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17/18

**Unaudited
Actuals**

COMPTON UNIFIED SCHOOL DISTRICT
FIRST INTERIM REPORT
2017/18

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COMPTON UNIFIED SCHOOL DISTRICT
UNAUDITED ACTUALS
2017/18

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Unaudited Actuals
FINANCIAL REPORTS
2017-18 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)	55.39%
	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
ESMOE	Every Student Succeeds Act (ESSA) Maintenance of Effort (MOE) Determination If MOE Not Met, the 2019-20 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
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. Adjusted Appropriations Limit 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.	\$0.00
		\$149,663,667.53
		\$149,663,667.53
ICR	Preliminary Proposed Indirect Cost Rate Fixed-with-carry-forward indirect cost rate for use in 2019-20, subject to CDE approval.	8.46%

UNAUDITED ACTUAL FINANCIAL REPORT:

To the County Superintendent of Schools:

2017-18 UNAUDITED ACTUAL FINANCIAL REPORT. This report was prepared in accordance with Education Code Section 41010 and is hereby approved and filed by the governing board of the school district pursuant to Education Code Section 42100.

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

Date of Meeting: Sep 11, 2018

To the Superintendent of Public Instruction:

2017-18 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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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: Due to increase in property tax revenue, hence a reduction in State Aide compared to P2 certified.	\$ (6,178,482)
Increase in Federal Revenue	-
Increase in Other State Revenue	238,843
Increase in Other Local Revenue	2,687,745
Total Increase (Decrease) in Revenue	\$ (3,251,895)

Changes to Expenditures

Increase/(Decrease) in Certificated Salaries, primarily due to increase/(reductions) in extra duties and last submission of time sheets that were not reported in current period	\$ (8,124,120)
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Increase/(Decrease) in Classified Salaries, primarily due to increase/(reductions) in extra duties, overtime and coverage of prior year time sheets submitted in current year	2,008,729
---	-----------

Increase/(Decrease) in Employee Benefits, primarily due to increase/(reductions) in extra duties, overtime and coverage of prior year time reported in current period and cash in lieu for those opting out of district provided H&W and recognition of STRs on behalf contributions as required by GASB 85.	5,357,661
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Increase/(Decrease) in All Other Expenditures (object code 4000-7999s), primarily due to increase/(reductions) in operations/capital outlay based on need assessment	2,235,257
--	-----------

Total Increase/(Decrease) in Expenditures	\$ 1,477,528
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Changes to Other Financing Sources/Uses

Increase in Contributions to Special Education and Routine Restricted Maintenance programs to meet the district needs.	\$ (4,801,594)
--	----------------

Total Decrease in Other Financing Sources/Uses	\$ (4,801,594)
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NET CHANGE IN UNRESTRICTED GENERAL FUND BALANCE	\$ (9,531,016)
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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		2017-18	2017-18	2017-18	
2	Revenue Detail	Account Codes	Adopted Budget	Estimated Actuals	Unaudited Actuals	Variance
3	LCFF/Revenue Limit	8010-8099	226,006,989	225,893,458	219,714,976	(6,178,482)
4	Federal Revenue	8100-8299	-	-	-	-
5	Other State Revenue	8300-8599	8,918,937	6,903,360	7,142,203	238,843
6	Other Local Revenue	8600-8799	1,280,000	2,735,537	5,423,282	2,687,745
7	TOTAL REVENUES		236,205,926	235,532,355	232,280,460	(3,251,895)
8	Expenditure Detail					
9	Certificated Salaries	1000-1999	100,394,758	102,881,198	94,757,078	(8,124,120)
10	Classified Salaries	2000-2999	32,487,166	25,549,212	27,557,941	2,008,729
11	Employee Benefits	3000-3999	39,020,658	35,206,189	40,563,850	5,357,661
12	Books & Supplies	4000-4999	6,288,120	6,520,453	9,557,970	3,037,517
13	Services	5000-5999	22,684,987	28,697,480	27,762,536	(934,944)
14	Capital Outlay	6000-6999	837,000	697,359	761,533	64,174
15	Other Outgo	7100-7299 7400-7499	1,441,185	2,579,000	2,623,549	44,549
16	Other Outgo - Transfer of Indirect Cost	7300-7399	(1,282,429)	(1,694,749)	(1,670,787)	23,962
17	TOTAL EXPENDITURES		201,871,445	200,436,142	201,913,670	1,477,528
18	EXCESS(DEFICIENCY)		34,334,481	35,096,213	30,366,791	(4,729,422)
19						
20	OTHER FINANCING SOURCES/USES					
21	Transfers In	8900-8929	-	-	-	-
22	Transfers Out	7600-7629	3,667,083	3,667,083	3,667,083	-
23	Other Sources	8930-8979	-	-	-	-
24	Other Uses	7630-7629	-	-	-	-
25	Contributions	8980-8999	(33,630,758)	(31,325,932)	(36,127,526)	(4,801,594)
26	TOTAL OTHER SOURCES/USES		(37,297,841)	(34,993,015)	(39,794,609)	(4,801,594)
27	NET INCREASE/DECREASE TO FUND BALANCE		(2,963,360)	103,198	(9,427,819)	(9,531,017)
28						
29	BEGINNING BALANCE	9791	48,808,229	48,808,229	48,808,229	-
30	Audit Adjustments	9793	-	1,516,881	1,516,881	-
31	ADJUSTED BEGINNING BALANCE		48,808,229	50,325,110	50,325,110	-
32	ENDING BALANCE		45,844,869	50,428,308	40,897,292	
33	COMPONENTS OF ENDING FUND BALANCE					
34	Revolving Cash	9711	-	150,000	150,000	-
35	Stores	9712	-	299,501	193,717	(105,784)
36	Prepaid Expenditures	9713	-	-	822,219	822,219
37	All Others	9719	-	838,894	956,327	117,433
38	Restricted	9740	-	-	-	-
39	Reserve for Economic Uncertainty	9789	8,252,409	10,282,813	10,282,813	-
40	Assigned	9780	37,592,460.40	38,857,100	28,492,216	(10,364,885)
41	Undesignated	9790	-	-	-	-
42	Total		45,844,869	50,428,308	40,897,292	(9,531,016)

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

General Fund - Restricted (01)

Changes to Revenue

Increase (Decrease) in LCFF/Revenue Limit Sources	\$ -
Increase in Federal Revenue	(57,358)
Increase in Other State Revenue: Due to one-time funding and unexpected State fundings.	7,984,285
Increase in Other Local Revenue	824,837
Total Increase (Decrease) in Revenue	\$ 8,751,764

Changes to Expenditures

Increase/(Decrease) in Certificated Salaries, primarily due to increase/(reductions) in extra duties and last submission of time sheets that were not reported in current period	\$ 107,308
Increase/(Decrease) in Classified Salaries, primarily due to increase/(reductions) in extra duties, overtime and coverage of prior year time sheets submitted in current year	\$ 2,542,696
Increase/(Decrease) in Employee Benefits, primarily due to increase/(reductions) in extra duties, overtime and coverage of prior year time reported in current period and cash in lieu for those opting out of district provided H&W and recognition of STRs on behalf contributions as required by GASB 85.	\$ 11,042,013
Increase/(Decrease) in All Other Expenditures (object code 4000-7999s), primarily due to increase/(reductions) in operations/capital outlay based on need assessment	(875,167)
Total Increase/(Decrease) in Expenditures	\$ 12,816,850

Changes to Other Financing Sources/Uses

Increase in Contributions to Special Education and Routine Restricted Maintenance programs to meet the district needs.	\$ 4,801,594
Total Decrease in Other Financing Sources/Uses	\$ 4,801,594

NET CHANGE IN UNRESTRICTED GENERAL FUND BALANCE	\$ 736,509
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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		2017-18	2017-18	2017-18	
2	Revenue Detail	Account Codes	Adopted Budget	Estimated Actuals	Unaudited Actuals	Variance
3	LCFF/Revenue Limit	8010-8099	-	-	-	-
4	Federal Revenue	8100-8299	21,575,416	23,586,001	23,528,643	(57,358)
5	Other State Revenue	8300-8599	15,224,394	14,800,980	22,785,265	7,984,285
6	Other Local Revenue	8600-8799	65,000	270,172	1,095,009	824,837
7	TOTAL REVENUES		36,864,810	38,657,153	47,408,917	8,751,764
8	Expenditure Detail					
9	Certificated Salaries	1000-1999	19,465,761	17,813,134	17,920,442	107,308
10	Classified Salaries	2000-2999	9,789,093	8,926,753	11,469,449	2,542,696
11	Employee Benefits	3000-3999	10,430,756	6,819,361	17,861,374	11,042,013
12	Books & Supplies	4000-4999	4,009,113	10,897,480	9,639,068	(1,258,412)
13	Services	5000-5999	23,362,513	22,793,436	23,474,355	680,919
14	Capital Outlay	6000-6999	1,003,033	1,058,440	878,236	(180,204)
		7100-7299				
15	Other Outgo	7400-7499	1,000,000	20,305	87,068	66,763
16	Other Outgo - Transfer of Indirect Cost	7300-7399	481,480	1,672,584	1,488,350	(184,234)
17	TOTAL EXPENDITURES		69,541,749	70,001,493	82,818,344	12,816,851
18	EXCESS(DEFICIENCY)		(32,676,939)	(31,344,340)	(35,409,427)	(4,065,087)
19						
20	OTHER FINANCING SOURCES/USES					
21	Transfers In	8900-8929	-	-	-	-
22	Transfers Out	7600-7629	-	-	-	-
23	Other Sources	8930-8979	-	-	-	-
24	Other Uses	7630-7629	-	-	-	-
25	Contributions	8980-8999	33,630,758	31,325,932	36,127,526	4,801,594
26	TOTAL OTHER SOURCES/USES		33,630,758	31,325,932	36,127,526	4,801,594
27	NET INCREASE/DECREASE TO FUND BALANCE		953,819	(18,408)	718,100	736,507
28						
29	BEGINNING BALANCE	9791	10,375,448	10,375,448	10,375,448	-
30	ENDING BALANCE		11,329,267	10,357,041	11,093,548	736,507
31						
32	COMPONENTS OF ENDING FUND BALANCE					
33	Revolving Cash	9711	-	-	-	-
34	Stores	9712	-	-	-	-
35	Prepaid Expenditures	9713	-	-	85,860	85,860
36	All Others	9719	-	-	-	-
37	Restricted	9740	11,329,267	10,357,041	11,007,688	650,647
38	Reserve for Economic Uncertainty	9789	-	-	-	-
39	Assigned	9780	-	-	-	-
40	Undesignated	9790	-	-	-	-
41	Total		11,329,267	10,357,041	11,093,548	736,508

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	219,714,976.00	0.00	219,714,976.00	241,355,475.00	0.00	241,355,475.00	9.8%
2) Federal Revenue		8100-8299	0.00	23,528,642.60	23,528,642.60	0.00	20,394,669.00	20,394,669.00	-13.3%
3) Other State Revenue		8300-8599	7,142,202.79	22,785,265.40	29,927,468.19	7,031,708.00	14,634,237.00	21,665,945.00	-27.6%
4) Other Local Revenue		8600-8799	5,423,281.56	1,095,008.98	6,518,290.54	1,150,000.00	150,000.00	1,300,000.00	-80.1%
5) TOTAL, REVENUES			232,280,460.35	47,408,916.98	279,689,377.33	249,537,183.00	35,178,906.00	284,716,089.00	1.8%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	94,757,078.18	17,920,443.12	112,677,521.30	108,634,631.00	18,769,666.00	127,404,297.00	13.1%
2) Classified Salaries		2000-2999	27,557,941.46	11,469,449.17	39,027,390.63	28,413,948.00	9,064,767.00	37,478,715.00	-4.0%
3) Employee Benefits		3000-3999	40,563,849.68	17,861,374.09	58,425,223.77	37,180,908.00	7,852,766.00	45,033,674.00	-22.9%
4) Books and Supplies		4000-4999	9,557,969.84	9,639,068.05	19,197,037.89	9,146,719.00	7,994,038.00	17,140,757.00	-10.7%
5) Services and Other Operating Expenditures		5000-5999	27,762,535.53	23,474,354.95	51,236,890.48	30,984,493.00	21,431,465.00	52,415,958.00	2.3%
6) Capital Outlay		6000-6999	761,533.03	878,236.32	1,639,769.35	1,403,455.00	934,277.00	2,337,732.00	42.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	2,623,549.36	87,068.00	2,710,617.36	2,608,200.00	32,000.00	2,640,200.00	-2.6%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(1,670,787.48)	1,488,349.98	(182,437.50)	(1,787,686.00)	1,580,266.00	(207,420.00)	13.7%
9) TOTAL, EXPENDITURES			201,913,669.60	82,818,343.68	284,732,013.28	216,584,668.00	67,659,245.00	284,243,913.00	-0.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			30,366,790.75	(35,409,426.70)	(5,042,635.95)	32,952,515.00	(32,480,339.00)	472,176.00	-109.4%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	600,000.00	0.00	600,000.00	New
b) Transfers Out		7600-7629	3,667,083.00	0.00	3,667,083.00	3,703,754.00	0.00	3,703,754.00	1.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(36,127,526.30)	36,127,526.30	0.00	(32,645,517.00)	32,645,517.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(39,794,609.30)	36,127,526.30	(3,667,083.00)	(35,749,271.00)	32,645,517.00	(3,103,754.00)	-15.4%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(9,427,818.55)	718,099.60	(8,709,718.95)	(2,796,756.00)	165,178.00	(2,631,578.00)	-69.8%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	48,808,229.40	10,375,448.14	59,183,677.54	40,897,291.83	11,093,547.74	51,990,839.57	-12.2%
b) Audit Adjustments		9793	1,516,880.98	0.00	1,516,880.98	0.00	0.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			50,325,110.38	10,375,448.14	60,700,558.52	40,897,291.83	11,093,547.74	51,990,839.57	-14.3%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			50,325,110.38	10,375,448.14	60,700,558.52	40,897,291.83	11,093,547.74	51,990,839.57	-14.3%
2) Ending Balance, June 30 (E + F1e)			40,897,291.83	11,093,547.74	51,990,839.57	38,100,535.83	11,258,725.74	49,359,261.57	-5.1%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	150,000.00	0.00	150,000.00	150,000.00	0.00	150,000.00	0.0%
Stores		9712	193,717.11	0.00	193,717.11	193,717.11	0.00	193,717.11	0.0%
Prepaid Items		9713	822,218.87	85,860.06	908,078.93	720,158.79	0.00	720,158.79	-20.7%
All Others		9719	956,327.27	0.00	956,327.27	956,327.27	0.00	956,327.27	0.0%
b) Restricted		9740	0.00	11,007,687.68	11,007,687.68	0.00	11,258,725.74	11,258,725.74	2.3%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	28,492,215.58	0.00	28,492,215.58	25,694,691.66	0.00	25,694,691.66	-9.8%
Reserved for Future Obligations	0000	9780	27,905,981.14		27,905,981.14				
Reserved for Future Obligations	1100	9780	586,234.44		586,234.44				
Reserved for Future Obligations	0000	9780				23,078,034.14		23,078,034.14	
Reserved for Future Obligations	1100	9780				2,514,597.44		2,514,597.44	
Reserved for Future Obligations	1400	9780				102,060.08		102,060.08	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	10,282,813.00	0.00	10,282,813.00	10,385,641.00	0.00	10,385,641.00	1.0%
Unassigned/Unappropriated Amount			0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
G. ASSETS									
1) Cash									
a) in County Treasury		9110	80,818,835.83	14,166,887.32	94,985,723.15				
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 Cash Account		9130	150,000.00	0.00	150,000.00				
d) with Fiscal Agent/Trustee		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	2,585,102.10	14,019,398.24	16,604,500.34				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	193,717.11	0.00	193,717.11				
7) Prepaid Expenditures		9330	822,218.87	85,860.06	908,078.93				
8) Other Current Assets		9340	1,025,772.71	0.00	1,025,772.71				
9) TOTAL, ASSETS			85,695,646.62	28,272,145.62	113,967,792.24				
H. DEFERRED OUTFLOWS OF RESOURCES									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
I. LIABILITIES									
1) Accounts Payable		9500	44,798,354.30	16,130,555.53	60,928,909.83				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	0.49	0.00	0.49				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	1,048,042.35	1,048,042.35				
6) TOTAL, LIABILITIES			44,798,354.79	17,178,597.88	61,976,952.67				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30									

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals			2018-19 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)			40,897,291.83	11,093,547.74	51,990,839.57				

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals			2018-19 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 SOURCES									
Principal Apportionment State Aid - Current Year		8011	161,455,242.35	0.00	161,455,242.35	183,403,182.00	0.00	183,403,182.00	13.6%
Education Protection Account State Aid - Current Year		8012	29,141,359.00	0.00	29,141,359.00	27,235,151.00	0.00	27,235,151.00	-6.5%
State Aid - Prior Years		8019	(4,559,987.00)	0.00	(4,559,987.00)	0.00	0.00	0.00	-100.0%
Tax Relief Subventions Homeowners' Exemptions		8021	105,521.72	0.00	105,521.72	119,767.00	0.00	119,767.00	13.5%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	18,629.48	0.00	18,629.48	19,772.00	0.00	19,772.00	6.1%
County & District Taxes Secured Roll Taxes		8041	17,115,042.24	0.00	17,115,042.24	31,608,984.00	0.00	31,608,984.00	84.7%
Unsecured Roll Taxes		8042	460,962.89	0.00	460,962.89	427,378.00	0.00	427,378.00	-7.3%
Prior Years' Taxes		8043	298,228.11	0.00	298,228.11	0.00	0.00	0.00	-100.0%
Supplemental Taxes		8044	1,152,742.81	0.00	1,152,742.81	781,735.00	0.00	781,735.00	-32.2%
Education Revenue Augmentation Fund (ERAF)		8045	14,653,123.97	0.00	14,653,123.97	596,794.00	0.00	596,794.00	-95.9%
Community Redevelopment Funds (SB 617/699/1992)		8047	2,964,702.84	0.00	2,964,702.84	162,712.00	0.00	162,712.00	-94.5%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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%
Subtotal, LCFF Sources			222,805,568.41	0.00	222,805,568.41	244,355,475.00	0.00	244,355,475.00	9.7%
LCFF Transfers									
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	(3,090,592.41)	0.00	(3,090,592.41)	(3,000,000.00)	0.00	(3,000,000.00)	-2.9%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals			2018-19 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%
TOTAL, LCFF SOURCES			219,714,976.00	0.00	219,714,976.00	241,355,475.00	0.00	241,355,475.00	9.8%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	3,695,615.36	3,695,615.36	0.00	3,677,182.00	3,677,182.00	-0.5%
Special Education Discretionary Grants		8182	0.00	802,571.31	802,571.31	0.00	504,983.00	504,983.00	-37.1%
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	90,840.00	90,840.00	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		15,400,233.36	15,400,233.36		13,566,548.00	13,566,548.00	-11.9%
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		1,971,679.62	1,971,679.62		1,201,714.00	1,201,714.00	-39.1%
Title III, Part A, Immigrant Education Program	4201	8290		72,930.59	72,930.59		24,042.00	24,042.00	-67.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals			2018-19 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		518,169.61	518,169.61		636,027.00	636,027.00	22.7%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3185, 4050, 4123, 4124, 4126, 4127, 5510, 5630	8290		0.00	0.00		0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290		324,162.69	324,162.69		250,944.00	250,944.00	-22.6%
All Other Federal Revenue	All Other	8290	0.00	652,440.06	652,440.06	0.00	533,229.00	533,229.00	-18.3%
TOTAL, FEDERAL REVENUE			0.00	23,528,642.60	23,528,642.60	0.00	20,394,669.00	20,394,669.00	-13.3%
OTHER STATE REVENUE									
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		7,594,421.00	7,594,421.00		7,703,990.00	7,703,990.00	1.4%
Prior Years	6500	8319		(244,321.00)	(244,321.00)		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	3,871,652.00	0.00	3,871,652.00	4,000,000.00	0.00	4,000,000.00	3.3%
Lottery - Unrestricted and Instructional Materials		8560	3,270,550.79	1,198,442.52	4,468,993.31	3,031,708.00	947,409.00	3,979,117.00	-11.0%
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		3,420,115.27	3,420,115.27		3,472,128.00	3,472,128.00	1.5%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals			2018-19 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)	
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		659,097.61	659,097.61		1,001,189.00	1,001,189.00	51.9%
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	0.00	10,157,510.00	10,157,510.00	0.00	1,509,521.00	1,509,521.00	-85.1%
TOTAL, OTHER STATE REVENUE			7,142,202.79	22,785,265.40	29,927,468.19	7,031,708.00	14,634,237.00	21,665,945.00	-27.6%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds									
Not Subject to LCFF Deduction		8625	1,482,623.55	0.00	1,482,623.55	400,000.00	0.00	400,000.00	-73.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	80,613.67	0.00	80,613.67	250,000.00	0.00	250,000.00	210.1%
Interest		8660	1,284,377.33	0.00	1,284,377.33	500,000.00	0.00	500,000.00	-61.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue Plus: Misc Funds Non-LCFF									

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals			2018-19 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	2,575,667.01	1,095,008.98	3,670,675.99	0.00	150,000.00	150,000.00	-95.9%
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%
TOTAL, OTHER LOCAL REVENUE			5,423,281.56	1,095,008.98	6,518,290.54	1,150,000.00	150,000.00	1,300,000.00	-80.1%
TOTAL, REVENUES			232,280,460.35	47,408,916.98	279,689,377.33	249,537,183.00	35,178,906.00	284,716,089.00	1.8%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	80,458,330.41	13,912,323.65	94,370,654.06	92,554,615.00	14,890,928.00	107,445,543.00	13.9%
Certificated Pupil Support Salaries		1200	3,555,507.84	2,299,311.49	5,854,819.33	3,859,920.00	2,218,066.00	6,077,986.00	3.8%
Certificated Supervisors' and Administrators' Salaries		1300	10,273,177.22	1,515,696.94	11,788,874.16	11,616,568.00	1,430,581.00	13,047,149.00	10.7%
Other Certificated Salaries		1900	470,062.71	193,111.04	663,173.75	603,528.00	230,091.00	833,619.00	25.7%
TOTAL, CERTIFICATED SALARIES			94,757,078.18	17,920,443.12	112,677,521.30	108,634,631.00	18,769,666.00	127,404,297.00	13.1%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	1,696,621.31	6,261,553.48	7,958,174.79	2,780,451.00	3,507,674.00	6,288,125.00	-21.0%
Classified Support Salaries		2200	11,714,129.53	2,686,493.01	14,400,622.54	11,096,110.00	2,084,612.00	13,180,722.00	-8.5%
Classified Supervisors' and Administrators' Salaries		2300	5,960,246.88	307,240.36	6,267,487.24	6,030,666.00	246,381.00	6,277,047.00	0.2%
Clerical, Technical and Office Salaries		2400	7,546,653.80	1,219,605.95	8,766,259.75	7,717,523.00	1,172,153.00	8,889,676.00	1.4%
Other Classified Salaries		2900	640,289.94	994,556.37	1,634,846.31	789,198.00	2,053,947.00	2,843,145.00	73.9%
TOTAL, CLASSIFIED SALARIES			27,557,941.46	11,469,449.17	39,027,390.63	28,413,948.00	9,064,767.00	37,478,715.00	-4.0%
EMPLOYEE BENEFITS									
STRS		3101-3102	13,239,747.60	11,237,619.02	24,477,366.62	12,495,472.00	2,444,245.00	14,939,717.00	-39.0%
PERS		3201-3202	3,972,965.87	1,542,408.35	5,515,374.22	4,195,020.00	990,076.00	5,185,096.00	-6.0%
OASDI/Medicare/Alternative		3301-3302	3,386,103.91	1,150,600.04	4,536,703.95	3,292,572.00	926,134.00	4,218,706.00	-7.0%
Health and Welfare Benefits		3401-3402	12,123,527.67	2,252,221.46	14,375,749.13	10,685,416.00	1,999,591.00	12,685,007.00	-11.8%
Unemployment Insurance		3501-3502	60,620.22	14,855.19	75,475.41	55,282.00	15,713.00	70,995.00	-5.9%
Workers' Compensation		3601-3602	6,108,951.57	1,471,955.03	7,580,906.60	5,495,660.00	1,431,348.00	6,927,008.00	-8.6%
OPEB, Allocated		3701-3702	1,374,630.38	0.00	1,374,630.38	382,796.00	19,864.00	402,660.00	-70.7%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	382,796.00	19,864.00	402,660.00	New
Other Employee Benefits		3901-3902	297,302.46	191,715.00	489,017.46	195,894.00	5,931.00	201,825.00	-58.7%
TOTAL, EMPLOYEE BENEFITS			40,563,849.68	17,861,374.09	58,425,223.77	37,180,908.00	7,852,766.00	45,033,674.00	-22.9%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	0.00	69.25	69.25	0.00	6,961.00	6,961.00	9952.0%
Books and Other Reference Materials		4200	206,309.28	1,322,689.19	1,528,998.47	311,735.00	1,398,817.00	1,710,552.00	11.9%
Materials and Supplies		4300	4,285,196.38	3,211,714.09	7,496,910.47	5,765,081.00	4,137,509.00	9,902,590.00	32.1%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals			2018-19 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	2,220,157.87	5,104,595.52	7,324,753.39	3,069,903.00	2,450,751.00	5,520,654.00	-24.6%
Food		4700	2,846,306.31	0.00	2,846,306.31	0.00	0.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			9,557,969.84	9,639,068.05	19,197,037.89	9,146,719.00	7,994,038.00	17,140,757.00	-10.7%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	1,703,579.04	13,570,570.55	15,274,149.59	883,427.00	13,252,887.00	14,136,314.00	-7.4%
Travel and Conferences		5200	488,062.07	454,007.00	942,069.07	859,064.00	487,278.00	1,346,342.00	42.9%
Dues and Memberships		5300	186,008.35	21,497.00	207,505.35	213,669.00	31,997.00	245,666.00	18.4%
Insurance		5400 - 5450	1,599,779.00	0.00	1,599,779.00	1,738,481.00	0.00	1,738,481.00	8.7%
Operations and Housekeeping Services		5500	3,883,103.36	544,843.82	4,427,947.18	4,155,686.00	538,222.00	4,693,908.00	6.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,352,724.92	4,628,125.52	5,980,850.44	1,725,566.00	3,938,264.00	5,663,830.00	-5.3%
Transfers of Direct Costs		5710	539,152.53	(539,152.53)	0.00	625,644.00	(625,644.00)	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(10,649.66)	(14,400.00)	(25,049.66)	(12,835.00)	(23,841.00)	(36,676.00)	46.4%
Professional/Consulting Services and Operating Expenditures		5800	16,994,872.01	4,790,482.79	21,785,354.80	19,444,499.00	3,810,611.00	23,255,110.00	6.7%
Communications		5900	1,025,903.91	18,380.80	1,044,284.71	1,351,292.00	21,691.00	1,372,983.00	31.5%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			27,762,535.53	23,474,354.95	51,236,890.48	30,984,493.00	21,431,465.00	52,415,958.00	2.3%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CAPITAL OUTLAY									
Land		6100	0.00	83,705.00	83,705.00	0.00	3,165.00	3,165.00	-96.2%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	274,876.42	517,270.54	792,146.96	1,049,742.00	561,988.00	1,611,730.00	103.5%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	486,656.61	277,260.78	763,917.39	353,713.00	369,124.00	722,837.00	-5.4%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			761,533.03	878,236.32	1,639,769.35	1,403,455.00	934,277.00	2,337,732.00	42.6%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	44,549.36	87,068.00	131,617.36	20,200.00	32,000.00	52,200.00	-60.3%
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	2017-18 Unaudited Actuals			2018-19 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	929,000.00	0.00	929,000.00	863,000.00	0.00	863,000.00	-7.1%
Other Debt Service - Principal		7439	1,650,000.00	0.00	1,650,000.00	1,725,000.00	0.00	1,725,000.00	4.5%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			2,623,549.36	87,068.00	2,710,617.36	2,608,200.00	32,000.00	2,640,200.00	-2.6%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(1,488,349.98)	1,488,349.98	0.00	(1,580,266.00)	1,580,266.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(182,437.50)	0.00	(182,437.50)	(207,420.00)	0.00	(207,420.00)	13.7%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(1,670,787.48)	1,488,349.98	(182,437.50)	(1,787,686.00)	1,580,266.00	(207,420.00)	13.7%
TOTAL, EXPENDITURES			201,913,669.60	82,818,343.68	284,732,013.28	216,584,668.00	67,659,245.00	284,243,913.00	-0.2%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	600,000.00	0.00	600,000.00	New
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	600,000.00	0.00	600,000.00	New
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	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	3,667,083.00	0.00	3,667,083.00	3,703,754.00	0.00	3,703,754.00	1.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			3,667,083.00	0.00	3,667,083.00	3,703,754.00	0.00	3,703,754.00	1.0%
OTHER SOURCES/USES									
SOURCES									
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals			2018-19 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%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(36,127,526.30)	36,127,526.30	0.00	(32,645,517.00)	32,645,517.00	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			(36,127,526.30)	36,127,526.30	0.00	(32,645,517.00)	32,645,517.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(39,794,609.30)	36,127,526.30	(3,667,083.00)	(35,749,271.00)	32,645,517.00	(3,103,754.00)	-15.4%

Description	Function Codes	Object Codes	2017-18 Unaudited Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	219,714,976.00	0.00	219,714,976.00	241,355,475.00	0.00	241,355,475.00	9.8%
2) Federal Revenue		8100-8299	0.00	23,528,642.60	23,528,642.60	0.00	20,394,669.00	20,394,669.00	-13.3%
3) Other State Revenue		8300-8599	7,142,202.79	22,785,265.40	29,927,468.19	7,031,708.00	14,634,237.00	21,665,945.00	-27.6%
4) Other Local Revenue		8600-8799	5,423,281.56	1,095,008.98	6,518,290.54	1,150,000.00	150,000.00	1,300,000.00	-80.1%
5) TOTAL, REVENUES			232,280,460.35	47,408,916.98	279,689,377.33	249,537,183.00	35,178,906.00	284,716,089.00	1.8%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		115,141,074.76	57,567,212.89	172,708,287.65	126,983,648.00	46,116,479.00	173,100,127.00	0.2%
2) Instruction - Related Services	2000-2999		19,411,974.25	9,621,238.04	29,033,212.29	20,597,701.00	6,525,554.00	27,123,255.00	-6.6%
3) Pupil Services	3000-3999		19,572,768.72	5,124,287.77	24,697,056.49	18,156,690.00	4,643,910.00	22,800,600.00	-7.7%
4) Ancillary Services	4000-4999		1,498,169.39	20,167.03	1,518,336.42	2,109,357.00	41,056.00	2,150,413.00	41.6%
5) Community Services	5000-5999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
6) Enterprise	6000-6999		67.78	0.00	67.78	0.00	0.00	0.00	-100.0%
7) General Administration	7000-7999		22,661,051.90	(302,792.36)	22,358,259.54	24,344,631.00	921,807.00	25,266,438.00	13.0%
8) Plant Services	8000-8999		21,005,013.44	10,701,162.31	31,706,175.75	21,784,441.00	9,378,439.00	31,162,880.00	-1.7%
9) Other Outgo	9000-9999	Except 7600-7699	2,623,549.36	87,068.00	2,710,617.36	2,608,200.00	32,000.00	2,640,200.00	-2.6%
10) TOTAL, EXPENDITURES			201,913,669.60	82,818,343.68	284,732,013.28	216,584,668.00	67,659,245.00	284,243,913.00	-0.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			30,366,790.75	(35,409,426.70)	(5,042,635.95)	32,952,515.00	(32,480,339.00)	472,176.00	-109.4%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	600,000.00	0.00	600,000.00	New
b) Transfers Out		7600-7629	3,667,083.00	0.00	3,667,083.00	3,703,754.00	0.00	3,703,754.00	1.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(36,127,526.30)	36,127,526.30	0.00	(32,645,517.00)	32,645,517.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(39,794,609.30)	36,127,526.30	(3,667,083.00)	(35,749,271.00)	32,645,517.00	(3,103,754.00)	-15.4%

Description	Function Codes	Object Codes	2017-18 Unaudited Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(9,427,818.55)	718,099.60	(8,709,718.95)	(2,796,756.00)	165,178.00	(2,631,578.00)	-69.8%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	48,808,229.40	10,375,448.14	59,183,677.54	40,897,291.83	11,093,547.74	51,990,839.57	-12.2%
b) Audit Adjustments		9793	1,516,880.98	0.00	1,516,880.98	0.00	0.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			50,325,110.38	10,375,448.14	60,700,558.52	40,897,291.83	11,093,547.74	51,990,839.57	-14.3%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			50,325,110.38	10,375,448.14	60,700,558.52	40,897,291.83	11,093,547.74	51,990,839.57	-14.3%
2) Ending Balance, June 30 (E + F1e)			40,897,291.83	11,093,547.74	51,990,839.57	38,100,535.83	11,258,725.74	49,359,261.57	-5.1%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	150,000.00	0.00	150,000.00	150,000.00	0.00	150,000.00	0.0%
Stores		9712	193,717.11	0.00	193,717.11	193,717.11	0.00	193,717.11	0.0%
Prepaid Items		9713	822,218.87	85,860.06	908,078.93	720,158.79	0.00	720,158.79	-20.7%
All Others		9719	956,327.27	0.00	956,327.27	956,327.27	0.00	956,327.27	0.0%
b) Restricted		9740	0.00	11,007,687.68	11,007,687.68	0.00	11,258,725.74	11,258,725.74	2.3%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)									
Reserved for Future Obligations	0000	9780	27,905,981.14		27,905,981.14				
Reserved for Future Obligations	1100	9780	586,234.44		586,234.44				
Reserved for Future Obligations	0000	9780				23,078,034.14		23,078,034.14	
Reserved for Future Obligations	1100	9780				2,514,597.44		2,514,597.44	
Reserved for Future Obligations	1400	9780				102,060.08		102,060.08	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	10,282,813.00	0.00	10,282,813.00	10,385,641.00	0.00	10,385,641.00	1.0%
Unassigned/Unappropriated Amount			0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Resource	Description	2017-18 Unaudited Actuals	2018-19 Budget
5640	Medi-Cal Billing Option	313,689.33	276,746.33
5810	Other Restricted Federal	1,173,950.56	1,195,836.56
6300	Lottery: Instructional Materials	460,057.26	460,057.26
6355	Direct Support Professional Training Program	18,833.00	18,833.00
6360	Pupils with Disabilities Attending ROC/P	26,304.61	26,304.61
6500	Special Education	0.00	69,120.05
6512	Special Ed: Mental Health Services	2,820,376.51	3,470,340.51
7338	College Readiness Block Grant	359,865.98	80,566.98
8150	Ongoing & Major Maintenance Account (RMA: Education Code Sectir	0.00	12,960.01
9010	Other Restricted Local	5,834,610.43	5,647,960.43
Total, Restricted Balance		11,007,687.68	11,258,725.74

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 Federal Revenue: Due to unearned revenue	\$ (82,523)
Increase in Other State Revenue	99,332
Increase in Other Local Revenue: Due to collections and reimbursements	303,597
	-
Total Increase/(Decrease) in Revenue	\$ 320,405

Changes to Expenditures

Increase/(Decrease) in Certificated Salaries, primarily due to increase/(reductions) in extra duties and last submission of time sheets that were not reported in current period	\$ (132,018)
Increase/(Decrease) in Certificated Salaries, primarily due to increase/(reductions) in extra duties and last submission of time sheets that were not reported in current period	\$ (55,129)
Increase/(Decrease) in Employee Benefits, primarily due to increase/(reductions) in extra duties, overtime and coverage of prior year time reported in current period and cash in lieu for those opting out of district provided H&W and recognition of STRs on-behalf contributions as required by GASB 85.	\$ 77,117
Increase/(Decrease) in All Other Expenditures (object code 4000-999s), primarily due to increase/(reductions) in operations/capital outlay based on need assessment	41,372
Total Increase in Expenditures	\$ (68,659)

Changes to Other Financing Sources/Uses

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

NET CHANGE IN ADULT EDUCATION FUND BALANCE	\$ 389,066
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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		2017-18	2017-18	2017-18	
2	Revenue Detail	Account Codes	Adopted Budget	Estimated Actuals	Unaudited Actuals	Variance
3	LCFF/Revenue Limit	8010-8099	-	-	-	-
4	Federal Revenue	8100-8299	-	163,256	80,733	(82,523)
5	Other State Revenue	8300-8599	2,479,134	1,414,567	1,513,899	99,332
6	Other Local Revenue	8600-8799	-	-	303,597	303,597
7	TOTAL REVENUES		2,479,134	1,577,823	1,898,228	320,405
8	Expenditure Detail					
9	Certificated Salaries	1000-1999	1,318,356	932,207	800,189	(132,018)
10	Classified Salaries	2000-2999	154,844	218,059	162,930	(55,129)
11	Employee Benefits	3000-3999	463,091	301,994	379,111	77,117
12	Books & Supplies	4000-4999	-	147,248	137,263	(9,985)
13	Services	5000-5999	-	356,428	407,785	51,357
14	Capital Outlay	6000-6999	-	-	-	-
15	Other Outgo	7100-7299 7400-7499	-	-	-	-
16	Other Outgo - Transfer of Indirect Cost	7300-7399	-	-	-	-
17	TOTAL EXPENDITURES		1,936,291	1,955,936	1,887,277	(68,659)
18	EXCESS(DEFICIENCY)		542,843	(378,113)	10,951	389,064
19						
20	OTHER FINANCING SOURCES/USES					
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	TOTAL OTHER SOURCES/USES		-	-	-	-
27	NET INCREASE/DECREASE TO FUND BALANCE		542,843	(378,113)	10,951	389,064
28						
29	BEGINNING BALANCE	9791	1,645,389	1,645,389	1,645,389	-
30	ENDING BALANCE		2,188,232	1,267,276	1,656,340	389,064
31						
32	COMPONENTS OF ENDING FUND BALANCE					
33	Revolving Cash	9711	-	-	-	-
34	Stores	9712	-	-	-	-
35	Prepaid Expenditures	9713	-	-	7,560	7,560
36	All Others	9719	-	-	-	-
37	Restricted	9740	1,703,174	674,229	1,031,774	357,545
38	Reserve for Economic Uncertainty	9789	-	-	-	-
39	Assigned	9780	485,058	593,047	617,006	23,959
39	Undesignated	9790	-	-	-	-
40	Total		2,188,232	1,267,276	1,656,340	389,065

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	80,732.64	163,256.00	102.2%
3) Other State Revenue		8300-8599	1,513,899.00	1,414,567.00	-6.6%
4) Other Local Revenue		8600-8799	303,596.51	0.00	-100.0%
5) TOTAL, REVENUES			1,898,228.15	1,577,823.00	-16.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	800,188.60	960,174.00	20.0%
2) Classified Salaries		2000-2999	162,929.75	224,601.00	37.9%
3) Employee Benefits		3000-3999	379,110.59	315,721.00	-16.7%
4) Books and Supplies		4000-4999	137,262.92	278,915.00	103.2%
5) Services and Other Operating Expenditures		5000-5999	407,785.23	410,887.00	0.8%
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			1,887,277.09	2,190,298.00	16.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			10,951.06	(612,475.00)	-5692.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			10,951.06	(612,475.00)	-5692.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,645,388.92	1,656,339.98	0.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,645,388.92	1,656,339.98	0.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,645,388.92	1,656,339.98	0.7%
2) Ending Balance, June 30 (E + F1e)			1,656,339.98	1,043,864.98	-37.0%
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 Items		9713	7,560.01	0.00	-100.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			1,031,774.39	432,785.40	-58.1%
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	617,005.58	611,079.58	-1.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,769,708.23		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	297,844.61		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	7,560.01		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			2,075,112.85		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	413,159.78		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	5,613.09		
6) TOTAL, LIABILITIES			418,772.87		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			1,656,339.98		

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
LCFF SOURCES					
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%
FEDERAL REVENUE					
Interagency Contracts Between LEAs					
		8285	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	80,732.64	163,256.00	102.2%
TOTAL, FEDERAL REVENUE			80,732.64	163,256.00	102.2%
OTHER STATE REVENUE					
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	1,465,942.00	1,414,567.00	-3.5%
All Other State Revenue	All Other	8590	47,957.00	0.00	-100.0%
TOTAL, OTHER STATE REVENUE			1,513,899.00	1,414,567.00	-6.6%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	23,938.53	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	2,505.00	0.00	-100.0%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	277,152.98	0.00	-100.0%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			303,596.51	0.00	-100.0%
TOTAL, REVENUES			1,898,228.15	1,577,823.00	-16.9%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	676,072.60	842,504.00	24.6%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	124,116.00	117,670.00	-5.2%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			800,188.60	960,174.00	20.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	36,420.80	42,674.00	17.2%
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	126,508.95	181,927.00	43.8%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			162,929.75	224,601.00	37.9%
EMPLOYEE BENEFITS					
STRS		3101-3102	134,192.23	94,863.00	-29.3%
PERS		3201-3202	55,941.13	41,601.00	-25.6%
OASDI/Medicare/Alternative		3301-3302	35,411.86	25,921.00	-26.8%
Health and Welfare Benefits		3401-3402	102,930.50	103,515.00	0.6%
Unemployment Insurance		3501-3502	478.84	428.00	-10.6%
Workers' Compensation		3601-3602	48,156.03	43,467.00	-9.7%
OPEB, Allocated		3701-3702	0.00	2,963.00	New
OPEB, Active Employees		3751-3752	0.00	2,963.00	New
Other Employee Benefits		3901-3902	2,000.00	0.00	-100.0%
TOTAL, EMPLOYEE BENEFITS			379,110.59	315,721.00	-16.7%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	55,840.55	130,003.00	132.8%
Noncapitalized Equipment		4400	81,422.37	148,912.00	82.9%
TOTAL, BOOKS AND SUPPLIES			137,262.92	278,915.00	103.2%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	354,198.30	320,089.00	-9.6%
Travel and Conferences		5200	2,961.06	6,828.00	130.6%
Dues and Memberships		5300	0.00	1,618.00	New
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	3,401.00	4,469.00	31.4%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	14,140.00	25,363.00	79.4%
Professional/Consulting Services and Operating Expenditures		5800	33,084.87	52,520.00	58.7%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			407,785.23	410,887.00	0.8%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
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%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			1,887,277.09	2,190,298.00	16.1%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	80,732.64	163,256.00	102.2%
3) Other State Revenue		8300-8599	1,513,899.00	1,414,567.00	-6.6%
4) Other Local Revenue		8600-8799	303,596.51	0.00	-100.0%
5) TOTAL, REVENUES			1,898,228.15	1,577,823.00	-16.9%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		1,501,610.28	1,730,522.00	15.2%
2) Instruction - Related Services	2000-2999		385,666.81	459,776.00	19.2%
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			1,887,277.09	2,190,298.00	16.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)					
			10,951.06	(612,475.00)	-5692.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			10,951.06	(612,475.00)	-5692.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	1,645,388.92	1,656,339.98	0.7%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			1,645,388.92	1,656,339.98	0.7%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			1,645,388.92	1,656,339.98	0.7%
2) Ending Balance, June 30 (E + F1e)					
			1,656,339.98	1,043,864.98	-37.0%
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 Items					
		9713	7,560.01	0.00	-100.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	1,031,774.39	432,785.40	-58.1%
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	617,005.58	611,079.58	-1.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%

Resource	Description	2017-18 Unaudited Actuals	2018-19 Budget
6391	Adult Education Block Grant Program	672,261.84	138,722.85
9010	Other Restricted Local	359,512.55	294,062.55
Total, Restricted Balance		<u>1,031,774.39</u>	<u>432,785.40</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: Due to unearned revenue.	\$ (869,466)
Increase in Other Local Revenue: Due to collections and reimbursements	93,253
	-
Total Increase/(Decrease) in Revenue	\$ (776,213)

Changes to Expenditures

Increase/(Decrease) in Certificated Salaries, primarily due to increase/(reductions) in extra duties and last submission of time sheets that were not reported in current period	\$ (585,365)
Increase/(Decrease) in Certificated Salaries, primarily due to increase/(reductions) in extra duties and last submission of time sheets that were not reported in current period	\$ (671,177)
Increase/(Decrease) in Employee Benefits, primarily due to increase/(reductions) in extra duties, overtime and coverage of prior year time reported in current period and cash in lieu for those opting out of district provided H&W and recognition of STRs on-behalf contributions as required by GASB 85.	\$ 138,435
Increase/(Decrease) in All Other Expenditures (object code 4000-7999s), primarily due to increase/(reductions) in operations/capital outlay based on need assessment	121,758
Total Increase in Expenditures	\$ (996,350)

Changes to Other Financing Sources/Uses

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

NET CHANGE IN ADULT EDUCATION FUND BALANCE	\$ 220,137
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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
						c-b
1	Description		2017-18	2017-18	2017-18	
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	2,438,859	3,407,601	2,538,135	(869,466)
6	Other Local Revenue	8600-8799	-	100,000	193,253	93,253
7	TOTAL REVENUES		2,438,859	3,507,601	2,731,388	(776,213)
8	Expenditure Detail					
9	Certificated Salaries	1000-1999	1,027,871	1,610,773	1,025,408	(585,365)
10	Classified Salaries	2000-2999	649,289	1,187,566	516,389	(671,177)
11	Employee Benefits	3000-3999	617,021	446,368	584,803	138,435
12	Books & Supplies	4000-4999	-	45,858	46,685	827
13	Services	5000-5999	-	220,715	176,576	(44,139)
14	Capital Outlay	6000-6999	-	-	-	-
		7100-7299	-	-	-	-
15	Other Outgo	7400-7499	-	-	-	-
16	Other Outgo - Transfer of Indirect Cost	7300-7399	144,678	17,368	182,438	165,070
17	TOTAL EXPENDITURES		2,438,859	3,528,648	2,532,298	(996,350)
18	EXCESS(DEFICIENCY)		-	(21,047)	199,090	220,137
19						
20	OTHER FINANCING SOURCES/USES					
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	TOTAL OTHER SOURCES/USES		-	-	-	-
27	NET INCREASE/DECREASE TO FUND BALANCE		-	(21,047)	199,090	220,137
28						
29	BEGINNING BALANCE	9791	423,760	423,760	423,760	-
30	ENDING BALANCE		423,760	402,713	622,850	220,137
31						
32	COMPONENTS OF ENDING FUND BALANCE					
33	Revolving Cash	9711	-	-	-	-
34	Stores	9712	-	-	-	-
35	Prepaid Expenditures	9713	-	-	-	-
36	All Others	9719	-	-	-	-
37	Restricted	9740	407,028	372,542	591,398	218,856
38	Reserve for Economic Uncertainty	9789	-	-	-	-
39	Assigned	9780	16,732	30,171	31,452	1,281
40	Undesignated	9790	-	-	-	-
41	Total		423,760	402,713	622,850	220,138

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
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	2,538,135.08	3,407,601.00	34.3%
4) Other Local Revenue		8600-8799	193,252.52	40,000.00	-79.3%
5) TOTAL, REVENUES			2,731,387.60	3,447,601.00	26.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	1,025,407.59	1,467,183.00	43.1%
2) Classified Salaries		2000-2999	516,388.74	1,031,197.00	99.7%
3) Employee Benefits		3000-3999	584,802.65	457,974.00	-21.7%
4) Books and Supplies		4000-4999	46,684.70	130,787.00	180.1%
5) Services and Other Operating Expenditures		5000-5999	176,576.49	186,341.00	5.5%
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	182,437.50	149,337.00	-18.1%
9) TOTAL, EXPENDITURES			2,532,297.67	3,422,819.00	35.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			199,089.93	24,782.00	-87.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			199,089.93	24,782.00	-87.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	423,760.42	622,850.35	47.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			423,760.42	622,850.35	47.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			423,760.42	622,850.35	47.0%
2) Ending Balance, June 30 (E + F1e)			622,850.35	647,632.35	4.0%
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 Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			591,398.06	616,180.06	4.2%
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	31,452.29	31,452.29	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	926,209.46		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	74,833.39		
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			1,001,042.85		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	322,374.90		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	55,817.60		
6) TOTAL, LIABILITIES			378,192.50		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			622,850.35		

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
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%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6105	8590	2,486,521.08	3,407,601.00	37.0%
All Other State Revenue	All Other	8590	51,614.00	0.00	-100.0%
TOTAL, OTHER STATE REVENUE			2,538,135.08	3,407,601.00	34.3%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	5,513.33	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	187,739.19	40,000.00	-78.7%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			193,252.52	40,000.00	-79.3%
TOTAL, REVENUES			2,731,387.60	3,447,601.00	26.2%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	787,731.46	1,260,915.00	60.1%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	237,676.13	206,268.00	-13.2%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			1,025,407.59	1,467,183.00	43.1%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	417,361.39	815,674.00	95.4%
Classified Support Salaries		2200	12,439.46	10,290.00	-17.3%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	86,587.89	205,233.00	137.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			516,388.74	1,031,197.00	99.7%
EMPLOYEE BENEFITS					
STRS		3101-3102	144,425.35	71,680.00	-50.4%
PERS		3201-3202	97,869.00	96,072.00	-1.8%
OASDI/Medicare/Alternative		3301-3302	75,871.70	47,907.00	-36.9%
Health and Welfare Benefits		3401-3402	176,363.00	170,732.00	-3.2%
Unemployment Insurance		3501-3502	764.86	581.00	-24.0%
Workers' Compensation		3601-3602	77,058.74	58,510.00	-24.1%
OPEB, Allocated		3701-3702	0.00	6,246.00	New
OPEB, Active Employees		3751-3752	0.00	6,246.00	New
Other Employee Benefits		3901-3902	12,450.00	0.00	-100.0%
TOTAL, EMPLOYEE BENEFITS			584,802.65	457,974.00	-21.7%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	43,437.09	117,334.00	170.1%
Noncapitalized Equipment		4400	3,247.61	13,453.00	314.2%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			46,684.70	130,787.00	180.1%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	2,849.50	12,218.00	328.8%
Dues and Memberships		5300	0.00	8,319.00	New
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	100,698.00	10,971.00	-89.1%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	5,036.39	7,811.00	55.1%
Professional/Consulting Services and Operating Expenditures		5800	67,992.60	147,022.00	116.2%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			176,576.49	186,341.00	5.5%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	182,437.50	149,337.00	-18.1%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			182,437.50	149,337.00	-18.1%
TOTAL, EXPENDITURES			2,532,297.67	3,422,819.00	35.2%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
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	2,538,135.08	3,407,601.00	34.3%
4) Other Local Revenue		8600-8799	193,252.52	40,000.00	-79.3%
5) TOTAL, REVENUES			2,731,387.60	3,447,601.00	26.2%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		1,796,741.55	2,763,579.00	53.8%
2) Instruction - Related Services	2000-2999		441,479.35	492,553.00	11.6%
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		182,437.50	149,337.00	-18.1%
8) Plant Services	8000-8999		111,639.27	17,350.00	-84.5%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			2,532,297.67	3,422,819.00	35.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)					
			199,089.93	24,782.00	-87.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			199,089.93	24,782.00	-87.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	423,760.42	622,850.35	47.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			423,760.42	622,850.35	47.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			423,760.42	622,850.35	47.0%
2) Ending Balance, June 30 (E + F1e)			622,850.35	647,632.35	4.0%
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 Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			591,398.06	616,180.06	4.2%
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	31,452.29	31,452.29	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2017-18 Unaudited Actuals	2018-19 Budget
6130	Child Development: Center-Based Reserve Account	457,699.33	457,699.33
9010	Other Restricted Local	133,698.73	158,480.73
Total, Restricted Balance		<u>591,398.06</u>	<u>616,180.06</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 Special Revenue Fund (13)

Changes to Revenue

Increase/(Decrease) in Federal Revenue	\$ (3,672,836)
Increase/(Decrease) in Other State Revenue	\$ (413,455)
Increase in Other Local Revenue	34,915

Total Increase/(Decrease) in Revenue	\$ (4,051,375)
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Changes to Expenditures

Increase/(Decrease) in Classified Salaries, primarily due to increase/(reductions) in extra duties, overtime and coverage of prior year time sheets submitted in current year	\$ 456,187
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Increase/(Decrease) in Employee Benefits, primarily due to increase/(reductions) in extra duties, overtime and coverage of prior year time reported in current period and cash in lieu for those opting out of district provided H&W .	\$ 216,957
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Increase/(Decrease) in All Other Expenditures (object code 4000-7999s), primarily due to increase/(reductions) in operations/capital outlay based on need assessment	(4,157,127)
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Total Increase/(Decrease) in Expenditures	\$ (3,483,983)
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Changes to Other Financing Sources/Uses

<i>None apply</i>	\$ -
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Total Decrease in Other Financing Sources/Uses	\$ -
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NET CHANGE IN STUDENT NUTRITION FUND BALANCE	\$ (567,392)
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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		2017-18	2017-18	2017-18	
2	Revenue Detail	Account Codes	Adopted Budget	Estimated Actuals	Unaudited Actuals	Variance
3	LCFF/Revenue Limit	8010-8099	-	-	-	-
4	Federal Revenue	8100-8299	15,591,573	14,329,871	10,657,035	(3,672,836)
5	Other State Revenue	8300-8599	814,586	1,323,452	909,997	(413,455)
6	Other Local Revenue	8600-8799	-	97,000	131,915	34,915
7	TOTAL REVENUES		16,406,159	15,750,323	11,698,948	(4,051,375)
8	Expenditure Detail					
9	Certificated Salaries	1000-1999	-	-	-	-
10	Classified Salaries	2000-2999	6,520,605	4,124,349	4,580,536	456,187
11	Employee Benefits	3000-3999	2,428,505	1,546,500	1,763,457	216,957
12	Books & Supplies	4000-4999	6,166,743	9,303,008	5,282,778	(4,020,230)
13	Services	5000-5999	632,727	698,706	566,606	(132,100)
14	Capital Outlay	6000-6999	-	-	-	-
15	Other Outgo	7100-7299	-	-	-	-
16	Other Outgo - Transfer of Indirect Cost	7400-7499	-	-	-	-
17	Other Outgo - Transfer of Indirect Cost	7300-7399	656,271	4,797	-	(4,797)
17	TOTAL EXPENDITURES		16,404,851	15,677,360	12,193,377	(3,483,983)
18	EXCESS(DEFICIENCY)		1,308	72,963	(494,429)	(567,392)
19						
20	OTHER FINANCING SOURCES/USES					
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	TOTAL OTHER SOURCES/USES		-	-	-	-
27	NET INCREASE/DECREASE TO FUND BALANCE		1,308	72,963	(494,429)	(567,392)
28						
29	BEGINNING BALANCE	9791	642,056	642,056	642,056	-
30	ENDING BALANCE		643,364	715,019	147,626	(567,392)
31						
32	COMPONENTS OF ENDING FUND BALANCE					
33	Revolving Cash	9711	-	-	-	-
34	Stores	9712	-	-	64,882	64,882
35	Prepaid Expenditures	9713	-	-	27,540	27,540
36	All Others	9719	-	-	-	-
37	Restricted	9740	532,885	631,059	29,594	(601,465)
38	Reserve for Economic Uncertainty	9789	-	-	-	-
39	Assigned	9780	110,479	83,959	116,730	32,770
40	Undesignated	9790	-	-	-	-
41	Total		643,364	715,019	(91,119)	(806,137)

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	10,657,034.94	12,201,633.00	14.5%
3) Other State Revenue		8300-8599	909,997.38	120,297.00	-86.8%
4) Other Local Revenue		8600-8799	131,915.34	82,000.00	-37.8%
5) TOTAL, REVENUES			11,698,947.66	12,403,930.00	6.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	4,580,535.72	4,248,080.00	-7.3%
3) Employee Benefits		3000-3999	1,763,456.94	1,607,951.00	-8.8%
4) Books and Supplies		4000-4999	5,282,778.17	5,781,975.00	9.4%
5) Services and Other Operating Expenditures		5000-5999	566,606.16	679,113.00	19.9%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	58,083.00	New
9) TOTAL, EXPENDITURES			12,193,376.99	12,375,202.00	1.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(494,429.33)	28,728.00	-105.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(494,429.33)	28,728.00	-105.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	642,055.55	147,626.22	-77.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			642,055.55	147,626.22	-77.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			642,055.55	147,626.22	-77.0%
2) Ending Balance, June 30 (E + F1e)			147,626.22	176,354.22	19.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	64,882.04	0.00	-100.0%
Prepaid Items		9713	27,540.02	0.00	-100.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			29,594.05	58,322.05	97.1%
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	116,729.54	118,032.17	1.1%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(91,119.43)	0.00	-100.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	646,472.81		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	126,669.18		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	64,882.04		
7) Prepaid Expenditures		9330	27,540.02		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			865,564.05		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	717,937.83		
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			717,937.83		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			147,626.22		

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	10,603,000.04	12,155,703.00	14.6%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	54,034.90	45,930.00	-15.0%
TOTAL, FEDERAL REVENUE			10,657,034.94	12,201,633.00	14.5%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	909,997.38	120,297.00	-86.8%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			909,997.38	120,297.00	-86.8%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	5,238.00	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	126,677.34	82,000.00	-35.3%
TOTAL, OTHER LOCAL REVENUE			131,915.34	82,000.00	-37.8%
TOTAL, REVENUES			11,698,947.66	12,403,930.00	6.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	2,310,704.54	2,607,520.00	12.8%
Classified Supervisors' and Administrators' Salaries		2300	2,057,345.47	1,486,423.00	-27.8%
Clerical, Technical and Office Salaries		2400	207,925.71	147,632.00	-29.0%
Other Classified Salaries		2900	4,560.00	6,505.00	42.7%
TOTAL, CLASSIFIED SALARIES			4,580,535.72	4,248,080.00	-7.3%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	643,302.65	591,537.00	-8.0%
OASDI/Medicare/Alternative		3301-3302	352,857.63	274,860.00	-22.1%
Health and Welfare Benefits		3401-3402	518,076.78	482,409.00	-6.9%
Unemployment Insurance		3501-3502	2,304.57	2,112.00	-8.4%
Workers' Compensation		3601-3602	231,415.31	235,791.00	1.9%
OPEB, Allocated		3701-3702	0.00	10,621.00	New
OPEB, Active Employees		3751-3752	0.00	10,621.00	New
Other Employee Benefits		3901-3902	15,500.00	0.00	-100.0%
TOTAL, EMPLOYEE BENEFITS			1,763,456.94	1,607,951.00	-8.8%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	43,603.65	34,004.00	-22.0%
Noncapitalized Equipment		4400	35,837.12	44,162.00	23.2%
Food		4700	5,203,337.40	5,703,809.00	9.6%
TOTAL, BOOKS AND SUPPLIES			5,282,778.17	5,781,975.00	9.4%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	6,299.17	6,189.00	-1.7%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	245,567.76	328,523.00	33.8%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	96,774.48	109,900.00	13.6%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	5,845.73	2,690.00	-54.0%
Professional/Consulting Services and Operating Expenditures		5800	212,119.02	231,811.00	9.3%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			566,606.16	679,113.00	19.9%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	0.00	58,083.00	New
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	58,083.00	New
TOTAL, EXPENDITURES			12,193,376.99	12,375,202.00	1.5%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(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	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	10,657,034.94	12,201,633.00	14.5%
3) Other State Revenue		8300-8599	909,997.38	120,297.00	-86.8%
4) Other Local Revenue		8600-8799	131,915.34	82,000.00	-37.8%
5) TOTAL, REVENUES			11,698,947.66	12,403,930.00	6.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		11,947,809.23	11,988,596.00	0.3%
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	58,083.00	New
8) Plant Services	8000-8999		245,567.76	328,523.00	33.8%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			12,193,376.99	12,375,202.00	1.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(494,429.33)	28,728.00	-105.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(494,429.33)	28,728.00	-105.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	642,055.55	147,626.22	-77.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			642,055.55	147,626.22	-77.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			642,055.55	147,626.22	-77.0%
2) Ending Balance, June 30 (E + F1e)			147,626.22	176,354.22	19.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	64,882.04	0.00	-100.0%
Prepaid Items		9713	27,540.02	0.00	-100.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			29,594.05	58,322.05	97.1%
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	116,729.54	118,032.17	1.1%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(91,119.43)	0.00	-100.0%

Resource	Description	2017-18 Unaudited Actuals	2018-19 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School I	0.00	28,728.00
9010	Other Restricted Local	29,594.05	29,594.05
Total, Restricted Balance		<u>29,594.05</u>	<u>58,322.05</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		(1,892)

Total Increase/(Decrease) in Revenue	\$	(1,892)
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Changes to Expenditures

Increase/(Decrease) in All Other Expenditures (object code 4000-6999s), primarily due to increase/(reductions) in operations/capital outlay based on need assessment		(1,000,329)
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Total Increase in Expenditures	\$	(1,000,329)
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Changes to Other Financing Sources/Uses

<i>None apply</i>	\$	-
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Total Increase/Decrease in Other Financing Sources/Uses	\$	-
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NET CHANGE IN ADULT EDUCATION FUND BALANCE	\$	998,437
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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
1	Description		2017-18	2017-18	2017-18	c-b
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	18,000	18,000	16,108	(1,892)
7	TOTAL REVENUES		18,000	18,000	16,108	(1,892)
8	Expenditure Detail					
9	Certificated Salaries	1000-1999	-	-	-	-
10	Classified Salaries	2000-2999	-	-	-	-
11	Employee Benefits	3000-3999	-	-	-	-
12	Books & Supplies	4000-4999	4,044	-	-	-
13	Services	5000-5999	3,785,450	4,586,613	4,566,707	(19,906)
14	Capital Outlay	6000-6999	2,210,708	1,366,775	386,352	(980,423)
		7100-7299				
15	Other Outgo	7400-7499	-	-	-	-
16	Other Outgo - Transfer of Indirect Cost	7300-7399	-	-	-	-
17	TOTAL EXPENDITURES		6,000,202	5,953,388	4,953,059	(1,000,329)
18	EXCESS(DEFICIENCY)		(5,982,202)	(5,935,388)	(4,936,951)	998,437
19						
20	OTHER FINANCING SOURCES/USES					
21	Transfers In	8900-8929	3,667,083	3,667,083	3,667,083	-
22	Transfers Out	7600-7629	-	-	-	-
23	Other Sources	8930-8979	-	-	-	-
24	Other Uses	7630-7629	-	-	-	-
25	Contributions	8980-8999	-	-	-	-
26	TOTAL OTHER SOURCES/USES		3,667,083	3,667,083	3,667,083	-
27	NET INCREASE/DECREASE TO FUND BALANCE		(2,315,119)	(2,268,305)	(1,269,868)	998,437
28						
29	BEGINNING BALANCE	9791	2,315,120	2,268,307	2,268,307	-
30	ENDING BALANCE		1	2	998,439	998,437
31						
32	COMPONENTS OF ENDING FUND BALANCE					
33	Revolving Cash	9711	-	-	-	-
34	Stores	9712	-	-	-	-
35	Prepaid Expenditures	9713	-	-	-	-
36	All Others	9719	-	-	-	-
37	Restricted	9740	-	-	-	-
38	Reserve for Economic Uncertainty	9789	-	-	-	-
39	Assigned	9780	1	2	998,439	998,437
40	Undesignated	9790	-	-	-	-
41	Total		1	2	998,439	998,438

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
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	16,107.96	10,000.00	-37.9%
5) TOTAL, REVENUES			16,107.96	10,000.00	-37.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	4,566,706.90	2,065,082.00	-54.8%
6) Capital Outlay		6000-6999	386,352.16	1,624,139.00	320.4%
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			4,953,059.06	3,689,221.00	-25.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(4,936,951.10)	(3,679,221.00)	-25.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	3,667,083.00	3,703,754.00	1.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			3,667,083.00	3,703,754.00	1.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,269,868.10)	24,533.00	-101.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,268,306.60	998,438.50	-56.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,268,306.60	998,438.50	-56.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,268,306.60	998,438.50	-56.0%
2) Ending Balance, June 30 (E + F1e)			998,438.50	1,022,971.50	2.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		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	998,438.50	1,022,971.50	2.5%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,005,366.62		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	5,026.92		
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			1,010,393.54		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	11,955.04		
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			11,955.04		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			998,438.50		

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
LCFF SOURCES					
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%
OTHER STATE REVENUE					
All Other State Revenue					
		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
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	16,107.96	10,000.00	-37.9%
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%
TOTAL, OTHER LOCAL REVENUE			16,107.96	10,000.00	-37.9%
TOTAL, REVENUES			16,107.96	10,000.00	-37.9%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	3,647,109.72	1,187,239.00	-67.4%
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	919,597.18	877,843.00	-4.5%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			4,566,706.90	2,065,082.00	-54.8%
CAPITAL OUTLAY					
Land Improvements		6170	298,821.55	579,973.00	94.1%
Buildings and Improvements of Buildings		6200	87,530.61	1,001,819.00	1044.5%
Equipment		6400	0.00	42,347.00	New
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			386,352.16	1,624,139.00	320.4%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			4,953,059.06	3,689,221.00	-25.5%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	3,667,083.00	3,703,754.00	1.0%
(a) TOTAL, INTERFUND TRANSFERS IN			3,667,083.00	3,703,754.00	1.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			3,667,083.00	3,703,754.00	1.0%

Description	Function Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
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	16,107.96	10,000.00	-37.9%
5) TOTAL, REVENUES			16,107.96	10,000.00	-37.9%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		4,953,059.06	3,689,221.00	-25.5%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			4,953,059.06	3,689,221.00	-25.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(4,936,951.10)	(3,679,221.00)	-25.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	3,667,083.00	3,703,754.00	1.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			3,667,083.00	3,703,754.00	1.0%

Description	Function Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,269,868.10)	24,533.00	-101.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,268,306.60	998,438.50	-56.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,268,306.60	998,438.50	-56.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,268,306.60	998,438.50	-56.0%
2) Ending Balance, June 30 (E + F1e)			998,438.50	1,022,971.50	2.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		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	998,438.50	1,022,971.50	2.5%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2017-18 Unaudited Actuals	2018-19 Budget
		<hr/>	<hr/>
	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: Due to collections and reimbursements		294,798
		-
Total Increase/(Decrease) in Revenue	\$	294,798

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 (object code 4000-7999s), primarily due to increase/(reductions) in operations/capital outlay based on need assessment		226,015
Total Increase in Expenditures	\$	226,015

Changes to Other Financing Sources/Uses

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

NET CHANGE IN ADULT EDUCATION FUND BALANCE	\$	68,783
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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
						c-b
1	Description		2017-18	2017-18	2017-18	
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	-	-	294,798	294,798
7	TOTAL REVENUES		-	-	294,798	294,798
8	Expenditure Detail					
9	Certificated Salaries	1000-1999	-	-	-	-
10	Classified Salaries	2000-2999	-	-	-	-
11	Employee Benefits	3000-3999	-	-	-	-
12	Books & Supplies	4000-4999	-	-	-	-
13	Services	5000-5999	-	2,032,698	1,290,203	(742,495)
14	Capital Outlay	6000-6999	-	833,240	1,801,750	968,510
		7100-7299	-	-	-	-
15	Other Outgo	7400-7499	-	-	-	-
16	Other Outgo - Transfer of Indirect Cost	7300-7399	-	-	-	-
17	TOTAL EXPENDITURES		-	2,865,938	3,091,953	226,015
18	EXCESS(DEFICIENCY)		-	(2,865,938)	(2,797,155)	68,783
19						
20	OTHER FINANCING SOURCES/USES					
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	TOTAL OTHER SOURCES/USES		-	-	-	-
27	NET INCREASE/DECREASE TO FUND BALANCE		-	(2,865,938)	(2,797,155)	68,783
28						
29	BEGINNING BALANCE	9791	19,592,230	19,592,230	19,592,230	-
30	ENDING BALANCE		19,592,230	16,726,292	16,795,075	68,783
31						
32	COMPONENTS OF ENDING FUND BALANCE					
33	Revolving Cash	9711	-	-	-	-
34	Stores	9712	-	-	-	-
35	Prepaid Expenditures	9713	-	-	-	-
36	All Others	9719	-	-	-	-
37	Restricted	9740	-	-	-	-
38	Reserve for Economic Uncertainty	9789	-	-	-	-
39	Assigned	9780	19,592,230	16,726,292	16,795,075	68,783
40	Undesignated	9790	-	-	-	-
41	Total		19,592,230	16,726,292	16,795,075	68,784

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
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	294,798.08	0.00	-100.0%
5) TOTAL, REVENUES			294,798.08	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	1,290,203.08	10,355,097.00	702.6%
6) Capital Outlay		6000-6999	1,801,750.08	1,182,358.00	-34.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			3,091,953.16	11,537,455.00	273.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(2,797,155.08)	(11,537,455.00)	312.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,797,155.08)	(11,537,455.00)	312.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	19,592,229.96	16,795,074.88	-14.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			19,592,229.96	16,795,074.88	-14.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			19,592,229.96	16,795,074.88	-14.3%
2) Ending Balance, June 30 (E + F1e)			16,795,074.88	5,257,619.88	-68.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		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	16,795,074.88	5,257,619.88	-68.7%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	16,697,326.82		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	97,820.56		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			16,795,147.38		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	72.50		
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			72.50		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			16,795,074.88		

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll					
		8615	0.00	0.00	0.0%
Unsecured Roll					
		8616	0.00	0.00	0.0%
Prior Years' Taxes					
		8617	0.00	0.00	0.0%
Supplemental Taxes					
		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes					
		8621	0.00	0.00	0.0%
Other					
		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to 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	289,485.41	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	5,312.67	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			294,798.08	0.00	-100.0%
TOTAL, REVENUES			294,798.08	0.00	-100.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	1,290,203.08	10,355,097.00	702.6%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,290,203.08	10,355,097.00	702.6%
CAPITAL OUTLAY					
Land		6100	1,801,750.08	1,182,358.00	-34.4%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,801,750.08	1,182,358.00	-34.4%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			3,091,953.16	11,537,455.00	273.1%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale of Bonds		8951	0.00	0.00	0.0%
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
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	294,798.08	0.00	-100.0%
5) TOTAL, REVENUES			294,798.08	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		3,091,953.16	11,537,455.00	273.1%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			3,091,953.16	11,537,455.00	273.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(2,797,155.08)	(11,537,455.00)	312.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,797,155.08)	(11,537,455.00)	312.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	19,592,229.96	16,795,074.88	-14.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			19,592,229.96	16,795,074.88	-14.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			19,592,229.96	16,795,074.88	-14.3%
2) Ending Balance, June 30 (E + F1e)			16,795,074.88	5,257,619.88	-68.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		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	16,795,074.88	5,257,619.88	-68.7%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2017-18 Unaudited Actuals	2018-19 Budget
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: Due to more collections of Developers fees than anticipated.		355,527

Total Increase/(Decrease) in Revenue	\$	355,527
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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 (object code 4000-7999s), primarily due to increase/(reductions) in operations/capital outlay based on need assessment		(58,846)
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Total Increase in Expenditures	\$	(58,846)
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Changes to Other Financing Sources/Uses

<i>None apply</i>	\$	-
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Total Increase/Decrease in Other Financing Sources/Uses	\$	-
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NET CHANGE IN ADULT EDUCATION FUND BALANCE	\$	414,373
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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
						c-b
1	Description		2017-18	2017-18	2017-18	
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	108,154	131,489	487,016	355,527
7	TOTAL REVENUES		108,154	131,489	487,016	355,527
8	Expenditure Detail					
9	Certificated Salaries	1000-1999	-	-	-	-
10	Classified Salaries	2000-2999	-	-	-	-
11	Employee Benefits	3000-3999	-	-	-	-
12	Books & Supplies	4000-4999	-	-	-	-
13	Services	5000-5999	-	31,778	(20,320)	(52,098)
14	Capital Outlay	6000-6999	-	22,897	16,149	(6,748)
		7100-7299	-	-	-	-
15	Other Outgo	7400-7499	-	-	-	-
16	Other Outgo - Transfer of Indirect Cost	7300-7399	-	-	-	-
17	TOTAL EXPENDITURES		-	54,675	(4,171)	(58,846)
18	EXCESS(DEFICIENCY)		108,154	76,814	491,187	414,373
19						
20	OTHER FINANCING SOURCES/USES					
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	TOTAL OTHER SOURCES/USES		-	-	-	-
27	NET INCREASE/DECREASE TO FUND BALANCE		108,154	76,814	491,187	414,373
28						
29	BEGINNING BALANCE	9791	-	-	-	-
30	ENDING BALANCE		108,154	76,814	491,187	414,373
31						
32	COMPONENTS OF ENDING FUND BALANCE					
33	Revolving Cash	9711	-	-	-	-
34	Stores	9712	-	-	-	-
35	Prepaid Expenditures	9713	-	-	-	-
36	All Others	9719	-	-	-	-
37	Restricted	9740	-	-	-	-
38	Reserve for Economic Uncertainty	9789	-	-	-	-
39	Assigned	9780	108,154	76,814	491,187	414,373
40	Undesignated	9790	-	-	-	-
41	Total		108,154	76,814	491,187	414,373

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
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	487,015.64	98,000.00	-79.9%
5) TOTAL, REVENUES			487,015.64	98,000.00	-79.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	(20,320.00)	27,579.00	-235.7%
6) Capital Outlay		6000-6999	16,149.06	15,570.00	-3.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			(4,170.94)	43,149.00	-1134.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			491,186.58	54,851.00	-88.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			491,186.58	54,851.00	-88.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	491,186.58	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	491,186.58	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	491,186.58	New
2) Ending Balance, June 30 (E + F1e)			491,186.58	546,037.58	11.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		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	491,186.58	546,037.58	11.2%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	433,423.38		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	(0.02)		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	85,748.64		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			519,172.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	27,985.42		
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			27,985.42		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			491,186.58		

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to 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	2,486.92	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	483,402.48	18,000.00	-96.3%
Other Local Revenue All Other Local Revenue		8699	1,126.24	80,000.00	7003.3%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			487,015.64	98,000.00	-79.9%
TOTAL, REVENUES			487,015.64	98,000.00	-79.9%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	(20,320.00)	27,579.00	-235.7%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			(20,320.00)	27,579.00	-235.7%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	16,149.06	15,570.00	-3.6%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			16,149.06	15,570.00	-3.6%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			(4,170.94)	43,149.00	-1134.5%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
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	487,015.64	98,000.00	-79.9%
5) TOTAL, REVENUES			487,015.64	98,000.00	-79.9%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		(4,170.94)	43,149.00	-1134.5%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			(4,170.94)	43,149.00	-1134.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)					
			491,186.58	54,851.00	-88.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			491,186.58	54,851.00	-88.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	491,186.58	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	491,186.58	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	491,186.58	New
2) Ending Balance, June 30 (E + F1e)			491,186.58	546,037.58	11.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		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	491,186.58	546,037.58	11.2%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2017-18 Unaudited Actuals	2018-19 Budget
	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		513
		-

Total Increase/(Decrease) in Revenue	\$	513
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Changes to Expenditures

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

Total Increase in Expenditures	\$	-
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Changes to Other Financing Sources/Uses

None apply \$ -

Total Increase/Decrease in Other Financing Sources/Uses	\$	-
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NET CHANGE IN ADULT EDUCATION FUND BALANCE	\$	513
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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
						c-b
1	Description		2017-18	2017-18	2017-18	
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	-	-	513	513
7	TOTAL REVENUES		-	-	513	513
8	Expenditure Detail					
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	TOTAL EXPENDITURES		-	-	-	-
18	EXCESS(DEFICIENCY)		-	-	513	513
19						
20	OTHER FINANCING SOURCES/USES					
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	TOTAL OTHER SOURCES/USES		-	-	-	-
27	NET INCREASE/DECREASE TO FUND BALANCE		-	-	513	513
28						
29	BEGINNING BALANCE	9791	32,672	32,672	32,672	-
30	ENDING BALANCE		32,672	32,672	33,185	513
31						
32	COMPONENTS OF ENDING FUND BALANCE					
33	Revolving Cash	9711	-	-	-	-
34	Stores	9712	-	-	-	-
35	Prepaid Expenditures	9713	-	-	-	-
36	All Others	9719	-	-	-	-
37	Restricted	9740	-	-	-	-
38	Other Commitments	9760	32,672	32,672	33,185	513
39	Reserve for Economic Uncertainty	9789	-	-	-	-
40	Assigned	9780	-	-	-	-
41	Undesignated	9790	-	-	-	-
42	Total		32,672	32,672	33,185	514

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
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	512.73	0.00	-100.0%
5) TOTAL, REVENUES			512.73	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			512.73	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			512.73	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	32,671.78	33,184.51	1.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			32,671.78	33,184.51	1.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			32,671.78	33,184.51	1.6%
2) Ending Balance, June 30 (E + F1e)			33,184.51	33,184.51	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 Items		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	33,184.51	33,184.51	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	33,059.38		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	125.13		
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			33,184.51		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			33,184.51		

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
School Facilities Apportionments		8545	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	512.73	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			512.73	0.00	-100.0%
TOTAL, REVENUES			512.73	0.00	-100.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: State School Building Fund/ County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
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	512.73	0.00	-100.0%
5) TOTAL, REVENUES			512.73	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			512.73	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			512.73	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	32,671.78	33,184.51	1.6%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			32,671.78	33,184.51	1.6%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			32,671.78	33,184.51	1.6%
2) Ending Balance, June 30 (E + F1e)					
			33,184.51	33,184.51	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 Items					
		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	33,184.51	33,184.51	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%

Resource	Description	2017-18 Unaudited Actuals	2018-19 Budget
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		19,546
		-
Total Increase/(Decrease) in Revenue	\$	19,546

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.		-
Total Increase in Expenditures	\$	-

Changes to Other Financing Sources/Uses

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

NET CHANGE IN ADULT EDUCATION FUND BALANCE	\$	19,546
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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
						c-b
1	Description		2017-18	2017-18	2017-18	
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	-	-	19,546	19,546
7	TOTAL REVENUES		-	-	19,546	19,546
8	Expenditure Detail					
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	TOTAL EXPENDITURES		-	-	-	-
18	EXCESS(DEFICIENCY)				19,546	19,546
19						
20	OTHER FINANCING SOURCES/USES					
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	TOTAL OTHER SOURCES/USES		-	-	-	-
27	NET INCREASE/DECREASE TO FUND BALANCE		-	-	19,546	19,546
28						
29	BEGINNING BALANCE	9791	318,943	318,943	332,519	13,576
30	ENDING BALANCE		318,943	318,943	352,065	33,122
31						
32	COMPONENTS OF ENDING FUND BALANCE					
33	Revolving Cash	9711	-	-	-	-
34	Stores	9712	-	-	-	-
35	Prepaid Expenditures	9713	-	-	-	-
36	All Others	9719	-	-	-	-
37	Restricted	9740	152,969	152,969	152,969	-
38	Other Commitments	9760	165,974	165,973	199,095	33,122
39	Reserve for Economic Uncertainty	9789	-	-	-	-
40	Assigned	9780	-	-	-	-
41	Undesignated	9790	-	-	-	-
42	Total		318,943	318,943	352,065	33,123

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
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	19,545.61	0.00	-100.0%
5) TOTAL, REVENUES			19,545.61	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			19,545.61	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			19,545.61	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	332,519.21	352,064.82	5.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			332,519.21	352,064.82	5.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			332,519.21	352,064.82	5.9%
2) Ending Balance, June 30 (E + F1e)			352,064.82	352,064.82	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 Items		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	199,095.49	199,095.49	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,260,272.89		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	5,902.55		
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			1,266,175.44		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	914,110.62		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			914,110.62		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			352,064.82		

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
School Facilities Apportionments		8545	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	19,545.61	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%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			19,545.61	0.00	-100.0%
TOTAL, REVENUES			19,545.61	0.00	-100.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: State School Building Fund/ County School Facilities Fund					
From: All Other Funds					
		8913	0.00	0.00	0.0%
Other Authorized Interfund Transfers In					
		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund					
		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out					
		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
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	19,545.61	0.00	-100.0%
5) TOTAL, REVENUES			19,545.61	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)					
			19,545.61	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			19,545.61	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	332,519.21	352,064.82	5.9%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			332,519.21	352,064.82	5.9%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			332,519.21	352,064.82	5.9%
2) Ending Balance, June 30 (E + F1e)					
			352,064.82	352,064.82	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 Items					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	152,969.33	152,969.33	0.0%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)					
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)					
		9780	199,095.49	199,095.49	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%

Resource	Description	2017-18 Unaudited Actuals	2018-19 Budget
7710	State School Facilities Projects	143,712.00	143,712.00
9010	Other Restricted Local	9,257.33	9,257.33
Total, Restricted Balance		<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 for Capital Oulay Projects Fund (40)

Changes to Revenue

Increase in Other State Revenue	\$	(64,965)
Increase in Other Local Revenue		233,575

Total Increase/(Decrease) in Revenue	\$	168,610
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Changes to Expenditures

Increase/(Decrease) in All Other Expenditures (object code 4000-6999), primarily due to increase/(reductions) in operations/capital outlay based on need assessment		(229,389)
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Total Increase in Expenditures	\$	(229,389)
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Changes to Other Financing Sources/Uses

<i>None apply</i>	\$	-
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Total Increase/Decrease in Other Financing Sources/Uses	\$	-
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NET CHANGE IN ADULT EDUCATION FUND BALANCE	\$	397,999
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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		2017-18	2017-18	2017-18	
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	-	1,292,215	1,227,250	(64,965)
6	Other Local Revenue	8600-8799	580,000	1,480,000	1,713,575	233,575
7	TOTAL REVENUES		580,000	2,772,215	2,940,825	168,610
8	Expenditure Detail					
9	Certificated Salaries	1000-1999	-	-	-	-
10	Classified Salaries	2000-2999	-	-	-	-
11	Employee Benefits	3000-3999	-	-	-	-
12	Books & Supplies	4000-4999	-	-	-	-
13	Services	5000-5999	-	145,671	379,049	233,378
14	Capital Outlay	6000-6999	-	5,037,109	4,574,342	(462,767)
15	Other Outgo	7100-7299	-	-	-	-
16	Other Outgo - Transfer of Indirect Cost	7400-7499	-	-	-	-
17	TOTAL EXPENDITURES		-	5,182,780	4,953,391	(229,389)
18	EXCESS(DEFICIENCY)		580,000	(2,410,565)	(2,012,566)	397,999
19						
20	OTHER FINANCING SOURCES/USES					
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	TOTAL OTHER SOURCES/USES		-	-	-	-
27	NET INCREASE/DECREASE TO FUND BALANCE		580,000	(2,410,565)	(2,012,566)	397,999
28						
29	BEGINNING BALANCE	9791	6,013,241	6,013,241	6,013,241	-
30	ENDING BALANCE		6,593,241	3,602,676	4,000,675	397,999
31						
32	COMPONENTS OF ENDING FUND BALANCE					
33	Revolving Cash	9711	-	-	-	-
34	Stores	9712	-	-	-	-
35	Prepaid Expenditures	9713	-	-	-	-
36	All Others	9719	-	-	-	-
37	Restricted	9740	6,593,241	3,602,674	3,652,107	49,434
38	Reserve for Economic Uncertainty	9789	-	-	-	-
39	Assigned	9780	-	2	348,567	348,565
40	Undesignated	9790	-	-	-	-
41	Total		6,593,241	3,602,676	4,000,675	398,000

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
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	1,227,249.81	0.00	-100.0%
4) Other Local Revenue		8600-8799	1,713,574.81	700,000.00	-59.1%
5) TOTAL, REVENUES			2,940,824.62	700,000.00	-76.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	379,048.77	25,363.00	-93.3%
6) Capital Outlay		6000-6999	4,574,342.07	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			4,953,390.84	25,363.00	-99.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(2,012,566.22)	674,637.00	-133.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	600,000.00	New
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	(600,000.00)	New

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,012,566.22)	74,637.00	-103.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	6,013,240.72	4,000,674.50	-33.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,013,240.72	4,000,674.50	-33.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,013,240.72	4,000,674.50	-33.5%
2) Ending Balance, June 30 (E + F1e)			4,000,674.50	4,075,311.50	1.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			3,652,107.28	3,626,744.28	-0.7%
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	348,567.22	448,567.22	28.7%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	5,537,585.96		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	76,933.17		
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			5,614,519.13		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	535,858.31		
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	1,077,986.32		
6) TOTAL, LIABILITIES			1,613,844.63		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			4,000,674.50		

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	1,292,215.00	0.00	-100.0%
All Other State Revenue	All Other	8590	(64,965.19)	0.00	-100.0%
TOTAL, OTHER STATE REVENUE			1,227,249.81	0.00	-100.0%
OTHER LOCAL REVENUE					
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	600,000.00	600,000.00	0.0%
Interest		8660	117,655.18	50,000.00	-57.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	995,919.63	50,000.00	-95.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,713,574.81	700,000.00	-59.1%
TOTAL, REVENUES			2,940,824.62	700,000.00	-76.2%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	137,223.14	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	241,825.63	25,363.00	-89.5%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			379,048.77	25,363.00	-93.3%
CAPITAL OUTLAY					
Land		6100	4,136,628.80	0.00	-100.0%
Land Improvements		6170	176,800.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	92,587.85	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	168,325.42	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			4,574,342.07	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	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			4,953,390.84	25,363.00	-99.5%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
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%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	600,000.00	New
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	600,000.00	New

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	(600,000.00)	New

Description	Function Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
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	1,227,249.81	0.00	-100.0%
4) Other Local Revenue		8600-8799	1,713,574.81	700,000.00	-59.1%
5) TOTAL, REVENUES			2,940,824.62	700,000.00	-76.2%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		4,953,390.84	25,363.00	-99.5%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			4,953,390.84	25,363.00	-99.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(2,012,566.22)	674,637.00	-133.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	600,000.00	New
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	(600,000.00)	New

Description	Function Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,012,566.22)	74,637.00	-103.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	6,013,240.72	4,000,674.50	-33.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,013,240.72	4,000,674.50	-33.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,013,240.72	4,000,674.50	-33.5%
2) Ending Balance, June 30 (E + F1e)			4,000,674.50	4,075,311.50	1.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			3,652,107.28	3,626,744.28	-0.7%
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	348,567.22	448,567.22	28.7%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2017-18 Unaudited Actuals	2018-19 Budget
6230	California Clean Energy Jobs Act	3,117,763.49	3,117,763.49
9010	Other Restricted Local	534,343.79	508,980.79
Total, Restricted Balance		<u>3,652,107.28</u>	<u>3,626,744.28</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	\$	110,297
Increase in Other Local Revenue		91,903

Total Increase/(Decrease) in Revenue	\$	202,200
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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.		-
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Total Increase in Expenditures	\$	-
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Changes to Other Financing Sources/Uses

<i>None apply</i>	\$	-
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Total Increase/Decrease in Other Financing Sources/Uses	\$	-
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NET CHANGE IN ADULT EDUCATION FUND BALANCE	\$	202,200
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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

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

			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	-	-	110,297	110,297
6	Other Local Revenue	8600-8799	-	13,413,310	13,505,213	91,903
7	TOTAL REVENUES		-	13,413,310	13,615,510	202,200
8	Expenditure Detail					
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	-	14,533,088	14,533,088	-
16	Other Outgo - Transfer of Indirect Cost	7300-7399	-	-	-	-
17	TOTAL EXPENDITURES		-	14,533,088	14,533,088	-
18	EXCESS(DEFICIENCY)		-	(1,119,778)	(917,578)	202,200
19						
20	OTHER FINANCING SOURCES/USES					
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	TOTAL OTHER SOURCES/USES		-	-	-	-
27	NET INCREASE/DECREASE TO FUND BALANCE		-	(1,119,778)	(917,578)	202,200
28						
29	BEGINNING BALANCE	9791	-	1,607,922	1,607,922	-
30	ENDING BALANCE		-	488,144	690,344	202,200
31						
32	COMPONENTS OF ENDING FUND BALANCE					
33	Revolving Cash	9711	-	-	-	-
34	Stores	9712	-	-	-	-
35	Prepaid Expenditures	9713	-	-	-	-
36	All Others	9719	-	-	-	-
37	Restricted	9740	-	-	-	-
38	Reserve for Economic Uncertainty	9789	-	-	-	-
39	Assigned	9780	-	488,144	690,344	202,200
40	Undesignated	9790	-	-	-	-
41	Total		-	488,144	690,344	202,200

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
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	110,297.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	13,505,213.00	14,005,988.00	3.7%
5) TOTAL, REVENUES			13,615,510.00	14,005,988.00	2.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	14,533,088.00	14,326,288.00	-1.4%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			14,533,088.00	14,326,288.00	-1.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(917,578.00)	(320,300.00)	-65.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(917,578.00)	(320,300.00)	-65.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,607,922.00	690,344.00	-57.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,607,922.00	690,344.00	-57.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,607,922.00	690,344.00	-57.1%
2) Ending Balance, June 30 (E + F1e)			690,344.00	370,044.00	-46.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		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	690,344.00	370,044.00	-46.4%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	690,344.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		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			690,344.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			690,344.00		

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	110,297.00	0.00	-100.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			110,297.00	0.00	-100.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes Voted Indebtedness Levies					
Secured Roll		8611	11,821,405.00	12,944,976.00	9.5%
Unsecured Roll		8612	1,014,161.00	782,045.00	-22.9%
Prior Years' Taxes		8613	241,645.00	120,823.00	-50.0%
Supplemental Taxes		8614	264,410.00	132,205.00	-50.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	77,130.00	0.00	-100.0%
Interest		8660	86,462.00	25,939.00	-70.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			13,505,213.00	14,005,988.00	3.7%
TOTAL, REVENUES			13,615,510.00	14,005,988.00	2.9%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	10,222,247.00	9,915,669.00	-3.0%
Bond Interest and Other Service Charges		7434	4,310,841.00	4,410,619.00	2.3%
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)			14,533,088.00	14,326,288.00	-1.4%
TOTAL, EXPENDITURES			14,533,088.00	14,326,288.00	-1.4%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund		7614	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
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	110,297.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	13,505,213.00	14,005,988.00	3.7%
5) TOTAL, REVENUES			13,615,510.00	14,005,988.00	2.9%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	14,533,088.00	14,326,288.00	-1.4%
10) TOTAL, EXPENDITURES			14,533,088.00	14,326,288.00	-1.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)					
			(917,578.00)	(320,300.00)	-65.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(917,578.00)	(320,300.00)	-65.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,607,922.00	690,344.00	-57.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,607,922.00	690,344.00	-57.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,607,922.00	690,344.00	-57.1%
2) Ending Balance, June 30 (E + F1e)			690,344.00	370,044.00	-46.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	690,344.00	370,044.00	-46.4%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2017-18 Unaudited Actuals	2018-19 Budget
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		11,669
		-

Total Increase/(Decrease) in Revenue	\$	11,669
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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.		-
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Total Increase in Expenditures	\$	-
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Changes to Other Financing Sources/Uses

<i>None apply</i>	\$	-
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Total Increase/Decrease in Other Financing Sources/Uses	\$	-
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NET CHANGE IN ADULT EDUCATION FUND BALANCE	\$	11,669
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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		2017-18	2017-18	2017-18	
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	-	-	11,669	11,669
7	TOTAL REVENUES		-	-	11,669	11,669
8	Expenditure Detail					
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	TOTAL EXPENDITURES		-	-	-	-
18	EXCESS(DEFICIENCY)		-	-	11,669	11,669
19						
20	OTHER FINANCING SOURCES/USES					
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	TOTAL OTHER SOURCES/USES		-	-	-	-
27	NET INCREASE/DECREASE TO FUND BALANCE		-	-	11,669	11,669
28						
29	BEGINNING BALANCE	9791	743,604	743,604	743,604	-
30	ENDING BALANCE		743,604	743,604	755,273	11,669
31						
32	COMPONENTS OF ENDING FUND BALANCE					
33	Revolving Cash	9711	-	-	-	-
34	Stores	9712	-	-	-	-
35	Prepaid Expenditures	9713	-	-	-	-
36	All Others	9719	-	-	-	-
37	Restricted	9740	-	-	-	-
38	Other Commitments	9760	743,604	743,604	755,273	11,669
39	Reserve for Economic Uncertainty	9789	-	-	-	-
40	Assigned	9780	-	-	-	-
41	Undesignated	9790	-	-	-	-
42	Total		743,604	743,604	755,273	11,670

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
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	11,669.39	0.00	-100.0%
5) TOTAL, REVENUES			11,669.39	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			11,669.39	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			11,669.39	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	743,603.83	755,273.22	1.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			743,603.83	755,273.22	1.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			743,603.83	755,273.22	1.6%
2) Ending Balance, June 30 (E + F1e)			755,273.22	755,273.22	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 Items		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	755,273.22	755,273.22	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	752,425.40		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	2,847.82		
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			755,273.22		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			755,273.22		

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes					
		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes Voted Indebtedness Levies					
Secured Roll		8611	0.00	0.00	0.0%
Unsecured Roll		8612	0.00	0.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	0.0%
Supplemental Taxes		8614	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes					
		8621	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes					
		8629	0.00	0.00	0.0%
Interest		8660	11,669.39	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%
TOTAL, OTHER LOCAL REVENUE			11,669.39	0.00	-100.0%
TOTAL, REVENUES			11,669.39	0.00	-100.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
State School Building Repayment		7432	0.00	0.00	0.0%
Payments to Original District for Acquisition of Property		7436	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
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	11,669.39	0.00	-100.0%
5) TOTAL, REVENUES			11,669.39	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			11,669.39	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			11,669.39	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	743,603.83	755,273.22	1.6%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			743,603.83	755,273.22	1.6%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			743,603.83	755,273.22	1.6%
2) Ending Balance, June 30 (E + F1e)					
			755,273.22	755,273.22	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 Items					
		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	755,273.22	755,273.22	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%

Resource	Description	2017-18 Unaudited Actuals	2018-19 Budget
Total, Restricted Balance		0.00	0.00

Self-Insurance

Fund 67.0

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

Compton Unified School District
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		(107,122)
		-
Total Increase/(Decrease) in Revenue	\$	(107,122)

Changes to Expenditures

Increase/(Decrease) in Classified Salaries, primarily due to increase/(reductions) in extra duties and overtime	\$	23,305
Increase/(Decrease) in Classified Salaries, primarily due to increase/(reductions) in extra duties and overtime	\$	10,460
Increase/(Decrease) in All Other Expenditures (object code 4000-6999s), primarily due to increase/(reductions) in operations/capital outlay based on need assessment		(251,040)
Total Increase in Expenditures	\$	(217,275)

Changes to Other Financing Sources/Uses

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

NET CHANGE IN ADULT EDUCATION

FUND BALANCE	\$	110,153
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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		2017-18	2017-18	2017-18	
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	7,440,352	8,298,948	8,191,826	(107,122)
7	TOTAL REVENUES		7,440,352	8,298,948	8,191,826	(107,122)
8	Expenditure Detail					
9	Certificated Salaries	1000-1999	-	-	-	-
10	Classified Salaries	2000-2999	298,698	212,515	235,820	23,305
11	Employee Benefits	3000-3999	107,974	81,597	92,057	10,460
12	Books & Supplies	4000-4999	6,689	12,788	12,422	(366)
13	Services	5000-5999	6,888,500	8,027,728	7,777,054	(250,674)
14	Capital Outlay	6000-6999	-	-	-	-
		7100-7299	-	-	-	-
15	Other Outgo	7400-7499	-	-	-	-
16	Other Outgo - Transfer of Indirect Cost	7300-7399	-	-	-	-
17	TOTAL EXPENDITURES		7,301,861	8,334,628	8,117,353	(217,275)
18	EXCESS(DEFICIENCY)		138,491	(35,680)	74,473	110,153
19						
20	OTHER FINANCING SOURCES/USES					
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	TOTAL OTHER SOURCES/USES		-	-	-	-
27	NET INCREASE/DECREASE TO FUND BALANCE		138,491	(35,680)	74,473	110,153
28						
29	BEGINNING BALANCE	9791	35,725	35,725	35,725	(0)
30	ENDING BALANCE		174,216	45	110,198	110,153
31						
32	COMPONENTS OF ENDING FUND BALANCE					
33	Revolving Cash	9711	-	-	-	-
34	Stores	9712	-	-	-	-
35	Prepaid Expenditures	9713	-	-	-	-
36	All Others	9719	-	-	-	-
37	Restricted	9740	-	-	-	-
38	Reserve for Economic Uncertainty	9789	-	-	-	-
39	Assigned	9780	-	-	-	-
40	Net Investment in Capital Assets	9796	174,216	45	110,198	110,153
41	Total		174,216	45	110,198	110,154

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
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	8,191,826.60	8,404,582.00	2.6%
5) TOTAL, REVENUES			8,191,826.60	8,404,582.00	2.6%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	235,820.17	326,663.00	38.5%
3) Employee Benefits		3000-3999	92,057.01	130,795.00	42.1%
4) Books and Supplies		4000-4999	12,422.06	23,731.00	91.0%
5) Services and Other Operating Expenses		5000-5999	7,777,053.91	7,922,617.00	1.9%
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			8,117,353.15	8,403,806.00	3.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			74,473.45	776.00	-99.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			74,473.45	776.00	-99.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	35,724.99	110,198.44	208.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			35,724.99	110,198.44	208.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			35,724.99	110,198.44	208.5%
2) Ending Net Position, June 30 (E + F1e)			110,198.44	110,974.44	0.7%
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	110,198.44	110,974.44	0.7%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	13,952,739.75		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	(0.23)		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	850,000.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	70,732.36		
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	1,620.02		
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			14,875,091.90		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
I. LIABILITIES					
1) Accounts Payable		9500	14,764,893.46		
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) Total/Net OPEB Liability		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			14,764,893.46		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (must agree with line F2) (G10 + H2) - (I7 + J2)			110,198.44		

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
OTHER STATE REVENUE					
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%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	209,114.63	90,000.00	-57.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	7,948,285.97	8,314,582.00	4.6%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	34,426.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			8,191,826.60	8,404,582.00	2.6%
TOTAL, REVENUES			8,191,826.60	8,404,582.00	2.6%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	153,211.40	249,001.00	62.5%
Clerical, Technical and Office Salaries		2400	82,608.77	77,662.00	-6.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			235,820.17	326,663.00	38.5%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	36,482.03	59,126.00	62.1%
OASDI/Medicare/Alternative		3301-3302	17,825.37	24,990.00	40.2%
Health and Welfare Benefits		3401-3402	25,841.74	28,548.00	10.5%
Unemployment Insurance		3501-3502	116.90	164.00	40.3%
Workers' Compensation		3601-3602	11,790.97	16,333.00	38.5%
OPEB, Allocated		3701-3702	0.00	817.00	New
OPEB, Active Employees		3751-3752	0.00	817.00	New
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			92,057.01	130,795.00	42.1%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	12,422.06	22,258.00	79.2%
Noncapitalized Equipment		4400	0.00	1,473.00	New
TOTAL, BOOKS AND SUPPLIES			12,422.06	23,731.00	91.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	2,926.46	2,618.00	-10.5%
Dues and Memberships		5300	0.00	1,014.00	New
Insurance		5400-5450	300,000.00	441,318.00	47.1%
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	27.54	812.00	2848.4%
Professional/Consulting Services and Operating Expenditures		5800	7,474,099.91	7,476,855.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			7,777,053.91	7,922,617.00	1.9%
DEPRECIATION					
Depreciation Expense		6900	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.0%
TOTAL, EXPENSES			8,117,353.15	8,403,806.00	3.5%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
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	8,191,826.60	8,404,582.00	2.6%
5) TOTAL, REVENUES			8,191,826.60	8,404,582.00	2.6%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		8,117,353.15	8,403,806.00	3.5%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			8,117,353.15	8,403,806.00	3.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			74,473.45	776.00	-99.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			74,473.45	776.00	-99.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	35,724.99	110,198.44	208.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			35,724.99	110,198.44	208.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			35,724.99	110,198.44	208.5%
2) Ending Net Position, June 30 (E + F1e)			110,198.44	110,974.44	0.7%
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	110,198.44	110,974.44	0.7%

Resource	Description	2017-18 Unaudited Actuals	2018-19 Budget
	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		1,344
		-
Total Increase/(Decrease) in Revenue	\$	1,344

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.		-
Total Increase in Expenditures	\$	-

Changes to Other Financing Sources/Uses

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

NET CHANGE IN ADULT EDUCATION FUND BALANCE	\$	1,344
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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		2017-18	2017-18	2017-18	
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	-	-	1,344	1,344
7	TOTAL REVENUES		-	-	1,344	1,344
8	Expenditure Detail					
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	TOTAL EXPENDITURES		-	-	-	-
18	EXCESS(DEFICIENCY)		-	-	1,344	1,344
19						
20	OTHER FINANCING SOURCES/USES					
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	TOTAL OTHER SOURCES/USES		-	-	-	-
27	NET INCREASE/DECREASE TO FUND BALANCE		-	-	1,344	1,344
28						
29	BEGINNING BALANCE	9791	85,657	85,657	85,657	-
30	ENDING BALANCE		85,657	85,657	87,001	1,344
31						
32	COMPONENTS OF ENDING FUND BALANCE					
33	Revolving Cash	9711	-	-	-	-
34	Stores	9712	-	-	-	-
35	Prepaid Expenditures	9713	-	-	-	-
36	All Others	9719	-	-	-	-
37	Restricted	9740	-	-	-	-
38	Other Commitments	9760	-	-	-	-
39	Reserve for Economic Uncertainty	9789	-	-	-	-
40	Assigned	9780	-	-	-	-
41	Undesignated	9790	-	-	-	-
42	Net Investment in Capital Assets	9796	84,559	85,657	87,001	1,344
43	Total		84,559	85,657	87,001	1,345

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,344.21	0.00	-100.0%
5) TOTAL, REVENUES			1,344.21	0.00	-100.0%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	0.00	0.00	0.0%
6) Depreciation		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,344.21	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			1,344.21	0.00	-100.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	85,656.90	87,001.11	1.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			85,656.90	87,001.11	1.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			85,656.90	87,001.11	1.6%
2) Ending Net Position, June 30 (E + F1e)			87,001.11	87,001.11	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	87,001.11	87,001.11	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	86,673.06		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	328.05		
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			87,001.11		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Net Pension Liability		9663	0.00		
b) Total/Net OPEB Liability		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		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (must agree with line F2) (G10 + H2) - (I7 + J2)			87,001.11		

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
OTHER STATE REVENUE					
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%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	1,344.21	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%
TOTAL, OTHER LOCAL REVENUE			1,344.21	0.00	-100.0%
TOTAL, REVENUES			1,344.21	0.00	-100.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			0.00	0.00	0.0%
DEPRECIATION					
Depreciation Expense		6900	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENSES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,344.21	0.00	-100.0%
5) TOTAL, REVENUES			1,344.21	0.00	-100.0%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			1,344.21	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2017-18 Unaudited Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			1,344.21	0.00	-100.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	85,656.90	87,001.11	1.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			85,656.90	87,001.11	1.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			85,656.90	87,001.11	1.6%
2) Ending Net Position, June 30 (E + F1e)			87,001.11	87,001.11	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	87,001.11	87,001.11	0.0%

Resource	Description	2017-18 Unaudited Actuals	2018-19 Budget
	Total, Restricted Net Position	0.00	0.00

Supplemental Forms

Description	2017-18 Unaudited Actuals			2018-19 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA 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)	20,997.11	20,997.11	21,073.15	20,997.11	20,997.11	21,073.15
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA 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)						
3. Total Basic Aid Open Enrollment Regular ADA 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)						
4. Total, District Regular ADA (Sum of Lines A1 through A3)	20,997.11	20,997.11	21,073.15	20,997.11	20,997.11	21,073.15
5. District Funded County Program ADA						
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						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	0.00	0.00	0.00	0.00	0.00	0.00
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	20,997.11	20,997.11	21,073.15	20,997.11	20,997.11	21,073.15
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	2017-18 Unaudited Actuals			2018-19 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
B. COUNTY OFFICE OF EDUCATION						
1. County Program Alternative Education ADA						
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)]						
d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	0.00	0.00	0.00	0.00	0.00	0.00
2. District Funded County Program ADA						
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						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)	0.00	0.00	0.00	0.00	0.00	0.00
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	0.00	0.00	0.00	0.00	0.00	0.00
4. Adults in Correctional Facilities						
5. County Operations Grant ADA						
6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	2017-18 Unaudited Actuals			2018-19 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
C. CHARTER SCHOOL ADA						
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.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA						
2. Charter School County Program Alternative Education ADA						
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)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0.00
3. Charter School Funded County Program ADA						
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						
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0.00
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	0.00	0.00	0.00	0.00	0.00	0.00
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
5. Total Charter School Regular ADA						
6. Charter School County Program Alternative Education ADA						
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)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0.00
7. Charter School Funded County Program ADA						
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						
f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.00
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	0.00	0.00	0.00	0.00	0.00	0.00
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	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	112,677,521.30	301	0.00	303	112,677,521.30	305	660,080.12		307	112,017,441.18	309
2000 - Classified Salaries	39,027,390.63	311	765.15	313	39,026,625.48	315	1,521,922.40		317	37,504,703.08	319
3000 - Employee Benefits	58,425,223.77	321	1,374,702.96	323	57,050,520.81	325	526,418.98		327	56,524,101.83	329
4000 - Books, Supplies Equip Replace. (6500)	19,197,037.89	331	2,846,306.31	333	16,350,731.58	335	1,592,695.47		337	14,758,036.11	339
5000 - Services... & 7300 - Indirect Costs	51,054,452.98	341	144,024.53	343	50,910,428.45	345	21,918,390.88		347	28,992,037.57	349
TOTAL					276,015,827.62	365			TOTAL	249,796,319.77	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.			
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).			396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.			396
14. TOTAL SALARIES AND BENEFITS.			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.			55.39%
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)	55.39%
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).	249,796,319.77
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
Governmental Activities:							
General Obligation Bonds Payable	58,915,194.00	18,398,275.00	77,313,469.00	14,192,288.00		91,505,757.00	14,794,666.00
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable	21,337,533.00		21,337,533.00		1,650,000.00	19,687,533.00	1,725,000.00
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	202,082,060.00	33,888,343.00	235,970,403.00	19,062,026.00	11,699,892.00	243,332,537.00	
Total/Net OPEB Liability	23,033,873.00	(348,253.00)	22,685,620.00	3,237,682.00		25,923,302.00	
Compensated Absences Payable	2,047,288.00		2,047,288.00		294,744.00	1,752,544.00	
Governmental activities long-term liabilities	307,415,948.00	51,938,365.00	359,354,313.00	36,491,996.00	13,644,636.00	382,201,673.00	16,519,666.00
Business-Type Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Capital Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability			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

	2017-18 Calculations			2018-19 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
A. PRIOR YEAR DATA	2016-17 Actual			2017-18 Actual		
(2016-17 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)	144,092,652.22		144,092,652.22			149,663,667.53
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	20,960.90		20,960.90			20,997.11
ADJUSTMENTS TO PRIOR YEAR LIMIT	Adjustments to 2016-17			Adjustments to 2017-18		
3. District Lapses, Reorganizations and Other Transfers						
4. Temporary Voter Approved Increases						
5. Less: Lapses of Voter Approved Increases						
6. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A3 plus A4 minus A5)		0.00				0.00
7. ADJUSTMENTS TO PRIOR YEAR ADA (Only for district lapses, reorganizations and other transfers, and only if adjustments to the appropriations limit are entered in Line A3 above)						
B. CURRENT YEAR GANN ADA	2017-18 P2 Report			2018-19 P2 Estimate		
(2017-18 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)	20,997.11		20,997.11	20,997.11		20,997.11
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)			20,997.11			20,997.11
C. LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED	2017-18 Actual			2018-19 Budget		
TAXES AND SUBVENTIONS (Funds 01, 09, and 62)						
1. Homeowners' Exemption (Object 8021)	105,521.72		105,521.72	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)	18,629.48		18,629.48	19,772.00		19,772.00
4. Secured Roll Taxes (Object 8041)	17,115,042.24		17,115,042.24	31,608,984.00		31,608,984.00
5. Unsecured Roll Taxes (Object 8042)	460,962.89		460,962.89	427,378.00		427,378.00
6. Prior Years' Taxes (Object 8043)	298,228.11		298,228.11	0.00		0.00
7. Supplemental Taxes (Object 8044)	1,152,742.81		1,152,742.81	781,735.00		781,735.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	14,653,123.97		14,653,123.97	596,794.00		596,794.00
9. Penalties and Int. from Delinquent Taxes (Object 8048)	0.00		0.00	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)	4,447,326.39		4,447,326.39	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)	38,251,577.61	0.00	38,251,577.61	34,117,142.00	0.00	34,117,142.00
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)	38,251,577.61	0.00	38,251,577.61	34,117,142.00	0.00	34,117,142.00

	2017-18 Calculations			2018-19 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
EXCLUDED APPROPRIATIONS						
19. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			3,386,103.91			3,292,572.00
OTHER EXCLUSIONS						
20. Americans with Disabilities Act						
21. Unreimbursed Court Mandated Desegregation Costs						
22. Other Unfunded Court-ordered or Federal Mandates						
23. TOTAL EXCLUSIONS (Lines C19 through C22)			3,386,103.91			3,292,572.00
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. LCFF - CY (objects 8011 and 8012)	190,596,601.35		190,596,601.35	210,638,333.00		210,638,333.00
25. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	(4,559,987.00)		(4,559,987.00)	0.00		0.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	186,036,614.35	0.00	186,036,614.35	210,638,333.00	0.00	210,638,333.00
DATA FOR INTEREST CALCULATION						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	279,689,377.33		279,689,377.33	284,716,089.00		284,716,089.00
28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	1,284,377.33		1,284,377.33	500,000.00		500,000.00
APPROPRIATIONS LIMIT CALCULATIONS						
D. PRELIMINARY APPROPRIATIONS LIMIT			2017-18 Actual			2018-19 Budget
1. Revised Prior Year Program Limit (Lines A1 plus A6)			144,092,652.22			149,663,667.53
2. Inflation Adjustment			1.0369			1.0367
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			1.0017			1.0000
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			149,663,667.53			155,156,324.13
APPROPRIATIONS SUBJECT TO THE LIMIT						
5. Local Revenues Excluding Interest (Line C18)			38,251,577.61			34,117,142.00
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)			2,519,653.20			2,519,653.20
b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero)			114,798,193.83			124,331,754.13
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			114,798,193.83			124,331,754.13
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])			706,070.86			278,747.23
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			38,957,648.47			34,395,889.23
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)			114,092,122.97			124,053,006.90
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			38,957,648.47			
b. State Subventions (Line D8)			114,092,122.97			
c. Less: Excluded Appropriations (Line C23)			3,386,103.91			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			149,663,667.53			

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) 8,868,793.56
- 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) 199,886,711.76

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) 4.44%

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)	15,263,539.97
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	3,868,057.49
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	38,750.00
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)	1,356,716.07
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)	20,527,063.53
9. Carry-Forward Adjustment (Part IV, Line F)	1,528,741.05
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	22,055,804.58

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	157,424,437.56
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	28,944,010.06
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	24,667,143.03
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	1,518,336.42
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	0.00
6. Enterprise (Function 6000, objects 1000-5999 except 5100)	67.78
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	4,896,831.31
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)	95,975.73
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)	(2,127,927.60)
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)	29,199,952.13
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)	1,533,078.79
15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	2,253,762.17
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	12,193,376.99
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)	260,599,044.37

C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment

(For information only - not for use when claiming/recovering indirect costs) (Line A8 divided by Line B18)	7.88%
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D. Preliminary Proposed Indirect Cost Rate

(For final approved fixed-with-carry-forward rate for use in 2019-20 see www.cde.ca.gov/fg/ac/ic) (Line A10 divided by Line B18)	8.46%
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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.

A. Indirect costs incurred in the current year (Part III, Line A8)	<u>20,527,063.53</u>
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	<u>2,370,799.16</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>0.00</u>
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (8.2%) times Part III, Line B18); zero if negative	<u>1,528,741.05</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (8.2%) times Part III, Line B18) or (the highest rate used to recover costs from any program (8.2%) times Part III, Line B18); zero if positive	<u>0.00</u>
D. Preliminary carry-forward adjustment (Line C1 or C2)	<u>1,528,741.05</u>
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>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>
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	<u>1,528,741.05</u>

Approved indirect cost rate: 8.20%
Highest rate used in any program: 8.20%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	13,159,868.59	1,045,333.42	7.94%
01	3327	385,802.91	18,597.00	4.82%
01	3410	121,643.46	9,974.76	8.20%
01	3550	308,732.94	15,429.75	5.00%
01	4035	1,825,816.65	145,862.97	7.99%
01	4201	67,403.50	5,527.09	8.20%
01	4203	508,009.42	10,160.19	2.00%
01	5810	187,044.04	15,337.61	8.20%
01	6010	2,965,980.01	147,980.31	4.99%
01	6387	131,078.62	10,748.45	8.20%
01	6512	609,515.80	47,472.43	7.79%
01	6520	194,224.00	15,926.00	8.20%
12	6105	2,224,897.52	182,437.50	8.20%

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	0.00		334,671.32	334,671.32
2. State Lottery Revenue	8560	3,270,550.79		1,198,442.52	4,468,993.31
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)		3,270,550.79	0.00	1,533,113.84	4,803,664.63
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	0.00			0.00
2. Classified Salaries	2000-2999	0.00			0.00
3. Employee Benefits	3000-3999	0.00			0.00
4. Books and Supplies	4000-4999	21,865.43		1,029,614.36	1,051,479.79
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	2,662,450.92			2,662,450.92
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			43,442.22	43,442.22
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)		2,684,316.35	0.00	1,073,056.58	3,757,372.93
C. ENDING BALANCE (Must equal Line A6 minus Line B12)					
	979Z	586,234.44	0.00	460,057.26	1,046,291.70
D. COMMENTS:					
Not a duplicate cost, rather this is a Web based electronics instructional material.					

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			2017-18 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	288,399,096.28
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	23,135,656.78
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	0.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	1,615,175.89
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	2,579,000.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	3,667,083.00
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)				7,861,258.89
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	494,429.33
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)				257,896,609.94

Section II - Expenditures Per ADA		2017-18 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)		20,997.11
B. Expenditures per ADA (Line I.E divided by Line II.A)		12,282.48
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)		
	Total	Per ADA
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	245,166,897.15	11,724.09
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)	245,166,897.15	11,724.09
B. Required effort (Line A.2 times 90%)	220,650,207.44	10,551.68
C. Current year expenditures (Line I.E and Line II.B)	257,896,609.94	12,282.48
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 ESSA covered programs in FY 2019-20 may be reduced by the lower of the two percentages)	0.00%	0.00%

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

Unaudited Actuals
2017-18
General Fund and Charter Schools Funds
Program Cost Report

Goal	Program/Activity	----- Direct Costs -----			Central Admin Costs (col. 3 x Sch. CAC line E Column 4)	Other Costs (Schedule OC) Column 5	Total Costs by Program (col. 3 + 4 + 5) Column 6
		Direct Charged (Schedule DCC) Column 1	Allocated (Schedule AC) Column 2	Subtotal (col. 1 + 2) Column 3			
Instructional Goals							
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00	0.00	
1110	Regular Education, K-12	133,267,817.01	11,516,778.00	144,784,595.01	12,003,962.61	156,788,557.62	
3100	Alternative Schools	0.00	0.00	0.00	0.00	0.00	
3200	Continuation Schools	4,286,990.18	25,616,116.20	29,903,106.38	2,479,240.08	32,382,346.46	
3300	Independent Study Centers	230,724.82	11,516,778.00	11,747,502.82	973,975.06	12,721,477.88	
3400	Opportunity Schools	0.00	0.00	0.00	0.00	0.00	
3550	Community Day Schools	673,033.62	3,008,997.18	3,682,030.80	305,273.91	3,987,304.71	
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00	
3800	Career Technical Education	3,172,826.44	1,637,872.59	4,810,699.03	398,850.80	5,209,549.83	
4110	Regular Education, Adult	55,710.21	0.00	55,710.21	4,618.88	60,329.09	
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	44,242,746.44	13,272,218.47	57,514,964.91	4,768,514.83	62,283,479.74	
6000	Regional Occupational Ctr/Prg (ROC/P)	56,490.40	0.00	56,490.40	4,683.57	61,173.97	
Other Goals							
7110	Nonagency - Educational	0.00	0.00	0.00	0.00	0.00	
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00	
8100	Community Services	0.00	0.00	0.00	0.00	0.00	
8500	Child Care and Development Services	66,560.40	0.00	66,560.40	5,518.46	72,078.86	
Other Costs							
----	Food Services					2,847,144.04	
----	Enterprise					67.78	
----	Facilities Acquisition & Construction					1,019,876.49	
----	Other Outgo					6,377,700.36	
Other Funds							
----	Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E)		3,174,388.13	3,174,388.13	1,596,058.83	4,770,446.96	
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				(182,437.50)	(182,437.50)	
----	Total General Fund and Charter Schools Funds Expenditures	186,052,899.52	69,743,148.57	255,796,048.09	22,358,259.53	10,244,788.67	

Unaudited Actuals
2017-18
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
Instructional Goals													
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
1110	Regular Education, K-12	130,656,949.19	688,631.15	0.00	0.00	32,441.21	374,348.07	1,515,447.39			0.00	0.00	133,267,817.01
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	3,492,793.95	0.00	0.00	358,961.06	305,211.99	5,314.25	0.00			124,708.93	0.00	4,286,990.18
3300	Independent Study Centers	166,024.78	0.00	0.00	58,298.38	6,401.66	0.00	0.00			0.00	0.00	230,724.82
3400	Opportunity Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3550	Community Day Schools	339,153.02	0.00	0.00	272,266.27	61,614.33	0.00	0.00			0.00	0.00	673,033.62
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	2,610,964.44	391,313.60	0.00	11,152.50	140,279.81	19,116.09	0.00			0.00	0.00	3,172,826.44
4110	Regular Education, Adult	55,710.21	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	55,710.21
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	35,263,641.26	3,799,028.12	10,514.65	9,318.45	3,590,294.36	1,567,060.57	2,889.03			0.00	0.00	44,242,746.44
6000	ROC/P	56,490.40	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	56,490.40
Other Goals													
7110	Nonagency - Educational	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8100	Community Services		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8500	Child Care and Development Services	66,560.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	66,560.40
Total Direct Charged Costs		172,708,287.65	4,878,972.87	10,514.65	709,996.66	4,136,243.36	1,965,838.98	1,518,336.42	0.00	0.00	124,708.93	0.00	186,052,899.52

* Functions 7100-7199 for goals 8100 and 8500

Unaudited Actuals
2017-18
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	
Instructional Goals					
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00
1110	Regular Education, K-12	2,511,630.27	7,640,397.58	1,364,750.15	11,516,778.00
3100	Alternative Schools	0.00	0.00	0.00	0.00
3200	Continuation Schools	8,970,570.88	15,280,795.17	1,364,750.15	25,616,116.20
3300	Independent Study Centers	2,511,630.27	7,640,397.58	1,364,750.15	11,516,778.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00
3550	Community Day Schools	3,008,997.18	0.00	0.00	3,008,997.18
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00
3800	Career Technical Education	1,637,872.59	0.00	0.00	1,637,872.59
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)	13,272,218.47	0.00	0.00	13,272,218.47
6000	ROC/P	0.00	0.00	0.00	0.00
Other Goals					
7110	Nonagency - Educational	0.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00
8100	Community Services	0.00	0.00	0.00	0.00
8500	Child Care and Development Svcs.	0.00	0.00	0.00	0.00
Other Funds					
--	Adult Education (Fund 11)		0.00		0.00
--	Child Development (Fund 12)	3,174,388.13	0.00	0.00	3,174,388.13
--	Cafeteria (Funds 13 and 61)		0.00		0.00
Total Allocated Support Costs		35,087,307.79	30,561,590.33	4,094,250.45	69,743,148.57

A. Central Administration Costs in General Fund and Charter Schools Funds		
1	Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7180, Goals 0000-6999 and 9000, Objects 1000-7999)	4,896,831.31
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000-7999)	38,750.00
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	15,381,896.06
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	2,223,219.67
5	Total Central Administration Costs in General Fund and Charter Schools Funds	22,540,697.04
B. Direct Charged and Allocated Costs in General Fund and Charter Schools Funds		
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	186,052,899.52
2	Total Allocated Costs (from Form PCR, Column 2, Total)	69,743,148.57
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	255,796,048.09
C. Direct Charged Costs in Other Funds		
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	1,533,078.79
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	2,349,860.17
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	12,193,376.99
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	16,076,315.95
D. Total Direct Charged and Allocated Costs (B3 + C5)		271,872,364.04
E. Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)		8.29%

Unaudited Actuals
2017-18
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)	2,847,144.04				2,847,144.04
Enterprise (Objects 1000-5999, 6400, and 6500)		67.78			67.78
Facilities Acquisition & Construction (Objects 1000-6500)			1,019,876.49		1,019,876.49
Other Outgo (Objects 1000-7999)				6,377,700.36	6,377,700.36
Total Other Costs	2,847,144.04	67.78	1,019,876.49	6,377,700.36	10,244,788.67

Unaudited Actuals
2017-18
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)
A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)	5,835,349.87	1,828,423.76	15,769,954.48	11,653,579.66	30,561,590.33	0.00	4,094,250.45
B. Enter Allocation Factor(s) by Goal: (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)
Instructional Goals Description							
0001 Pre-Kindergarten							
1110 Regular Education, K-12	1.00	1.00	1.00	1.00	1.00	0.00	1.00
3100 Alternative Schools							
3200 Continuation Schools	1.00	1.00	5.00	3.30	2.00	0.00	1.00
3300 Independent Study Centers	1.00	1.00	1.00	1.00	1.00	0.00	1.00
3400 Opportunity Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3550 Community Day Schools	0.00	0.00	2.00	0.45	0.00	0.00	0.00
3700 Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3800 Career Technical Education	4.00	0.00	0.00	3.25	0.00	0.00	0.00
4110 Regular Education, Adult	0.00	0.00	0.00	0.00	0.00	0.00	0.00
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)	29.00			28.00			
6000 ROC/P	0.00						
Other Goals Description							
7110 Nonagency - Educational							
7150 Nonagency - Other							
8100 Community Services							
8500 Child Care and Development Services	0.00		0.00	0.00	0.00	0.00	0.00
Other Funds Description							
-- Adult Education (Fund 11)							
-- Child Development (Fund 12)	2.00		2.00				
-- Cafeteria (Funds 13 & 61)							
C. Total Allocation Factors	38.00	3.00	11.00	37.00	4.00	0.00	3.00

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
Governmental Activities:						
Capital assets not being depreciated:						
Land	6,693,026.00		6,693,026.00	1,801,750.00		8,494,776.00
Work in Progress		208,944.00	208,944.00	1,290,208.00		1,499,152.00
Total capital assets not being depreciated	6,693,026.00	208,944.00	6,901,970.00	3,091,958.00	0.00	9,993,928.00
Capital assets being depreciated:						
Land Improvements	34,650,859.00	35,923.00	34,686,782.00	4,695,955.00		39,382,737.00
Buildings	420,685,691.00	(208,944.00)	420,476,747.00	1,443,239.00		421,919,986.00
Equipment	21,995,272.00	10,546.00	22,005,818.00	932,243.00		22,938,061.00
Total capital assets being depreciated	477,331,822.00	(162,475.00)	477,169,347.00	7,071,437.00	0.00	484,240,784.00
Accumulated Depreciation for:						
Land Improvements	(6,167,657.00)		(6,167,657.00)	(1,698,398.00)		(7,866,055.00)
Buildings	(136,437,390.00)	5,224.00	(136,432,166.00)	(9,592,223.00)		(146,024,389.00)
Equipment	(20,756,254.00)	(1,025.00)	(20,757,279.00)	(415,088.00)		(21,172,367.00)
Total accumulated depreciation	(163,361,301.00)	4,199.00	(163,357,102.00)	(11,705,709.00)	0.00	(175,062,811.00)
Total capital assets being depreciated, net	313,970,521.00	(158,276.00)	313,812,245.00	(4,634,272.00)	0.00	309,177,973.00
Governmental activity capital assets, net	320,663,547.00	50,668.00	320,714,215.00	(1,542,314.00)	0.00	319,171,901.00
Business-Type Activities:						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total accumulated depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Total capital assets being depreciated, net	0.00	0.00	0.00	0.00	0.00	0.00
Business-type activity capital assets, net	0.00	0.00	0.00	0.00	0.00	0.00

Description	2017-18 Actual	2018-19 Budget	% Diff.
SELPA Name: Compton Unified (LB)			
Date allocation plan approved by SELPA governance:			
I. TOTAL SELPA REVENUES			
A. Base Plus Taxes and Excess ERAF			
1. Base Apportionment	7,276,975.50	7,276,975.50	0.00%
2. Local Special Education Property Taxes	4,206,287.00	4,206,287.00	0.00%
3. Applicable Excess ERAF			0.00%
4. Total Base Apportionment, Taxes, and Excess ERAF	11,483,262.50	11,483,262.50	0.00%
B. COLA Apportionment	176,275.58	176,275.58	0.00%
C. Growth Apportionment or Declining ADA Adjustment			0.00%
D. Subtotal (Sum lines A.4, B, and C)	11,659,538.08	11,659,538.08	0.00%
E. Program Specialist/Regionalized Services Apportionment			0.00%
F. Program Specialist/Regionalized Services for NSS Apportionment	0.00	0.00	0.00%
G. Low Incidence Apportionment	53,359.98	53,359.98	0.00%
H. Out of Home Care Apportionment	792,101.00	792,101.00	0.00%
I. Extraordinary Cost Pool for NPS/LCI and NSS Mental Health Services Apportionment	0.00	0.00	0.00%
J. Adjustment for NSS with Declining Enrollment	0.00	0.00	0.00%
K. Grand Total Apportionment, Taxes and Excess ERAF (Sum lines D through J)	12,504,999.06	12,504,999.06	0.00%
L. Mental Health Apportionment	1,299,371.00	1,299,371.00	0.00%
M. Federal IDEA Local Assistance Grants - Preschool			0.00%
N. Federal IDEA - Section 619 Preschool	1,000.00	1,000.00	0.00%
O. Other Federal Discretionary Grants	4,185,027.00	4,185,027.00	0.00%
P. Other Adjustments			0.00%
Q. Total SELPA Revenues (Sum lines K through P)	17,990,397.06	17,990,397.06	0.00%
II. ALLOCATION TO SELPA MEMBERS			
Compton Unified (LB00)	17,990,397.06	17,990,397.06	0.00%
Total Allocations (Sum all lines in Section II) (Amount must equal Line I.Q)	17,990,397.06	17,990,397.06	0.00%
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
2017-18 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	(25,049.66)	0.00	(182,437.50)				
Other Sources/Uses Detail					0.00	3,667,083.00	0.00	0.49
Fund Reconciliation								
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	14,140.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	5,036.39	0.00	182,437.50	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	5,845.73	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					3,667,083.00	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
2017-18 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	27.54	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	25,049.66	(25,049.66)	182,437.50	(182,437.50)	3,667,083.00	3,667,083.00	0.00	0.49