2017-18 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	8,105.61	0.00	-100.0%
5) TOTAL, REVENUES			8,105.61	0.00	-100.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			8,105.61	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	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			8,105.61	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	735,498.22	743,603.83	1.1%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			735,498.22	743,603.83	1.1%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			735,498.22	743,603.83	1.1%
2) Ending Balance, June 30 (E + F1e)					
			743,603.83	743,603.83	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	0.00	0.00	0.0%
Prepaid Expenditures					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)					
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)					
		9780	743,603.83	0.00	-100.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	743,603.83	New



# **Self-Insurance**

## **Fund 67.0**

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

**Compton Unified School District**  
**Unaudited Actuals**  
**Explanation of Changes**  
**Estimated Actuals vs Unaudited Actuals**

**Self - Insurance Fund (67)**

**Changes to Revenue**

Increase/(Decrease) in Other State Revenue	\$	-
Increase in Other Local Revenue		997,632
		-
<b>Total Increase/(Decrease) in Revenue</b>	<b>\$</b>	<b>997,632</b>

**Changes to Expenditures**

Increase/(Decrease) in Certificated Salaries, primarily due to increase/(reductions) in extra duties.	\$	-
Increase/(Decrease) in Classified Salaries, primarily due to increase/(reductions) in extra duties and overtime.	\$	991
Increase/(Decrease) in Employee Benefits primarily due to due to increase/(reductions) in extra duties and overtime.	\$	5,883
Increase/(Decrease) in All Other Expenditures, primarily due to increases/(reductions) in expenditures in these areas.		1,622,526
<b>Total Increase in Expenditures</b>	<b>\$</b>	<b>1,629,399</b>

**Changes to Other Financing Sources/Uses**

<i>None apply</i>	\$	-
<b>Total Increase/Decrease in Other Financing Sources/Uses</b>	<b>\$</b>	<b>-</b>

<b>NET CHANGE IN ADULT EDUCATION FUND BALANCE</b>	<b>\$</b>	<b>(631,767)</b>
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**Compton Unified School District  
Self-Insurance Fund  
Unaudited Actuals  
Estimated Actuals vs Unaudited Actuals  
Revenue and Expenditures by Objects**

		a	b	c	d	
					c-b	
1	Description	2016-17	2016-17	2016-17		
2	Revenue Detail	Account Codes	Adopted Budget	Estimated Actuals	Unaudited Actuals	Variance
3	LCFF/Revenue Limit	8010-8099	-	-	-	-
4	Federal Revenue	8100-8299	-	-	-	-
5	Other State Revenue	8300-8599	-	-	-	-
6	Other Local Revenue	8600-8799	6,934,587	6,934,587	7,932,219	997,632
7	<b>TOTAL REVENUES</b>		6,934,587	6,934,587	7,932,219	997,632
8	<b>Expenditure Detail</b>					
9	Certificated Salaries	1000-1999	-	-	-	-
10	Classified Salaries	2000-2999	284,110	284,110	285,101	991
11	Employee Benefits	3000-3999	93,713	93,713	99,596	5,883
12	Books & Supplies	4000-4999	-	6,689	11,727	5,038
13	Services	5000-5999	5,595,000	5,598,800	7,216,288	1,617,488
14	Capital Outlay	6000-6999	-	-	-	-
15	Other Outgo	7100-7299 7400-7499	-	-	-	-
16	Other Outgo - Transfer of Indirect Cost	7300-7399	-	-	-	-
17	<b>TOTAL EXPENDITURES</b>		5,972,823	5,983,312	7,612,711	1,629,399
18	<b>EXCESS(DEFICIENCY)</b>		961,764	951,275	319,508	(631,767)
19						
20	<b>OTHER FINANCING SOURCES/USES</b>					
21	Transfers In	8900-8929	-	-	-	-
22	Transfers Out	7600-7629	-	-	-	-
23	Other Sources	8930-8979	-	-	-	-
24	Other Uses	7630-7629	-	-	-	-
25	Contributions	8980-8999	-	-	-	-
26	<b>TOTAL OTHER SOURCES/USES</b>		-	-	-	-
27	<b>NET INCREASE/DECREASE TO FUND BALANCE</b>		961,764	951,275	319,508	(631,767)
28						
29	<b>BEGINNING BALANCE</b>	9791	1,124,675	(283,783)	(283,783)	-
30	<b>ENDING BALANCE</b>		2,086,439	667,492	35,725	(631,767)
31						
32	<b>COMPONENTS OF ENDING FUND BALANCE</b>					
33	Revolving Cash	9711	-	-	-	-
34	Stores	9712	-	-	-	-
35	Prepaid Expenditures	9713	-	-	-	-
	All Others	9719	-	-	-	-
36	Restricted	9740	-	-	-	-
37	Reserve for Economic Uncertainty	9789	-	-	-	-
38	Assigned	9780	-	-	-	-
39	Net Investment in Capital Assets	9796	2,086,439	667,492	35,725	(631,767)
40	<b>Total</b>		2,086,439	667,492	35,725	(631,767)

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 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	7,932,219.15	7,440,352.00	-6.2%
5) TOTAL, REVENUES			7,932,219.15	7,440,352.00	-6.2%
<b>B. EXPENSES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	285,100.72	298,698.00	4.8%
3) Employee Benefits		3000-3999	99,595.72	107,974.00	8.4%
4) Books and Supplies		4000-4999	11,726.52	6,689.00	-43.0%
5) Services and Other Operating Expenses		5000-5999	7,216,288.20	6,888,500.00	-4.5%
6) Depreciation		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			7,612,711.16	7,301,861.00	-4.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			319,507.99	138,491.00	-56.7%
<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	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			319,507.99	138,491.00	-56.7%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	0.00	35,724.99	New
b) Audit Adjustments		9793	(283,783.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			(283,783.00)	35,724.99	-112.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			(283,783.00)	35,724.99	-112.6%
2) Ending Net Position, June 30 (E + F1e)			35,724.99	174,215.99	387.7%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	35,724.99	174,215.99	387.7%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	17,843,912.36		
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	85,370.81		
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			18,779,282.94		
<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	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	18,743,557.95		
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			18,743,557.95		
<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)			35,724.99		

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>OTHER STATE REVENUE</b>					
STRS On-Behalf Pension Contributions	7690	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					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	183,989.37	140,000.00	-23.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	7,439,550.29	7,300,352.00	-1.9%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	308,679.49	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			7,932,219.15	7,440,352.00	-6.2%
<b>TOTAL, REVENUES</b>			7,932,219.15	7,440,352.00	-6.2%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 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%
TOTAL, CERTIFICATED SALARIES			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	228,082.72	239,424.00	5.0%
Clerical, Technical and Office Salaries		2400	57,018.00	59,274.00	4.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			285,100.72	298,698.00	4.8%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	39,469.81	46,391.00	17.5%
OASDI/Medicare/Alternative		3301-3302	21,078.80	22,079.00	4.7%
Health and Welfare Benefits		3401-3402	24,650.90	24,420.00	-0.9%
Unemployment Insurance		3501-3502	141.11	149.00	5.6%
Workers' Compensation		3601-3602	14,255.10	14,935.00	4.8%
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%
TOTAL, EMPLOYEE BENEFITS			99,595.72	107,974.00	8.4%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	11,726.52	5,376.00	-54.2%
Noncapitalized Equipment		4400	0.00	1,313.00	New
TOTAL, BOOKS AND SUPPLIES			11,726.52	6,689.00	-43.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENSES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	2,363.85	2,625.00	11.0%
Dues and Memberships		5300	957.00	320.00	-66.6%
Insurance		5400-5450	0.00	435,000.00	New
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	113.68	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	7,212,853.67	6,450,555.00	-10.6%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENSES</b>			<b>7,216,288.20</b>	<b>6,888,500.00</b>	<b>-4.5%</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>7,612,711.16</b>	<b>7,301,861.00</b>	<b>-4.1%</b>

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 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	7,932,219.15	7,440,352.00	-6.2%
5) TOTAL, REVENUES			7,932,219.15	7,440,352.00	-6.2%
<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		7,612,711.16	7,301,861.00	-4.1%
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			7,612,711.16	7,301,861.00	-4.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			319,507.99	138,491.00	-56.7%
<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	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			319,507.99	138,491.00	-56.7%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	0.00	35,724.99	New
b) Audit Adjustments		9793	(283,783.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			(283,783.00)	35,724.99	-112.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			(283,783.00)	35,724.99	-112.6%
2) Ending Net Position, June 30 (E + F1e)			35,724.99	174,215.99	387.7%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	35,724.99	174,215.99	387.7%

<b>Resource</b>	<b>Description</b>	<b>2016-17 Unaudited Actuals</b>	<b>2017-18 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  
 Unaudited Actuals  
 Explanation of Changes  
 Estimated Actuals vs Unaudited Actuals

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

**Changes to Revenue**

Increase in Other State Revenue	\$	-
Increase in Other Local Revenue		434
		-
<b>Total Increase/(Decrease) in Revenue</b>	<b>\$</b>	<b>434</b>

**Changes to Expenditures**

Increase/(Decrease) in Certificated Salaries, primarily due to increase/(reductions) in extra duties.	\$	-
Increase/(Decrease) in Classified Salaries, primarily due to increase/(reductions) in extra duties and overtime.	\$	-
Increase/(Decrease) in Employee Benefits primarily due to due to increase/(reductions) in extra duties and overtime.	\$	-
Increase/(Decrease) in All Other Expenditures, primarily due to increases/(reductions) in expenditures in these areas.		-
<b>Total Increase in Expenditures</b>	<b>\$</b>	<b>-</b>

**Changes to Other Financing Sources/Uses**

<i>None apply</i>	\$	-
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<b>Total Increase/Decrease in Other Financing Sources/Uses</b>	<b>\$</b>	<b>-</b>
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<b>NET CHANGE IN ADULT EDUCATION FUND BALANCE</b>	<b>\$</b>	<b>434</b>
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**Compton Unified School District  
Foundation Private-Purpose Trust Fund  
Unaudited Actuals  
Estimated Actuals vs Unaudited Actuals  
Revenue and Expenditures by Objects**

			a	b	c	d
						c-b
1	Description		2016-17	2016-17	2016-17	
2	Revenue Detail	Account Codes	Adopted Budget	Estimated Actuals	Unaudited Actuals	Variance
3	LCFF/Revenue Limit	8010-8099	-	-	-	-
4	Federal Revenue	8100-8299	-	-	-	-
5	Other State Revenue	8300-8599	-	-	-	-
6	Other Local Revenue	8600-8799	500	500	934	434
7	<b>TOTAL REVENUES</b>		500	500	934	434
8	<b>Expenditure Detail</b>					
9	Certificated Salaries	1000-1999	-	-	-	-
10	Classified Salaries	2000-2999	-	-	-	-
11	Employee Benefits	3000-3999	-	-	-	-
12	Books & Supplies	4000-4999	-	-	-	-
13	Services	5000-5999	-	-	-	-
14	Capital Outlay	6000-6999	-	-	-	-
15	Other Outgo	7100-7299 7400-7499	-	-	-	-
16	Other Outgo - Transfer of Indirect Cost	7300-7399	-	-	-	-
17	<b>TOTAL EXPENDITURES</b>		-	-	-	-
18	<b>EXCESS(DEFICIENCY)</b>		500	500	934	434
19						
20	<b>OTHER FINANCING SOURCES/USES</b>					
21	Transfers In	8900-8929	-	-	-	-
22	Transfers Out	7600-7629	-	-	-	-
23	Other Sources	8930-8979	-	-	-	-
24	Other Uses	7630-7629	-	-	-	-
25	Contributions	8980-8999	-	-	-	-
26	<b>TOTAL OTHER SOURCES/USES</b>		-	-	-	-
27	<b>NET INCREASE/DECREASE TO FUND BALANCE</b>		500	500	934	434
28						
29	<b>BEGINNING BALANCE</b>	9791	84,059	84,723	84,723	-
30	<b>ENDING BALANCE</b>		84,559	85,223	85,657	434
31						
32	<b>COMPONENTS OF ENDING FUND BALANCE</b>					
33	Revolving Cash	9711	-	-	-	-
34	Stores	9712	-	-	-	-
35	Prepaid Expenditures	9713	-	-	-	-
	All Others	9719	-	-	-	-
36	Restricted	9740	-	-	-	-
37	Other Commitments	9760	-	-	-	-
38	Reserve for Economic Uncertainty	9789	-	-	-	-
39	Assigned	9780	-	-	-	-
40	Undesignated	9790	-	-	-	-
41	Net Investment in Capital Assets	9796	84,559	85,223	85,657	434
42	<b>Total</b>		84,559	85,223	85,657	434

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 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	933.70	0.00	-100.0%
5) TOTAL, REVENUES			933.70	0.00	-100.0%
<b>B. EXPENSES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	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>			933.70	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	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			933.70	0.00	-100.0%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	84,723.20	85,656.90	1.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			84,723.20	85,656.90	1.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			84,723.20	85,656.90	1.1%
2) Ending Net Position, June 30 (E + F1e)			85,656.90	85,656.90	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	85,656.90	85,656.90	0.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	85,373.14		
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	283.76		
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			85,656.90		
<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	2016-17 Unaudited Actuals	2017-18 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)			85,656.90		

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>OTHER STATE REVENUE</b>					
STRS On-Behalf Pension Contributions	7690	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					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	933.70	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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			933.70	0.00	-100.0%
<b>TOTAL, REVENUES</b>			933.70	0.00	-100.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 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%
TOTAL, CERTIFICATED SALARIES			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%
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>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 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%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			0.00	0.00	0.0%
<b>DEPRECIATION</b>					
Depreciation Expense		6900	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENSES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 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>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2016-17 Unaudited Actuals	2017-18 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	933.70	0.00	-100.0%
5) TOTAL, REVENUES			933.70	0.00	-100.0%
<b>B. EXPENSES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		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>			933.70	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	2016-17 Unaudited Actuals	2017-18 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			933.70	0.00	-100.0%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	84,723.20	85,656.90	1.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			84,723.20	85,656.90	1.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			84,723.20	85,656.90	1.1%
2) Ending Net Position, June 30 (E + F1e)			85,656.90	85,656.90	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	85,656.90	85,656.90	0.0%

<b>Resource</b>	<b>Description</b>	<b>2016-17 Unaudited Actuals</b>	<b>2017-18 Budget</b>
	Total, Restricted Net Position	0.00	0.00

Description	2016-17 Unaudited Actuals			2017-18 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)	20,960.90	20,884.84	21,667.45	20,960.90	20,884.84	21,667.45
<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>	20,960.90	20,884.84	21,667.45	20,960.90	20,884.84	21,667.45
<b>5. District Funded County Program ADA</b>						
a. County Community Schools						
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>	20,960.90	20,884.84	21,667.45	20,960.90	20,884.84	21,667.45
<b>7. Adults in Correctional Facilities</b>						
<b>8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>						

Description	2016-17 Unaudited Actuals			2017-18 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						
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	2016-17 Unaudited Actuals			2017-18 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>						
<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						
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>	0.00	0.00	0.00	0.00	0.00	0.00
<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						
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>	0.00	0.00	0.00	0.00	0.00	0.00

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	112,194,844.04	301	0.00	303	112,194,844.04	305	724,109.75		307	111,470,734.29	309
2000 - Classified Salaries	37,240,397.84	311	0.00	313	37,240,397.84	315	1,560,245.76		317	35,680,152.08	319
3000 - Employee Benefits	48,294,246.50	321	1,114,463.22	323	47,179,783.28	325	471,972.98		327	46,707,810.30	329
4000 - Books, Supplies Equip Replace. (6500)	16,966,570.10	331	0.00	333	16,966,570.10	335	1,151,031.38		337	15,815,538.72	339
5000 - Services... & 7300 - Indirect Costs	46,767,745.14	341	397,926.97	343	46,369,818.17	345	23,314,862.33		347	23,054,955.84	349
TOTAL					259,951,413.43	365			TOTAL	232,729,191.23	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)		Object	EDP No.
1. Teacher Salaries as Per EC 41011.		1100	375
2. Salaries of Instructional Aides Per EC 41011.		2100	380
3. STRS.		3101 & 3102	382
4. PERS.		3201 & 3202	383
5. OASDI - Regular, Medicare and Alternative.		3301 & 3302	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).		3401 & 3402	385
7. Unemployment Insurance.		3501 & 3502	390
8. Workers' Compensation Insurance.		3601 & 3602	392
9. OPEB, Active Employees (EC 41372).		3751 & 3752	393
10. Other Benefits (EC 22310).		3901 & 3902	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).			395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.	0.00		
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).	1,041,969.04		396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.			396
14. TOTAL SALARIES AND BENEFITS.	132,992,959.51		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).	232,729,191.23
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

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



	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	63,978,575.00	2,607,233.00	66,585,808.00		7,670,614.00	58,915,194.00	4,202,247.00
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable	23,160,286.00		23,160,286.00		1,822,753.00	21,337,533.00	1,650,000.00
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	174,260,991.00	61,973,661.00	236,234,652.00		34,152,592.00	202,082,060.00	
Net OPEB Obligation	19,334,019.00	195,704.00	19,529,723.00	3,504,150.00		23,033,873.00	
Compensated Absences Payable	2,302,200.00		2,302,200.00		254,912.00	2,047,288.00	
Governmental activities long-term liabilities	283,036,071.00	64,776,598.00	347,812,669.00	3,504,150.00	43,900,871.00	307,415,948.00	5,852,247.00
<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

	2016-17 Calculations			2017-18 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
<b>A. PRIOR YEAR DATA</b>	<b>2015-16 Actual</b>			<b>2016-17 Actual</b>		
(2015-16 Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE)						
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	141,533,035.76		141,533,035.76			144,092,652.22
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	21,694.77		21,694.77			20,960.90
ADJUSTMENTS TO PRIOR YEAR LIMIT	<b>Adjustments to 2015-16</b>			<b>Adjustments to 2016-17</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>	<b>2016-17 P2 Report</b>			<b>2017-18 P2 Estimate</b>		
(2016-17 data should tie to Principal Apportionment Software Attendance reports and include ADA for charter schools reporting with the district)						
1. Total K-12 ADA (Form A, Line A6)	20,960.90		20,960.90	20,960.90		20,960.90
2. Total Charter Schools ADA (Form A, Line C9)	0.00		0.00	0.00		0.00
3. TOTAL CURRENT YEAR P2 ADA (Line B1 plus B2)			20,960.90			20,960.90
<b>C. LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED</b>	<b>2016-17 Actual</b>			<b>2017-18 Budget</b>		
TAXES AND SUBVENTIONS (Funds 01, 09, and 62)						
1. Homeowners' Exemption (Object 8021)	108,175.72		108,175.72	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)	16,442.23		16,442.23	19,772.00		19,772.00
4. Secured Roll Taxes (Object 8041)	16,639,836.17		16,639,836.17	27,117,760.00		27,117,760.00
5. Unsecured Roll Taxes (Object 8042)	427,377.96		427,377.96	427,378.00		427,378.00
6. Prior Years' Taxes (Object 8043)	283,018.81		283,018.81	0.00		0.00
7. Supplemental Taxes (Object 8044)	1,082,181.74		1,082,181.74	781,735.00		781,735.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	12,797,523.43		12,797,523.43	596,794.00		596,794.00
9. Penalties and Int. from Delinquent Taxes (Object 8048)	9,624.01		9,624.01	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)	3,406,823.75		3,406,823.75	562,712.00		562,712.00
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)						
16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15)	34,771,003.82	0.00	34,771,003.82	29,625,918.00	0.00	29,625,918.00
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)	34,771,003.82	0.00	34,771,003.82	29,625,918.00	0.00	29,625,918.00

	2016-17 Calculations			2017-18 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)			733,800.35			798,792.00
<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)			733,800.35			798,792.00
<b>STATE AID RECEIVED (Funds 01, 09, and 62)</b>						
24. LCFF - CY (objects 8011 and 8012)	189,989,339.85		189,989,339.85	199,492,992.00		199,492,992.00
25. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	(2,958,092.00)		(2,958,092.00)	0.00		0.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	187,031,247.85	0.00	187,031,247.85	199,492,992.00	0.00	199,492,992.00
<b>DATA FOR INTEREST CALCULATION</b>						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	268,498,988.45		268,498,988.45	273,070,736.00		273,070,736.00
28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	883,857.54		883,857.54	500,000.00		500,000.00
<b>APPROPRIATIONS LIMIT CALCULATIONS</b>						
<b>D. PRELIMINARY APPROPRIATIONS LIMIT</b>			<b>2016-17 Actual</b>			<b>2017-18 Budget</b>
1. Revised Prior Year Program Limit (Lines A1 plus A6)			141,533,035.76			144,092,652.22
2. Inflation Adjustment			1.0537			1.0369
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			0.9662			1.0000
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			144,092,652.22			149,409,671.09
<b>APPROPRIATIONS SUBJECT TO THE LIMIT</b>						
5. Local Revenues Excluding Interest (Line C18)			34,771,003.82			29,625,918.00
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)			2,515,308.00			2,515,308.00
b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero)			110,055,448.75			120,582,545.09
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			110,055,448.75			120,582,545.09
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])			478,321.06			275,540.33
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			35,249,324.88			29,901,458.33
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)			109,577,127.69			120,307,004.76
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			35,249,324.88			
b. State Subventions (Line D8)			109,577,127.69			
c. Less: Excluded Appropriations (Line C23)			733,800.35			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			144,092,652.22			



**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) 8,655,019.67
- 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) 187,960,005.49

**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) 4.60%

**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)	15,395,073.19
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	3,441,556.06
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	70,725.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	1,233,868.94
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)	20,141,223.19
9. Carry-Forward Adjustment (Part IV, Line F)	2,320,199.40
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	22,461,422.59

**B. Base Costs**

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	151,659,121.32
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	23,302,514.66
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	21,310,495.29
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	1,303,618.90
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)	3,834,323.95
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)	39,522.24
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)	25,443.74
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	25,589,368.95
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)	1,307,334.60
15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	2,531,245.62
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	14,526,066.94
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)	245,429,056.21

**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)	8.21%
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**D. Preliminary Proposed Indirect Cost Rate**

(For final approved fixed-with-carry-forward rate for use in 2018-19 see <a href="http://www.cde.ca.gov/fg/ac/ic/">www.cde.ca.gov/fg/ac/ic/</a> ) (Line A10 divided by Line B18)	9.15%
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**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>20,141,223.19</u>
<b>B. Carry-forward adjustment from prior year(s)</b>	
1. Carry-forward adjustment from the second prior year	<u>(1,254,562.50)</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 (6.75%) times Part III, Line B18); zero if negative	<u>2,320,199.40</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (6.75%) times Part III, Line B18) or (the highest rate used to recover costs from any program (6.75%) times Part III, Line B18); zero if positive	<u>0.00</u>
<b>D. Preliminary carry-forward adjustment (Line C1 or C2)</b>	<u>2,320,199.40</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>not applicable</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</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>2,320,199.40</u>

Approved indirect cost rate: 6.75%  
Highest rate used in any program: 6.75%

<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	8,816,902.75	594,540.53	6.74%
01	3327	202,845.42	13,645.95	6.73%
01	3386	25,010.37	1,688.20	6.75%
01	3410	133,011.54	8,978.28	6.75%
01	3550	298,825.26	15,172.12	5.08%
01	4035	335,194.55	22,625.63	6.75%
01	4203	753,070.04	15,061.40	2.00%
01	5810	163,356.68	10,776.12	6.60%
01	6010	2,521,623.02	126,140.86	5.00%
01	6264	518,749.30	28,368.18	5.47%
01	6387	496,931.61	33,542.88	6.75%
01	6512	952,729.56	64,309.25	6.75%
01	6520	202,790.25	13,688.34	6.75%
12	6105	2,493,094.60	168,251.22	6.75%

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		0.00	0.00
2. State Lottery Revenue	8560	3,188,925.56		1,276,393.08	4,465,318.64
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)		3,188,925.56	0.00	1,276,393.08	4,465,318.64
<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		941,721.76	941,721.76
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	3,188,925.56			3,188,925.56
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 )		3,188,925.56	0.00	941,721.76	4,130,647.32
<b>C. ENDING BALANCE</b> (Must equal Line A6 minus Line B12)					
	979Z	0.00	0.00	334,671.32	334,671.32
<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)(B) 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			2016-17 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	268,602,662.90
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	16,415,111.06
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	925,008.19
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	2,579,599.01
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	3,567,083.00
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)				7,071,690.20
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	51,035.51
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)				245,166,897.15

<b>Section II - Expenditures Per ADA</b>		<b>2016-17 Annual ADA/ Exps. Per ADA</b>
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)		20,884.84
B. Expenditures per ADA (Line I.E divided by Line II.A)		11,738.99
<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.)	235,204,101.21	10,875.08
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)	235,204,101.21	10,875.08
B. Required effort (Line A.2 times 90%)	211,683,691.09	9,787.57
C. Current year expenditures (Line I.E and Line II.B)	245,166,897.15	11,738.99
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 2018-19 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  
2016-17  
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	131,097,860.60	53,242,166.77	184,340,027.37	16,477,944.70		200,817,972.07
3100	Alternative Schools	0.00	0.00	0.00	0.00		0.00
3200	Continuation Schools	3,725,439.38	5,692,478.49	9,417,917.87	841,856.93		10,259,774.80
3300	Independent Study Centers	235,005.62	83,745.36	318,750.98	28,492.79		347,243.77
3400	Opportunity Schools	69,990.91	63,272.29	133,263.20	11,912.25		145,175.45
3550	Community Day Schools	583,066.04	348,460.72	931,526.76	83,268.11		1,014,794.87
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00		0.00
3800	Career Technical Education	2,823,342.12	0.00	2,823,342.12	252,375.33		3,075,717.45
4110	Regular Education, Adult	52,029.57	0.00	52,029.57	4,650.86		56,680.43
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 Career Technical 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	38,394,574.83	1,374,404.69	39,768,979.52	3,554,903.70		43,323,883.22
6000	Regional Occupational Ctr/Prg (ROC/P)	351,481.66	314,149.64	665,631.30	59,500.02		725,131.32
<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	66,336.27	78,537.41	144,873.68	12,950.09		157,823.77
<b>Other Costs</b>							
----	Food Services					0.00	0.00
----	Enterprise					0.00	0.00
----	Facilities Acquisition & Construction					995,366.47	995,366.47
----	Other Outgo					6,192,036.42	6,192,036.42
<b>Other Funds</b>	Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E)		0.00	0.00	1,659,314.05		1,659,314.05
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				(168,251.22)		(168,251.22)
----	<b>Total General Fund and Charter Schools Funds Expenditures</b>	177,399,127.00	61,197,215.37	238,596,342.37	22,818,917.61	7,187,402.89	268,602,662.87

Unaudited Actuals  
2016-17  
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	129,156,218.28	75,022.27	3,405.00	0.00	32,141.19	527,454.96	1,303,618.90			0.00	0.00	131,097,860.60
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	3,016,891.25	0.00	0.00	270,030.46	308,702.84	1,610.00	0.00			128,204.83	0.00	3,725,439.38
3300	Independent Study Centers	158,995.17	0.00	0.00	53,279.11	22,731.34	0.00	0.00			0.00	0.00	235,005.62
3400	Opportunity Schools	36,392.29	0.00	0.00	0.00	33,598.62	0.00	0.00			0.00	0.00	69,990.91
3550	Community Day Schools	255,192.31	0.00	0.00	249,678.37	78,195.36	0.00	0.00			0.00	0.00	583,066.04
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	Career Technical Education	2,302,518.34	366,625.07	0.00	2,411.38	147,842.84	3,944.49	0.00			0.00	0.00	2,823,342.12
4110	Regular Education, Adult	52,029.57	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	52,029.57
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 Career Technical 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	30,365,403.53	3,319,624.19	7,560.54	28,130.89	2,730,692.88	1,942,778.03	0.00			384.77	0.00	38,394,574.83
6000	ROC/P	311,068.17	29,666.73	0.00	658.67	10,088.09	0.00	0.00			0.00	0.00	351,481.66
<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	66,336.27	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	66,336.27
<b>Total Direct Charged Costs</b>		165,721,045.18	3,790,938.26	10,965.54	604,188.88	3,363,993.16	2,475,787.48	1,303,618.90	0.00	0.00	128,589.60	0.00	177,399,127.00

\* Functions 7100-7199 for goals 8100 and 8500

Unaudited Actuals  
2016-17  
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	26,609,382.91	26,632,783.86	0.00	53,242,166.77
3100	Alternative Schools	0.00	0.00	0.00	0.00
3200	Continuation Schools	521,393.61	76,751.54	5,094,333.34	5,692,478.49
3300	Independent Study Centers	83,745.36	0.00	0.00	83,745.36
3400	Opportunity Schools	63,272.29	0.00	0.00	63,272.29
3550	Community Day Schools	271,709.18	76,751.54	0.00	348,460.72
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00
3800	Career Technical 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 Career Technical 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)	1,374,404.69	0.00	0.00	1,374,404.69
6000	ROC/P	314,149.64	0.00	0.00	314,149.64
<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.	78,537.41	0.00	0.00	78,537.41
<b>Other Funds</b>					
--	Adult Education (Fund 11)		0.00		0.00
--	Child Development (Fund 12)	0.00	0.00	0.00	0.00
--	Cafeteria (Funds 13 and 61)		0.00		0.00
<b>Total Allocated Support Costs</b>		29,316,595.09	26,786,286.94	5,094,333.34	61,197,215.37

<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)	3,834,323.95
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000-7999)	70,725.00
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	15,434,595.43
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	3,647,524.46
5	Total Central Administration Costs in General Fund and Charter Schools Funds	22,987,168.84
<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)	177,399,127.00
2	Total Allocated Costs (from Form PCR, Column 2, Total)	61,197,215.37
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	238,596,342.37
<b>C. Direct Charged Costs in Other Funds</b>		
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	1,307,334.60
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	2,729,471.62
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	14,526,066.94
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	18,562,873.16
<b>D. Total Direct Charged and Allocated Costs (B3 + C5)</b>		257,159,215.53
<b>E. Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)</b>		8.94%

Unaudited Actuals  
2016-17  
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)	0.00				0.00
Enterprise (Objects 1000-5999, 6400, and 6500)		0.00			0.00
Facilities Acquisition & Construction (Objects 1000-6500)			995,366.47		995,366.47
Other Outgo (Objects 1000-7999)				6,192,036.42	6,192,036.42
<b>Total Other Costs</b>	0.00	0.00	995,366.47	6,192,036.42	7,187,402.89

Unaudited Actuals  
2016-17  
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>	4,515,901.13	1,880,294.96	12,527,925.58	10,392,473.44	26,786,286.94	0.00	5,094,333.34
<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	35.00	39.25	137.25	159.00	1,041.00	25.00	
3100 Alternative Schools							
3200 Continuation Schools			4.00	2.75	3.00		6.00
3300 Independent Study Centers			0.60	0.50			
3400 Opportunity Schools				1.00			
3550 Community Day Schools			2.40	1.00	3.00		
3700 Specialized Secondary Programs							
3800 Career Technical Education							
4110 Regular Education, Adult							
4610 Adult Independent Study Centers							
4620 Adult Correctional Education							
4630 Adult Career Technical Education							
4760 Bilingual							
4850 Migrant Education							
5000-5999 Special Education (allocated to 5001)	17.50						
6000 ROC/P	4.00						
<b>Other Goals Description</b>							
7110 Nonagency - Educational							
7150 Nonagency - Other							
8100 Community Services							
8500 Child Care and Development Services	1.00						
<b>Other Funds Description</b>							
-- Adult Education (Fund 11)							
-- Child Development (Fund 12)							
-- Cafeteria (Funds 13 & 61)							
<b>C. Total Allocation Factors</b>	57.50	39.25	144.25	164.25	1,047.00	25.00	6.00

	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	10,711,603.00		10,711,603.00	23,939,256.00		34,650,859.00
Buildings	408,925,786.00		408,925,786.00	11,759,905.00		420,685,691.00
Equipment	21,587,816.00		21,587,816.00	407,456.00		21,995,272.00
Total capital assets being depreciated	441,225,205.00	0.00	441,225,205.00	36,106,617.00	0.00	477,331,822.00
Accumulated Depreciation for:						
Land Improvements	(5,785,417.00)		(5,785,417.00)		382,240.00	(6,167,657.00)
Buildings	(127,108,589.00)		(127,108,589.00)		9,328,801.00	(136,437,390.00)
Equipment	(20,457,308.00)		(20,457,308.00)		298,946.00	(20,756,254.00)
Total accumulated depreciation	(153,351,314.00)	0.00	(153,351,314.00)	0.00	10,009,987.00	(163,361,301.00)
Total capital assets being depreciated, net	287,873,891.00	0.00	287,873,891.00	36,106,617.00	10,009,987.00	313,970,521.00
Governmental activity capital assets, net	294,566,917.00	0.00	294,566,917.00	36,106,617.00	10,009,987.00	320,663,547.00
<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	2016-17 Actual	2017-18 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	7,622,410.43	7,622,410.43	0.00%
2. Local Special Education Property Taxes	4,012,026.00	4,012,026.00	0.00%
3. Applicable Excess ERAF			0.00%
4. Total Base Apportionment, Taxes, and Excess ERAF	11,634,436.43	11,634,436.43	0.00%
B. COLA Apportionment			
C. Growth Apportionment or Declining ADA Adjustment			
D. Subtotal (Sum lines A.4, B, and C)			
E. Program Specialist/Regionalized Services for NSS Apportionment			
F. Low Incidence Apportionment			
G. Out of Home Care Apportionment			
H. Extraordinary Cost Pool for NPS/LCI and NSS Mental Health Services Apportionment			
I. Adjustment for NSS with Declining Enrollment			
J. Grand Total Apportionment, Taxes and Excess ERAF (Sum lines D through I)			
K. Mental Health Apportionment			
L. Federal IDEA Local Assistance Grants - Preschool			
M. Federal IDEA - Section 619 Preschool			
N. Other Federal Discretionary Grants			
O. Other Adjustments			
P. Total SELPA Revenues (Sum lines J through O)			
<b>II. ALLOCATION TO SELPA MEMBERS</b>			
Compton Unified (LB00)			
Total Allocations (Sum all lines in Section II) (Amount must equal Line I.P )			
Preparer Name: <u>Sunny Okeke</u>			
Title: <u>Senior Director, Fiscal Services</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	

Unaudited Actuals  
2016-17 Unaudited Actuals  
SUMMARY OF INTERFUND ACTIVITIES  
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	(43,464.48)	0.00	(168,251.22)				
Other Sources/Uses Detail					0.00	3,567,083.00		
Fund Reconciliation							2,000,000.00	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							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	1,948.18	0.00	0.00	0.00				
Other Sources/Uses Detail					342,083.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	34,921.39	0.00	168,251.22	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	6,481.23	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	2,000,000.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					3,225,000.00	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					0.00	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

Unaudited Actuals  
2016-17 Unaudited Actuals  
SUMMARY OF INTERFUND ACTIVITIES  
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
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	113.68	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>43,464.48</b>	<b>(43,464.48)</b>	<b>168,251.22</b>	<b>(168,251.22)</b>	<b>3,567,083.00</b>	<b>3,567,083.00</b>	<b>2,000,000.00</b>	<b>2,000,000.00</b>