



UNAUDITED ACTUALS

Fiscal Services Department

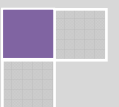


Business
and
Administrative
Services Division



2013/2014

Item 14/15-5014
September 9, 2014



COMPTON UNIFIED SCHOOL DISTRICT

UNAUDITED ACTUALS 2013/2014

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Business and Administrative Services

Alejandro Alvarez, Chief Administrative Officer

Fiscal Services Department

Aubrey Craig, Senior Director

Sunny Okeke, Director

COMPTON UNIFIED SCHOOL DISTRICT
UNAUDITED ACTUALS
2013/2014
TABLE OF CONTENTS

District Certification.....	1
General Fund 01.0	3
Adult Education Fund 11.....	24
Child Development Fund 12.....	38
Cafeteria Fund 13.....	48
Deferred Maintenance Fund 14.....	62
Building Fund 21.....	72
Capital Facilities Fund 25.....	85
State School Building Fund 30.....	97
County School Facilities Fund 35.....	110
Special Reserve Capital Outlay Fund 40.....	124
Bond Redemption Fund 51.....	138
Tax Override Fund 53.....	149
Self-Insurance Fund 67.....	160
Foundation Trust Fund 73.....	173
Supplemental Forms.....	186

UNAUDITED ACTUAL FINANCIAL REPORT:

To the County Superintendent of Schools:

2013-14 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 09, 2014

To the Superintendent of Public Instruction:

2013-14 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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SELECTION OF BUDGET ADOPTION CYCLE:

Pursuant to Education Code Section 42127(i), this school district elects to use the following budget adoption cycle for the 2015-16 budget year:

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

Unaudited Actuals
FINANCIAL REPORTS
2013-14 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)	55.75%
	CEA Deficiency Amount Applicable to districts not exempt from the requirement and not meeting the minimum classroom compensation percentage - see Form CEA for further details.	\$0.00
GANN	Adjustments to Appropriations Limit Per Government Code Section 7902.1 If this amount is not zero, it represents an increase to your appropriations limit. The Department of Finance must be notified of increases within 45 days of budget adoption.	\$0.00
	Adjusted Appropriations Limit	\$146,866,041.23
	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.	\$146,866,041.23
ICR	Preliminary Proposed Indirect Cost Rate Fixed-with-carry-forward indirect cost rate for use in 2015-16, subject to CDE approval.	5.06%
NCMOE	No Child Left Behind (NCLB) Maintenance of Effort (MOE) Determination If MOE Not Met, the 2015-16 apportionment may be reduced by the lesser of the following two percentages: MOE Deficiency Percentage - Based on Total Expenditures MOE Deficiency Percentage - Based on Expenditures Per ADA	MOE Met

General Fund

01.0

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

COMPTON UNIFIED SCHOOL DISTRICT
ESTIMATED ACTUALS COMPARED TO UNAUDITED ACTUALS
UNRESTRICTED GENERAL FUND
2013-2014

	A	B	C	D	E	F
1	DESCRIPTION	ACCOUNT CODES	2013-14 Adopted Budget	2013-14 Estimated Actuals	2013-14 Unaudited Actuals	Change (E-D)
	A. Revenue					
2	1) Revenue Limit Sources	8010-8099	121,074,584	175,827,605	178,863,077	3,035,472
3	2) Federal Revenues	8100-8299	0	0	0	0
4	3) Other State Revenues	8300-8599	31,344,080	4,947,638	4,903,863	(43,775)
5	4) Other Local Revenues	8600-8799	1,200,000	1,200,000	1,332,428	132,428
6	5) Total Revenues		153,618,664	181,975,243	185,099,368	3,124,125
	B. Expenditures					
7	1) Certificated Salaries	1000-1999	73,059,346	77,965,156	79,861,372	1,896,216
8	2) Classified Salaries	2000-2999	23,014,818	25,734,972	25,500,171	(234,801)
9	3) Employee Benefits	3000-3999	24,130,255	27,328,894	27,873,286	544,392
10	4) Books and Supplies	4000-4999	3,153,460	6,473,255	6,431,031	(42,224)
11	5) Services, Other Operating Expenses	5000-5999	12,888,924	18,605,040	18,978,715	373,675
12	6) Capital Outlay	6000-6599	0	63,525	84,569	21,044
13		7100-7299	0	0	0	0
14	7) Other Outgo	7400-7499	2,780,044	2,780,044	1,964,150	(815,894)
15	8) Direct Support/Indirect Costs	7300-7399	(2,815,931)	(3,854,716)	(2,973,762)	880,954
16	9) Total Expenditures		136,210,916	155,096,170	157,719,532	2,623,362
17	C. Excess (Deficiency) of Revenues Over Expenditures Before Other Financing Sources and Uses					
18			17,407,748	26,879,073	27,379,836	500,763
19						
	D. Other Financing Sources/Uses					
20	1) Interfund Transfers					
21	a) Transfers In	8910-8929	0	0	0	0
21	b) Transfers Out	7610-7629	2,667,825	4,400,000	4,400,000	0
22	2) Other Sources/Uses					
22	a) Sources	8930-8979	0	0	0	0
23	b) Uses	7630-7699	0	0	0	0
24	3) Contributions to Restricted Programs	8990-8999	(18,907,979)	(22,158,010)	(26,872,945)	(4,714,935)
25	4) Total, Other Financing sources/Uses		(21,575,804)	(26,558,010)	(31,272,945)	(4,714,935)
26	E. Net Increase (Decrease) in Fund Balance					
			(4,168,056)	321,063	(3,893,109)	(4,214,172)
	Fund Balance Reserves					
27	1) Beginning Balance					
27	a) As of July 1 - Estimated	9791	31,097,644	31,097,644	31,097,644	(0)
28	b) Unaudited Actual Adj.	9792				
29	c) As of July 1 - Unaudited					
30	d) Audit Adj/Restatement	9793	0	0	0	0
31	e) Net Beginning Balance		31,097,644	31,097,644	31,097,644	(0)
32	2) Ending Balance June 30		26,929,588	31,418,707	27,204,535	(4,214,172)
	Components of Ending Fund Balance					
33	a) Reserved Amounts					
34	Revolving Cash	9711	150,000	150,000	150,000	0
35	Stores	9712	353,935	304,410	369,476	65,066
36	Prepaid Expenditures	9713	0	0	0	0
37	All Others	9719	838,891	0	838,894	838,894
38	Legally Restricted Balance	9740				
39	b) Designated for Economic Unc.	9770	6,704,550	7,239,366	7,088,899	(150,467)
40	Reserve for Litigations	0000-9780	0	0	0	0
41	Reserve for Future Obligations	0000-9780	18,882,212	23,724,931	18,757,267	(4,967,664)
42	Transfer to W/C Fund	0000-9780		0	0	
43	Future Operating Expenses	0000-9780		0	0	
44	Future State Deficits	0000-9780	0	0	0	0
	Fund Balance Reserves					
	1) Beginning Balance					
45	a) As of July 1 - Estimated					
46	c) Undesignated Amount for Projects	9790				
47	d) Unappropriated Amount	9790	(0)	0	0	

COMPTON UNIFIED SCHOOL DISTRICT
Explanation of Changes from
Estimated Actuals to Unaudited Actuals
2013-2014

General Fund – Unrestricted (01)

Change to Revenues

• Increase in LCFF Sources	\$ 3,035,472
• Decrease in Other State Revenue	(43,775)
• Increase in Other Local Revenue	<u>132,428</u>
Total Increase In Revenues	\$ 3,124,125

Change to Expenditures

• Increase in Certificated Salaries primary due to extra duty assignments	\$ 1,896,216
• Savings from Classified Salaries budgeted but did not materialize	(234,801)
• Increase in Employee Benefits associated with Extra duty assignments	544,392
• Increase in Object Codes 4000-7999	<u>417,555</u>
Total Increase in Expenditures	\$ 2,623,362

Changes to Other Financing Sources/Uses

• Increase in Contributions to Special Education	\$ (5,645,242)
• Decrease in Contributions to QEIA Program	2,069,533
• Increase in Contributions to Routine Restricted Program	(395,906)
• Increase in Contributions to ITD Surcharges	<u>(743,320)</u>
Total Increase in Other Financing Sources/Uses	\$ (4,714,935)

NET CHANGE IN THE UNRESTRICTED GENERAL FUND BALANCE	\$ (4,214,172)
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COMPTON UNIFIED SCHOOL DISTRICT
ESTIMATED ACTUALS COMPARED TO UNAUDITED ACTUALS
RESTRICTED GENERAL FUND
2013-2014

	A	B	C	D	E	F
1	DESCRIPTION	ACCOUNT CODES	2013-14 Adopted Budget	2013-14 Estimated Actuals	2013-14 Unaudited Actuals	Change (E-D)
	A. Revenue					
2	1) Revenue Limit Sources	8010-8099	6,195,890	4,708,463	0	(4,708,463)
3	2) Federal Revenues	8100-8299	21,438,951	24,596,102	24,047,405	(548,697)
4	3) Other State Revenues	8300-8599	35,394,173	26,334,619	23,988,923	(2,345,696)
5	4) Other Local Revenues	8600-8799	0	0	338,159	338,159
6	5) Total Revenues		63,029,014	55,639,184	48,374,487	(7,264,697)
	B. Expenditures					
7	1) Certificated Salaries	1000-1999	27,440,349	27,226,865	23,346,116	(3,880,749)
8	2) Classified Salaries	2000-2999	11,953,465	8,833,320	9,295,142	461,822
9	3) Employee Benefits	3000-3999	9,728,288	7,413,358	7,269,365	(143,993)
10	4) Books and Supplies	4000-4999	5,717,808	10,121,141	8,021,628	(2,099,513)
11	5) Services, Other Operating Expenses	5000-5999	20,060,204	20,842,573	19,704,559	(1,138,014)
12	6) Capital Outlay	6000-6599	0	10,555	9,690	(865)
13		7100-7299	5,902,334	4,349,857	4,349,857	0
14	7) Other Outgo	7400-7499	0	0	0	0
15	8) Direct Support/Indirect Costs	7300-7399	2,062,753	3,018,372	2,180,740	(837,632)
16	9) Total Expenditures		82,865,201	81,816,041	74,177,098	(7,638,943)
17	C. Excess (Deficiency) of Revenues Over Expenditures Before Other Financing Sources and Uses					
18			(19,836,187)	(26,176,857)	(25,802,610)	374,247
19						
	D. Other Financing Sources/Uses					
20	1) Interfund Transfers					
21	a) Transfers In	8910-8929	0	0	0	0
21	b) Transfers Out	7610-7629	0	0	0	0
22	2) Other Sources/Uses					
22	a) Sources	8930-8979	0	0	0	0
23	b) Uses	7630-7699	0	0	0	0
24	3) Contributions to Restricted Programs	8990-8999	18,907,979	22,158,010	26,872,945	4,714,935
25	4) Total, Other Financing sources/Uses		18,907,979	22,158,010	26,872,945	4,714,935
26	E. Net Increase (Decrease) in Fund Balance		(928,208)	(4,018,847)	1,070,335	5,089,182
	Fund Balance Reserves					
27	1) Beginning Balance					
27	a) As of July 1 - Estimated	9791	13,158,519	13,158,519	13,158,519	0
28	b) Unaudited Actual Adj.	9792				
29	c) As of July 1 - Unaudited					
30	d) Audit Adj/Restatement	9793	0	0	0	0
31	e) Net Beginning Balance		13,158,519	13,158,519	13,158,519	0
32	2) Ending Balance June 30		12,230,311	9,139,672	14,228,854	5,089,182
	Components of Ending Fund Balance					
33	a) Reserved Amounts					
34	Revolving Cash	9711	0	0	0	0
35	Stores	9712	0	0	0	0
36	Prepaid Expenditures	9713	0	0	0	0
37	All Others	9719	0	(2)	(2)	(0)
38	Legally Restricted Balance	9740	12,230,311	9,139,674	14,228,856	5,089,182
39	b) Designated for Economic Unc.	9770	0	0	0	0
40	Reserve for Litigations	0000-9780	0	0	0	0
41	Reserve for Future Obligations	0000-9780	0	0	0	0
42	Transfer to W/C Fund	0000-9780	0	0	0	0
43	Future Operating Expenses	0000-9780	0	0	0	0
44	Future State Deficits	0000-9780	0	0	0	0
	Fund Balance Reserves					
	1) Beginning Balance					
45	a) As of July 1 - Estimated					
46	c) Undesignated Amount for Projects	9790				
47	d) Unappropriated Amount	9790	0	0	0	0

COMPTON UNIFIED SCHOOL DISTRICT
Explanation of Changes from
Estimated Actuals to Unaudited Actuals
2013-2014

General Fund – Restricted (01)

Changes to Revenues

• Decrease in LCFF Sources	\$ (4,708,463)
• Decrease in Federal Revenue	(548,697)
• Decrease in Other State Revenue	(2,345,696)
• Increase in Other Local Revenue	<u>338,159</u>
Total Decrease in Revenues	\$ (7,264,697)

Changes to Expenditures

• Savings from Certificated Salaries budgeted but did not materialize	\$ (3,880,749)
• Increase in Classified Salaries primary due to extra duty and hourly assignments	461,822
• Savings from Employee Benefits budgeted but did not materialize	(143,993)
• Expenditure Savings in Object Codes 4000-7999 budgeted but did not materialize	<u>(4,076,023)</u>
• Total Decrease in Expenditures	\$ (7,638,943)

Changes to Other Financing Sources/Uses

• Increase in Contributions to Special Education	\$ 5,645,242
• Decrease in Contributions to QEIA Program	(2,069,533)
• Increase in Contributions to Routine Restricted Program	395,906
• Increase in Contributions to ITD Surcharges	<u>743,320</u>
Total Increase in Other Financing Sources/Uses	\$ 4,714,935

NET CHANGE IN THE RESTRICTED GENERAL FUND BALANCE

\$ 5,089,182

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals			2014-15 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	178,863,077.43	0.00	178,863,077.43	199,983,307.00	0.00	199,983,307.00	11.8%
2) Federal Revenue		8100-8299	0.00	24,047,405.43	24,047,405.43	0.00	19,717,764.00	19,717,764.00	-18.0%
3) Other State Revenue		8300-8599	4,903,862.88	23,988,923.17	28,892,786.05	4,680,760.00	19,370,086.00	24,050,846.00	-16.8%
4) Other Local Revenue		8600-8799	1,332,428.06	338,158.89	1,670,586.95	900,000.00	0.00	900,000.00	-46.1%
5) TOTAL, REVENUES			185,099,368.37	48,374,487.49	233,473,855.86	205,564,067.00	39,087,850.00	244,651,917.00	4.8%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	79,861,371.87	23,346,115.80	103,207,487.67	95,940,231.00	22,969,136.00	118,909,367.00	15.2%
2) Classified Salaries		2000-2999	25,500,171.47	9,295,142.34	34,795,313.81	26,810,847.00	10,632,355.00	37,443,202.00	7.6%
3) Employee Benefits		3000-3999	27,873,285.55	7,269,364.64	35,142,650.19	30,625,608.00	9,684,549.00	40,310,157.00	14.7%
4) Books and Supplies		4000-4999	6,431,031.01	8,021,628.18	14,452,659.19	7,494,961.00	5,089,175.00	12,584,136.00	-12.9%
5) Services and Other Operating Expenditures		5000-5999	18,978,714.75	19,704,559.35	38,683,274.10	20,707,671.00	15,118,212.00	35,825,883.00	-7.4%
6) Capital Outlay		6000-6999	84,569.31	9,690.10	94,259.41	118,800.00	0.00	118,800.00	26.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,964,150.00	4,349,857.00	6,314,007.00	1,955,900.00	0.00	1,955,900.00	-69.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(2,973,761.99)	2,180,740.23	(793,021.76)	(2,100,792.00)	1,196,776.00	(904,016.00)	14.0%
9) TOTAL, EXPENDITURES			157,719,531.97	74,177,097.64	231,896,629.61	181,553,226.00	64,690,203.00	246,243,429.00	6.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			27,379,836.40	(25,802,610.15)	1,577,226.25	24,010,841.00	(25,602,353.00)	(1,591,512.00)	-200.9%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
a) Transfers In									
b) Transfers Out		7600-7629	4,400,000.00	0.00	4,400,000.00	5,450,456.00	0.00	5,450,456.00	23.9%
2) Other Sources/Uses		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
a) Sources									
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(26,872,945.26)	26,872,945.26	0.00	(25,550,953.00)	25,550,953.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(31,272,945.26)	26,872,945.26	(4,400,000.00)	(31,001,409.00)	25,550,953.00	(5,450,456.00)	23.9%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals			2014-15 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)			(3,893,108.86)	1,070,335.11	(2,822,773.75)	(6,990,568.00)	(51,400.00)	(7,041,968.00)	149.5%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance		9791	31,097,643.99	13,158,519.02	44,256,163.01	27,204,535.13	14,228,854.13	41,433,389.26	-6.4%
a) As of July 1 - Unaudited		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Audit Adjustments									
c) As of July 1 - Audited (F1a + F1b)			31,097,643.99	13,158,519.02	44,256,163.01	27,204,535.13	14,228,854.13	41,433,389.26	-6.4%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			31,097,643.99	13,158,519.02	44,256,163.01	27,204,535.13	14,228,854.13	41,433,389.26	-6.4%
2) Ending Balance, June 30 (E + F1e)			27,204,535.13	14,228,854.13	41,433,389.26	20,213,967.13	14,177,454.13	34,391,421.26	-17.0%
Components of Ending Fund Balance									
a) Nonspendable		9711	150,000.00	0.00	150,000.00	150,000.00	0.00	150,000.00	0.0%
Revolving Cash		9712	369,475.60	0.00	369,475.60	369,475.60	0.00	369,475.60	0.0%
Stores		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Expenditures		9719	838,893.76	(2.15)	838,891.61	838,893.76	(2.15)	838,891.61	0.0%
All Others		9740	0.00	14,228,856.28	14,228,856.28	0.00	14,177,456.28	14,177,456.28	-0.4%
b) Restricted									
c) Committed		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Stabilization Arrangements		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments									
d) Assigned		9780	18,757,266.77	0.00	18,757,266.77	11,304,780.77	0.00	11,304,780.77	-39.7%
Other Assignments		9780	18,757,266.77	0.00	18,757,266.77	11,304,780.77	0.00	11,304,780.77	-39.7%
Reserve for Future Obligations	0000								
Reserve for Future Obligations	0000								
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	7,088,899.00	0.00	7,088,899.00	7,550,817.00	0.00	7,550,817.00	6.5%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals			2014-15 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	17,630,058.37	13,619,494.73	31,249,553.10				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Fund		9130	150,000.00	0.00	150,000.00				
d) with Fiscal Agent		9135	50,000.00	0.00	50,000.00				
e) collections awaiting deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	27,107,726.81	14,248,063.47	41,355,790.28				
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	369,475.60	0.00	369,475.60				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	1,005,689.42	0.00	1,005,689.42				
9) TOTAL ASSETS			46,312,950.20	27,867,558.20	74,180,508.40				
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	19,108,415.07	13,185,843.73	32,294,258.80				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	452,860.34	452,860.34				
6) TOTAL LIABILITIES			19,108,415.07	13,638,704.07	32,747,119.14				
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									

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

Description (must agree with line F2) (G9 + H2) - (I6 + J2)	2013-14 Unaudited Actuals		2014-15 Budget		% Diff Column C & F
	Unrestricted (A)	Restricted (B)	Unrestricted (D)	Restricted (E)	
Object Codes	Total Fund col. A + B (C)				
Resource Codes					
	27,204,535.13	14,228,854.13			41,433,389.26

Description	2013-14 Unaudited Actuals			2014-15 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	128,598,272.83	0.00	128,598,272.83	145,979,676.00	0.00	145,979,676.00	13.5%
Education Protection Account State Aid - Current Year	26,537,706.00	0.00	26,537,706.00	36,377,563.00	0.00	36,377,563.00	37.1%
State Aid - Prior Years	4,148,494.43	0.00	4,148,494.43	0.00	0.00	0.00	-100.0%
Tax Relief Subventions							
Homeowners' Exemptions	110,065.54	0.00	110,065.54	119,767.00	0.00	119,767.00	8.8%
Timber Yield Tax	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes	28,598.60	0.00	28,598.60	19,772.00	0.00	19,772.00	-30.9%
County & District Taxes							
Secured Roll Taxes	14,588,581.80	0.00	14,588,581.80	14,388,809.00	0.00	14,388,809.00	-1.4%
Unsecured Roll Taxes	342,871.17	0.00	342,871.17	397,268.00	0.00	397,268.00	15.9%
Prior Years' Taxes	161,320.18	0.00	161,320.18	518,858.00	0.00	518,858.00	221.6%
Supplemental Taxes	657,879.64	0.00	657,879.64	502,934.00	0.00	502,934.00	-23.6%
Education Revenue Augmentation Fund (ERAF)	1,289,690.32	0.00	1,289,690.32	(164,407.00)	0.00	(164,407.00)	-112.7%
Community Redevelopment Funds (SB 617/699/1992)	3,175,535.37	0.00	3,175,535.37	1,988,055.00	0.00	1,988,055.00	-37.4%
Penalties and Interest from Delinquent Taxes	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)							
Royalties and Bonuses	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal LCFF Sources	179,639,015.88	0.00	179,639,015.88	200,128,295.00	0.00	200,128,295.00	11.4%
LCFF Transfers							
Unrestricted LCFF Transfers - Current Year	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes	(775,938.45)	0.00	(775,938.45)	(144,988.00)	0.00	(144,988.00)	-81.3%
Property Taxes Transfers	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals			2014-15 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			178,863,077.43	0.00	178,863,077.43	199,983,307.00	0.00	199,983,307.00	11.8%
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	4,295,430.28	4,295,430.28	0.00	3,774,649.00	3,774,649.00	-12.1%
Special Education Discretionary Grants		8182	0.00	409,549.39	409,549.39	0.00	494,419.00	494,419.00	20.7%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	96,840.00	96,840.00	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%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290		13,850,521.40	13,850,521.40		11,862,927.00	11,862,927.00	-14.4%
NCLB: Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
NCLB: Title II, Part A, Teacher Quality	4035	8290		2,391,685.57	2,391,685.57		2,065,949.00	2,065,949.00	-13.6%
NCLB: Title III, Immigrant Education Program	4201	8290		55,163.76	55,163.76		43,468.00	43,468.00	-21.2%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals			2014-15 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290		596,524.56	596,524.56		781,798.00	781,798.00	31.1%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610 3011-3020, 3026-3205, 4036-4126, 5510	8290		0.00	0.00		0.00	0.00	0.0%
Other No Child Left Behind		8290		448,286.47	448,286.47		0.00	0.00	-100.0%
Vocational and Applied Technology Education	3500-3699	8290		331,259.00	331,259.00		302,069.00	302,069.00	-8.8%
Safe and Drug Free Schools	3700-3799	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	1,572,145.00	1,572,145.00	0.00	392,485.00	392,485.00	-75.0%
TOTAL, FEDERAL REVENUE			0.00	24,047,405.43	24,047,405.43	0.00	19,717,764.00	19,717,764.00	-18.0%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/IP Entitlement Current Year	6355-6360	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6355-6360	8319		21,698.40	21,698.40		0.00	0.00	-100.0%
Special Education Master Plan Current Year	6500	8311		9,160,346.00	9,160,346.00		9,233,352.00	9,233,352.00	0.8%
Prior Years	6500	8319		(1,026,825.20)	(1,026,825.20)		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%
Class Size Reduction, K-3		8434	59,976.00	0.00	59,976.00	0.00	0.00	0.00	-100.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	798,278.00	0.00	798,278.00	798,287.00	0.00	798,287.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	3,338,499.00	834,682.35	4,173,181.35	3,044,913.00	724,979.00	3,769,892.00	-9.7%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590		0.00	0.00		0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		3,502,483.40	3,502,483.40		2,870,104.00	2,870,104.00	-18.1%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals			2014-15 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)	
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.00%
Drug/Alcohol/Tobacco Funds	6650, 6690	8590		0.00	0.00		0.00	0.00	0.00%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.00%
Healthy Start	6240	8590		0.00	0.00		0.00	0.00	0.00%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.00%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.00%
School Community Violence Prevention Grant	7391	8590		0.00	0.00			0.00	0.00%
Quality Education Investment Act	7400	8590		4,938,300.00	4,938,300.00		4,938,300.00	4,938,300.00	0.00%
Common Core State Standards Implementation	7405	8590		4,965,787.00	4,965,787.00			0.00	-100.00%
All Other State Revenue	All Other	8590	707,109.88	1,592,451.22	2,299,561.10	837,560.00	1,603,351.00	2,440,911.00	6.1%
TOTAL, OTHER STATE REVENUE			4,903,862.88	23,988,923.17	28,892,786.05	4,680,760.00	19,370,086.00	24,050,846.00	-16.8%

Description	2013-14 Unaudited Actuals		2014-15 Budget			% Diff Column C & F
	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	
OTHER LOCAL REVENUE						
Other Local Revenue						
County and District Taxes						
Other Restricted Levies						
Secured Roll	0.00	0.00	0.00	0.00	0.00	0.00%
Unsecured Roll	0.00	0.00	0.00	0.00	0.00	0.00%
Prior Years' Taxes	0.00	0.00	0.00	0.00	0.00	0.00%
Supplemental Taxes	0.00	0.00	0.00	0.00	0.00	0.00%
Non-Ad Valorem Taxes						
Parcel Taxes	0.00	0.00	0.00	0.00	0.00	0.00%
Other	0.00	0.00	0.00	0.00	0.00	0.00%
Community Redevelopment Funds						
Not Subject to LCFF Deduction	387,782.72	0.00	387,782.72	0.00	0.00	-100.0%
Penalties and Interest from Delinquent Non-LCFF Taxes	0.00	0.00	0.00	0.00	0.00	0.00%
Sales						
Sale of Equipment/Supplies	0.00	0.00	0.00	0.00	0.00	0.00%
Sale of Publications	0.00	0.00	0.00	0.00	0.00	0.00%
Food Service Sales	0.00	0.00	0.00	0.00	0.00	0.00%
All Other Sales	0.00	0.00	0.00	0.00	0.00	0.00%
Leases and Rentals	540,671.00	0.00	540,671.00	500,000.00	0.00	-7.5%
Interest	356,007.86	0.00	356,007.86	400,000.00	0.00	12.4%
Net Increase (Decrease) in the Fair Value of Investments	0.00	0.00	0.00	0.00	0.00	0.00%
Fees and Contracts						
Adult Education Fees	0.00	0.00	0.00	0.00	0.00	0.00%
Non-Resident Students	0.00	0.00	0.00	0.00	0.00	0.00%
Transportation Fees From Individuals	0.00	0.00	0.00	0.00	0.00	0.00%
Interagency Services	0.00	0.00	0.00	0.00	0.00	0.00%
Mitigation/Developer Fees	0.00	0.00	0.00	0.00	0.00	0.00%
All Other Fees and Contracts	0.00	0.00	0.00	0.00	0.00	0.00%
Other Local Revenue						
Plus: Misc Funds Non-LCFF						

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals			2014-15 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	46,706.48	338,158.89	384,865.37	0.00	0.00	0.00	-100.0%
Tuition		8710	1,260.00	0.00	1,260.00	0.00	0.00	0.00	-100.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,332,428.06	338,158.89	1,670,586.95	900,000.00	0.00	900,000.00	-46.1%
TOTAL, REVENUES			185,099,368.37	48,374,487.49	233,473,855.86	205,564,067.00	39,087,850.00	244,651,917.00	4.8%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals			2014-15 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	68,599,496.61	19,889,744.84	88,489,241.45	84,271,227.00	19,322,310.00	103,593,537.00	17.1%
Certificated Pupil Support Salaries		1200	2,831,169.85	1,914,873.23	4,746,043.08	3,065,930.00	2,121,679.00	5,187,609.00	9.3%
Certificated Supervisors' and Administrators' Salaries		1300	8,297,477.84	1,455,603.67	9,753,081.51	8,437,008.00	1,369,793.00	9,806,801.00	0.6%
Other Certificated Salaries		1900	133,227.57	85,894.06	219,121.63	166,066.00	155,354.00	321,420.00	46.7%
TOTAL, CERTIFICATED SALARIES			79,861,371.87	23,346,115.80	103,207,487.67	95,940,231.00	22,969,136.00	118,909,367.00	15.2%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	647,724.93	4,011,317.69	4,659,042.62	1,583,340.00	5,115,896.00	6,699,236.00	43.8%
Classified Support Salaries		2200	11,602,022.12	3,174,316.64	14,776,338.76	11,253,475.00	2,971,730.00	14,225,205.00	-3.7%
Classified Supervisors' and Administrators' Salaries		2300	5,744,611.94	264,417.14	6,009,029.08	6,206,827.00	240,639.00	6,447,466.00	7.3%
Clerical, Technical and Office Salaries		2400	7,146,772.31	918,358.04	8,065,130.35	7,316,360.00	875,770.00	8,192,130.00	1.6%
Other Classified Salaries		2900	359,040.17	926,732.83	1,285,773.00	450,845.00	1,428,320.00	1,879,165.00	46.2%
TOTAL, CLASSIFIED SALARIES			25,500,171.47	9,295,142.34	34,795,313.81	26,810,847.00	10,632,355.00	37,443,202.00	7.6%
EMPLOYEE BENEFITS									
STRS		3101-3102	6,420,336.49	1,913,137.02	8,333,473.51	8,734,072.00	2,170,232.00	10,904,304.00	30.8%
PERS		3201-3202	3,431,376.88	900,476.12	4,331,853.00	3,799,062.00	1,074,851.00	4,873,913.00	12.5%
OASDI/Medicare/Alternative		3301-3302	2,984,768.84	1,038,310.72	4,023,079.56	3,359,934.00	1,103,901.00	4,463,835.00	11.0%
Health and Welfare Benefits		3401-3402	9,021,684.53	2,296,836.60	11,318,521.13	10,668,519.00	4,226,698.00	14,895,217.00	31.6%
Unemployment Insurance		3501-3502	51,370.20	18,642.15	70,012.35	61,446.00	16,809.00	78,255.00	11.8%
Workers' Compensation		3601-3602	3,436,612.46	1,057,652.03	4,494,264.49	4,002,575.00	1,092,058.00	5,094,633.00	13.4%
OPEB, Allocated		3701-3702	410,332.61	0.00	410,332.61	0.00	0.00	0.00	-100.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	2,116,803.54	44,310.00	2,161,113.54	0.00	0.00	0.00	-100.0%
TOTAL, EMPLOYEE BENEFITS			27,873,285.55	7,269,364.64	35,142,650.19	30,625,608.00	9,684,549.00	40,310,157.00	14.7%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	0.00	3,744.21	3,744.21	0.00	0.00	0.00	-100.0%
Books and Other Reference Materials		4200	1,446,780.17	950,784.93	2,397,565.10	0.00	33,087.00	33,087.00	-98.6%
Materials and Supplies		4300	3,110,812.05	3,476,102.77	6,586,914.82	7,450,999.00	4,922,962.00	12,373,961.00	87.9%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals			2014-15 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	1,873,438.79	3,590,996.27	5,464,435.06	43,962.00	133,126.00	177,088.00	-96.8%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			6,431,031.01	8,021,628.18	14,452,659.19	7,494,961.00	5,089,175.00	12,584,136.00	-12.9%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	14,503.10	469,177.94	483,681.04	414,894.00	2,582,712.00	2,997,606.00	519.7%
Travel and Conferences		5200	194,907.17	301,113.34	496,020.51	167,375.00	302,559.00	469,934.00	-5.3%
Dues and Memberships		5300	80,725.66	42,145.00	122,870.66	91,044.00	11,000.00	102,044.00	-17.0%
Insurance		5400 - 5450	1,193,796.77	0.00	1,193,796.77	1,193,966.00	0.00	1,193,966.00	0.0%
Operations and Housekeeping Services		5500	4,959,016.43	31,335.00	4,990,351.43	5,281,843.00	0.00	5,281,843.00	5.8%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,693,753.34	1,915,937.77	3,609,691.11	1,811,764.00	1,750,390.00	3,562,154.00	-1.3%
Transfers of Direct Costs		5710	(988,496.74)	988,496.74	0.00	(21,703.00)	21,703.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(11,938.32)	0.00	(11,938.32)	(12,700.00)	0.00	(12,700.00)	6.4%
Professional/Consulting Services and Operating Expenditures		5800	10,884,585.01	15,944,601.31	26,829,186.32	10,231,147.00	10,445,848.00	20,676,995.00	-22.9%
Communications		5900	957,862.33	11,752.25	969,614.58	1,550,041.00	4,000.00	1,554,041.00	60.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			18,978,714.75	19,704,559.35	38,683,274.10	20,707,671.00	15,118,212.00	35,825,883.00	-7.4%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals			2014-15 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	84,569.31	9,690.10	94,259.41	118,800.00	0.00	118,800.00	26.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			84,569.31	9,690.10	94,259.41	118,800.00	0.00	118,800.00	26.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	4,349,857.00	4,349,857.00	0.00	0.00	0.00	-100.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals			2014-15 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	959,150.00	0.00	959,150.00	905,900.00	0.00	905,900.00	-5.6%
Other Debt Service - Principal		7439	1,005,000.00	0.00	1,005,000.00	1,050,000.00	0.00	1,050,000.00	4.5%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,964,150.00	4,349,857.00	6,314,007.00	1,955,900.00	0.00	1,955,900.00	-69.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(2,180,740.23)	2,180,740.23	0.00	(1,196,776.00)	1,196,776.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(793,021.76)	0.00	(793,021.76)	(904,016.00)	0.00	(904,016.00)	14.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(2,973,761.99)	2,180,740.23	(793,021.76)	(2,100,792.00)	1,196,776.00	(904,016.00)	14.0%
TOTAL, EXPENDITURES			157,719,531.97	74,177,097.64	231,896,629.61	181,553,226.00	64,690,203.00	246,243,429.00	6.2%

Description	2013-14 Unaudited Actuals			2014-15 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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT							
To: Child Development Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out	4,400,000.00	0.00	4,400,000.00	5,450,456.00	0.00	5,450,456.00	23.9%
(b) TOTAL, INTERFUND TRANSFERS OUT	4,400,000.00	0.00	4,400,000.00	5,450,456.00	0.00	5,450,456.00	23.9%
OTHER SOURCES/USES							
SOURCES							
State Apportionments	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Emergency Apportionments							
Proceeds							
Proceeds from Sale/Lease- Purchase of Land/Buildings	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources							
Transfers from Funds of Lapsed/Reorganized LEAs	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds							
Proceeds from Certificates of Participation	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals			2014-15 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)	
USES									
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.00%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(26,872,945.26)	26,872,945.26	0.00	(25,550,953.00)	25,550,953.00	0.00	0.00%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
(e) TOTAL, CONTRIBUTIONS			(26,872,945.26)	26,872,945.26	0.00	(25,550,953.00)	25,550,953.00	0.00	0.00%
TOTAL, OTHER FINANCING SOURCES/USES									
(a - b + c - d + e)			(31,272,945.26)	26,872,945.26	(4,400,000.00)	(31,001,409.00)	25,550,953.00	(5,450,456.00)	23.9%

Adult Education

Fund 11.0

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

COMPTON UNIFIED SCHOOL DISTRICT
ESTIMATED ACTUALS COMPARED TO UNAUDITED ACTUALS
ADULT EDUCATION FUND
2013-2014

	A	B	C	D	E	F
1	DESCRIPTION	ACCOUNT CODES	2013-14 Adopted Budget	2013-14 Estimated Actuals	2013-14 Unaudited Actuals	Change (E-D)
	A. Revenue					
2	1) Revenue Limit Sources	8010-8099	0	0	0	0
3	2) Federal Revenues	8100-8299	144,272	81,402	57,661	(23,741)
4	3) Other State Revenues	8300-8599	0	601,286	452,541	(148,745)
5	4) Other Local Revenues	8600-8799	41,984	31,500	32,804	1,304
6	5) Total Revenues		186,256	714,188	543,005	(171,183)
	B. Expenditures					
7	1) Certificated Salaries	1000-1999	336,325	899,224	837,312	(61,912)
8	2) Classified Salaries	2000-2999	230,801	202,570	221,437	18,867
9	3) Employee Benefits	3000-3999	212,936	241,292	249,962	8,670
10	4) Books and Supplies	4000-4999	36,441	71,782	27,254	(44,528)
11	5) Services, Other Operating Expenses	5000-5999	0	9,827	8,617	(1,210)
12	6) Capital Outlay	6000-6599	0	6,696	0	(6,696)
13		7100-7299	0	0	0	0
14	7) Other Outgo	7400-7499	0	0	0	0
15	8) Direct Support/Indirect Costs	7300-7399	1,395	1,395	128	(1,267)
16	9) Total Expenditures		817,898	1,432,786	1,344,710	(88,076)
17	C. Excess (Deficiency) of Revenues Over Expenditures Before Other Financing Sources and Uses					
18			(631,642)	(718,598)	(801,705)	(83,107)
19						
	D. Other Financing Sources/Uses					
20	1) Interfund Transfers					
21	a) Transfers In	8910-8929	800,000	800,000	800,000	0
21	b) Transfers Out	7610-7629	0	0	0	0
22	2) Other Sources/Uses					
22	a) Sources	8930-8979	0	0	0	0
23	b) Uses	7630-7699	0	0	0	0
24	3) Contributions to Restricted Programs	8990-8999	0	0	0	0
25	4) Total, Other Financing sources/Uses		800,000	800,000	800,000	0
26	E. Net Increase (Decrease) in Fund Balance					
			168,358	81,402	(1,705)	(83,107)
	Fund Balance Reserves					
27	1) Beginning Balance					
28	a) As of July 1 - Estimated	9791	35,577	35,577	35,577	(0)
29	b) Unaudited Actual Adj.	9792				
30	c) As of July 1 - Unaudited					
31	d) Audit Adj/Restatement	9793	0	0	0	0
32	e) Net Beginning Balance		35,577	35,577	35,577	(0)
32	2) Ending Balance June 30		203,935	116,979	33,872	(83,107)
33	Components of Ending Fund Balance					
34	a) Reserved Amounts					
34	Revolving Cash	9711	0	0	0	0
35	Stores	9712	0	0	0	0
36	Prepaid Expenditures	9713	0	0	0	0
37	All Others	9719	0	0	0	0
38	Legally Restricted Balance	9740	0	0	0	0
39	Other Commitments	9760	203,935	116,979	33,872	(83,107)
40	b) Designated for Economic Unc.	9770	0	0	0	0
41	Reserve for Litigations	0000-9780	0	0	0	0
42	Reserve for Future Obligations	0000-9780	0	0	0	0
43	Transfer to W/C Fund	0000-9780	0	0	0	0
44	Future Operating Expenses	0000-9780	0	0	0	0
45	Future State Deficits	0000-9780	0	0	0	0
	Fund Balance Reserves					
46	1) Beginning Balance					
47	a) As of July 1 - Estimated					
47	c) Undesignated Amount for Projects	9790				
48	d) Unappropriated Amount	9790	0	0	0	0

COMPTON UNIFIED SCHOOL DISTRICT
Explanation of Changes from
Estimated Actuals to Unaudited Actuals
2013-2014

Adult Education Fund (11)

Changes to Revenues

• Decrease in Federal Revenue	\$ (23,742)
• Decrease in Other State Revenue	(148,745)
• Increase in Other Local Revenue	1,304
Total Decrease in Revenues	\$ (171,183)

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Changes to Expenditures

• Savings from Certificated Salaries due to a reductions in extra duty and hourly assignments	\$ (61,912)
• Increase in Classified Salaries primary due to an increase in hourly assignments	18,867
• Increase in Employee Benefits associated with an increase in hourly assignments	8,670
• Expenditures Savings in Object Codes 4000-7399 budgeted but did not materialize	(53,701)
Total Decrease in Expenditures	\$ (88,076)

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NET CHANGE IN THE ADULT EDUCATION FUND BALANCE	\$ (83,107)
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Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	57,660.62	81,402.00	41.2%
3) Other State Revenue		8300-8599	452,540.85	0.00	-100.0%
4) Other Local Revenue		8600-8799	32,803.64	32,000.00	-2.4%
5) TOTAL, REVENUES			543,005.11	113,402.00	-79.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	837,312.08	1,263,378.00	50.9%
2) Classified Salaries		2000-2999	221,436.80	233,991.00	5.7%
3) Employee Benefits		3000-3999	249,962.06	402,738.00	61.1%
4) Books and Supplies		4000-4999	27,254.18	62,355.00	128.8%
5) Services and Other Operating Expenditures		5000-5999	8,616.81	0.00	-100.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	128.23	1,396.00	988.7%
9) TOTAL, EXPENDITURES			1,344,710.16	1,963,858.00	46.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(801,705.05)	(1,850,456.00)	130.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	800,000.00	1,850,456.00	131.3%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			800,000.00	1,850,456.00	131.3%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,705.05)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	35,576.89	33,871.84	-4.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			35,576.89	33,871.84	-4.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			35,576.89	33,871.84	-4.8%
2) Ending Balance, June 30 (E + F1e)			33,871.84	33,871.84	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	33,871.84	33,871.84	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	144,034.58		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	53,428.52		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			197,463.10		
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	163,591.26		
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			163,591.26		
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)			33,871.84		

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 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%
No Child Left Behind	3105, 3200, 4045	8290	0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	2,693.00	29,305.00	988.2%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	54,967.62	52,097.00	-5.2%
TOTAL, FEDERAL REVENUE			57,660.62	81,402.00	41.2%
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%
All Other State Revenue		8590	452,540.85	0.00	-100.0%
TOTAL, OTHER STATE REVENUE			452,540.85	0.00	-100.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 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	1,335.43	2,000.00	49.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	31,468.21	30,000.00	-4.7%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			32,803.64	32,000.00	-2.4%
TOTAL, REVENUES			543,005.11	113,402.00	-79.1%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	704,093.12	1,132,314.00	60.8%
Certificated Pupil Support Salaries		1200	10,304.72	13,960.00	35.5%
Certificated Supervisors' and Administrators' Salaries		1300	122,914.24	117,104.00	-4.7%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			837,312.08	1,263,378.00	50.9%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	28,735.37	28,706.00	-0.1%
Classified Support Salaries		2200	29,316.86	69,593.00	137.4%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	163,384.57	134,892.00	-17.4%
Other Classified Salaries		2900	0.00	800.00	New
TOTAL, CLASSIFIED SALARIES			221,436.80	233,991.00	5.7%
EMPLOYEE BENEFITS					
STRS		3101-3102	43,185.29	93,439.00	116.4%
PERS		3201-3202	45,286.06	53,741.00	18.7%
OASDI/Medicare/Alternative		3301-3302	40,220.89	50,868.00	26.5%
Health and Welfare Benefits		3401-3402	84,332.34	155,275.00	84.1%
Unemployment Insurance		3501-3502	528.53	750.00	41.9%
Workers' Compensation		3601-3602	34,408.95	48,665.00	41.4%
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	2,000.00	0.00	-100.0%
TOTAL, EMPLOYEE BENEFITS			249,962.06	402,738.00	61.1%
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	9,193.97	62,355.00	578.2%
Noncapitalized Equipment		4400	18,060.21	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			27,254.18	62,355.00	128.8%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	5,190.23	0.00	-100.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	2,595.00	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	4.50	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	827.08	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			8,616.81	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	128.23	1,396.00	988.7%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			128.23	1,396.00	988.7%
TOTAL, EXPENDITURES			1,344,710.16	1,963,858.00	46.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	800,000.00	1,850,456.00	131.3%
(a) TOTAL, INTERFUND TRANSFERS IN			800,000.00	1,850,456.00	131.3%
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)			800,000.00	1,850,456.00	131.3%

Description	Function Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	57,660.62	81,402.00	41.2%
3) Other State Revenue		8300-8599	452,540.85	0.00	-100.0%
4) Other Local Revenue		8600-8799	32,803.64	32,000.00	-2.4%
5) TOTAL, REVENUES			543,005.11	113,402.00	-79.1%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		905,157.64	1,521,925.00	68.1%
2) Instruction - Related Services	2000-2999		391,123.64	347,660.00	-11.1%
3) Pupil Services	3000-3999		11,353.49	15,193.00	33.8%
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		128.23	1,396.00	988.7%
8) Plant Services	8000-8999		36,947.16	77,684.00	110.3%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,344,710.16	1,963,858.00	46.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)					
			(801,705.05)	(1,850,456.00)	130.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	800,000.00	1,850,456.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			800,000.00	1,850,456.00	0.0%

Description	Function Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,705.05)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	35,576.89	33,871.84	-4.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			35,576.89	33,871.84	-4.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			35,576.89	33,871.84	-4.8%
2) Ending Balance, June 30 (E + F1e)			33,871.84	33,871.84	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	33,871.84	33,871.84	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Child Development Fund 12.0

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

COMPTON UNIFIED SCHOOL DISTRICT
ESTIMATED ACTUALS COMPARED TO UNAUDITED ACTUALS
CHILD DEVELOPMENT FUND
2013-2014

	A	B	C	D	E	F
1	DESCRIPTION	ACCOUNT CODES	2013-14 Adopted Budget	2013-14 Estimated Actuals	2013-14 Unaudited Actuals	Change (E-D)
	A. Revenue					
2	1) Revenue Limit Sources	8010-8099	0	0	0	0
3	2) Federal Revenues	8100-8299	0	0	0	0
4	3) Other State Revenues	8300-8599	1,623,249	1,941,504	1,840,798	(100,706)
5	4) Other Local Revenues	8600-8799	3,000	0	24,374	24,374
6	5) Total Revenues		1,626,249	1,941,504	1,865,172	(76,332)
	B. Expenditures					
7	1) Certificated Salaries	1000-1999	612,608	881,886	884,552	2,666
8	2) Classified Salaries	2000-2999	445,044	366,986	368,779	1,793
9	3) Employee Benefits	3000-3999	456,855	385,325	378,748	(6,577)
10	4) Books and Supplies	4000-4999	0	99,760	92,645	(7,115)
11	5) Services, Other Operating Expenses	5000-5999	0	15,639	11,330	(4,309)
12	6) Capital Outlay	6000-6599	0	0	0	0
13		7100-7299	0	0	0	0
14	7) Other Outgo	7400-7499	0	0	0	0
15	8) Direct Support/Indirect Costs	7300-7399	108,742	191,908	124,649	(67,259)
16	9) Total Expenditures		1,623,249	1,941,504	1,860,701	(80,803)
17	C. Excess (Deficiency) of Revenues Over Expenditures Before Other Financing Sources and Uses					
18			3,000	0	4,471	4,471
19						
	D. Other Financing Sources/Uses					
20	1) Interfund Transfers					
21	a) Transfers In	8910-8929	0	0	0	0
21	b) Transfers Out	7610-7629	0	0	0	0
22	2) Other Sources/Uses					
22	a) Sources	8930-8979	0	0	0	0
23	b) Uses	7630-7699	0	0	0	0
24	3) Contributions to Restricted Programs	8980-8999	0	0	0	0
25	4) Total, Other Financing sources/Uses		0	0	0	0
26	E. Net Increase (Decrease) in Fund Balance					
			3,000	0	4,471	4,471
	Fund Balance Reserves					
27	1) Beginning Balance					
28	a) As of July 1 - Estimated	9791	4,424	4,424	4,424	0
29	b) Unaudited Actual Adj.	9792				
30	c) As of July 1 - Unaudited					
31	d) Audit Adj/Restatement	9793	0	0	0	0
32	e) Net Beginning Balance		4,424	4,424	4,424	0
32	2) Ending Balance June 30		7,424	4,424	8,894	4,471
33	Components of Ending Fund Balance					
34	a) Reserved Amounts					
34	Revolving Cash	9711	0	0	0	0
35	Stores	9712	0	0	0	0
36	Prepaid Expenditures	9713	0	0	0	0
37	All Others	9719	0	0	0	0
38	Legally Restricted Balance	9740	4,424	3,449	3,471	22
39	Other Commitments	9760	3,000	975	5,424	4,449
40	b) Designated for Economic Unc.	9770	0	0	0	0
41	Reserve for Litigations	0000-9780	0	0	0	0
42	Reserve for Future Obligations	0000-9780	0	0	0	0
43	Transfer to W/C Fund	0000-9780	0	0	0	0
44	Future Operating Expenses	0000-9780	0	0	0	0
45	Future State Deficits	0000-9780	0	0	0	0
	Fund Balance Reserves					
46	1) Beginning Balance					
47	a) As of July 1 - Estimated					
47	c) Undesignated Amount for Projects	9790				
48	d) Unappropriated Amount	9790	(0)	(0)	(0)	(0)

COMPTON UNIFIED SCHOOL DISTRICT
Explanation of Changes from
Estimated Actuals to Unaudited Actuals
2013-2014

Child Development Fund (12)

Changes to Revenues

• Decrease in Other State Revenue	\$ (100,706)
• Increase in Other Local Revenue	<u>24,374</u>
Total Decrease in Revenues	\$ (76,332)

Changes to Expenditures

• Increase in Certificated Salaries primary due to an increase in extra duty assignments	\$ 2,666
• Increase in Classified Salaries primary due to an increase in hourly assignments	1,793
• Decrease in Employee Benefits budgeted but did not materialize	(6,577)
• Decrease in Expenditures Object Codes 4000-7999 budgeted but did not materialize	(78,684)
Total Decrease in Expenditures	\$ (80,803)

NET CHANGE IN THE CHILD DEVELOPMENT FUND BALANCE	\$ 4,471
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Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 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	1,840,798.32	1,941,504.00	5.5%
4) Other Local Revenue		8600-8799	24,373.70	0.00	-100.0%
5) TOTAL, REVENUES			1,865,172.02	1,941,504.00	4.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	884,552.11	895,479.00	1.2%
2) Classified Salaries		2000-2999	368,778.65	296,707.00	-19.5%
3) Employee Benefits		3000-3999	378,747.56	383,005.00	1.1%
4) Books and Supplies		4000-4999	92,644.51	153,799.00	66.0%
5) Services and Other Operating Expenditures		5000-5999	11,329.87	77,000.00	579.6%
6) Capital Outlay		6000-6999	0.00	10,000.00	New
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	124,648.58	125,514.00	0.7%
9) TOTAL, EXPENDITURES			1,860,701.28	1,941,504.00	4.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			4,470.74	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	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			4,470.74	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,423.70	8,894.44	101.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,423.70	8,894.44	101.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,423.70	8,894.44	101.1%
2) Ending Balance, June 30 (E + F1e)			8,894.44	8,894.44	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			3,470.55	3,470.55	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	5,423.89	5,423.89	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	559,018.33		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	1,492,662.04		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			2,051,680.37		
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	2,042,785.93		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			2,042,785.93		
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)			8,894.44		

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants Low- Income and Neglected	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6105	8590	1,840,798.32	1,941,504.00	5.5%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			1,840,798.32	1,941,504.00	5.5%
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	4,470.74	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	2,610.30	0.00	-100.0%
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	17,292.66	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			24,373.70	0.00	-100.0%
TOTAL, REVENUES			1,865,172.02	1,941,504.00	4.1%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	774,573.78	785,450.00	1.4%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	109,978.33	110,029.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			884,552.11	895,479.00	1.2%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	315,936.19	243,775.00	-22.8%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	52,842.46	52,932.00	0.2%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			368,778.65	296,707.00	-19.5%
EMPLOYEE BENEFITS					
STRS		3101-3102	36,614.58	46,823.00	27.9%
PERS		3201-3202	85,052.44	82,316.00	-3.2%
OASDI/Medicare/Alternative		3301-3302	65,914.21	60,641.00	-8.0%
Health and Welfare Benefits		3401-3402	149,808.39	153,883.00	2.7%
Unemployment Insurance		3501-3502	624.90	599.00	-4.1%
Workers' Compensation		3601-3602	40,733.04	38,743.00	-4.9%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			378,747.56	383,005.00	1.1%
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	82,003.96	100,000.00	21.9%
Noncapitalized Equipment		4400	10,640.55	53,799.00	405.6%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			92,644.51	153,799.00	66.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	1,221.79	12,000.00	882.2%
Dues and Memberships		5300	4,070.00	10,000.00	145.7%
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	4,888.80	50,000.00	922.7%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	1,011.31	5,000.00	394.4%
Professional/Consulting Services and Operating Expenditures		5800	137.97	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			11,329.87	77,000.00	579.6%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	10,000.00	New
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	10,000.00	New
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
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	124,648.58	125,514.00	0.7%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			124,648.58	125,514.00	0.7%
TOTAL, EXPENDITURES			1,860,701.28	1,941,504.00	4.3%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 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%

Cafeteria Fund

13.0

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

COMPTON UNIFIED SCHOOL DISTRICT
ESTIMATED ACTUALS COMPARED TO UNAUDITED ACTUALS
CAFETERIA FUND
2013-2014

	A	B	C	D	E	F
1	DESCRIPTION	ACCOUNT CODES	2013-14 Adopted Budget	2013-14 Estimated Actuals	2013-14 Unaudited Actuals	Change (E-D)
	A. Revenue					
2	1) Revenue Limit Sources	8010-8099	0	0	0	0
3	2) Federal Revenues	8100-8299	11,830,707	11,830,707	12,698,202	867,495
4	3) Other State Revenues	8300-8599	905,488	909,264	929,585	20,321
5	4) Other Local Revenues	8600-8799	80,000	75,000	44,807	(30,193)
6	5) Total Revenues		12,816,195	12,814,971	13,672,594	857,623
	B. Expenditures					
7	1) Certificated Salaries	1000-1999	0	0	0	0
8	2) Classified Salaries	2000-2999	4,967,203	4,697,478	4,347,523	(349,955)
9	3) Employee Benefits	3000-3999	1,604,541	1,732,926	1,352,717	(380,209)
10	4) Books and Supplies	4000-4999	5,165,602	6,117,902	6,082,189	(35,713)
11	5) Services, Other Operating Expenses	5000-5999	905,258	711,543	804,318	92,775
12	6) Capital Outlay	6000-6599	0	0	0	0
13		7100-7299	0	0	0	0
14	7) Other Outgo	7400-7499	0	0	0	0
15	8) Direct Support/Indirect Costs	7300-7399	643,041	643,041	668,245	25,204
16	9) Total Expenditures		13,285,645	13,902,890	13,254,992	(647,898)
17	C. Excess (Deficiency) of Revenues Over Expenditures Before Other Financing Sources and Uses					
18			(469,450)	(1,087,919)	417,602	1,505,521
19						
	D. Other Financing Sources/Uses					
20	1) Interfund Transfers					
21	a) Transfers In	8910-8929	0	0	0	0
21	b) Transfers Out	7610-7629	0	0	0	0
22	2) Other Sources/Uses					
22	a) Sources	8930-8979	0	0	0	0
23	b) Uses	7630-7699	0	0	0	0
24	3) Contributions to Restricted Programs	8980-8999	0	0	0	0
25	4) Total, Other Financing sources/Uses		0	0	0	0
26	E. Net Increase (Decrease) in Fund Balance					
			(469,450)	(1,087,919)	417,602	1,505,521
	Fund Balance Reserves					
27	1) Beginning Balance					
28	a) As of July 1 - Estimated	9791	2,167,942	2,167,942	2,167,942	0
29	b) Unaudited Actual Adj.	9792				
30	c) As of July 1 - Unaudited					
31	d) Audit Adj/Restatement	9793	0	0	0	0
31	e) Net Beginning Balance		2,167,942	2,167,942	2,167,942	0
32	2) Ending Balance June 30		1,698,492	1,080,023	2,585,544	1,505,521
33	Components of Ending Fund Balance					
34	a) Reserved Amounts					
34	Revolving Cash	9711	0	0	0	0
35	Stores	9712	0	0	132,901	132,901
36	Prepaid Expenditures	9713	0	0	0	0
37	All Others	9719	0	0	0	0
38	Legally Restricted Balance	9740	1,698,492	1,053,398	2,452,643	1,399,245
39	Other Commitments	9760	0	26,625	0	(26,625)
40	b) Designated for Economic Unc.	9770	0	0	0	0
41	Reserve for Litigations	0000-9780	0	0	0	0
42	Reserve for Future Obligations	0000-9780	0	0	0	0
43	Transfer to W/C Fund	0000-9780	0	0	0	0
44	Future Operating Expenses	0000-9780	0	0	0	0
45	Future State Deficits	0000-9780	0	0	0	0
	Fund Balance Reserves					
46	1) Beginning Balance					
47	a) As of July 1 - Estimated					
47	c) Undesignated Amount for Projects	9790				
48	d) Unappropriated Amount	9790	0	0	(0)	

COMPTON UNIFIED SCHOOL DISTRICT
Explanation of Changes from
Estimated Actuals to Unaudited Actuals
2013-2014

Cafeteria Fund (13)

Changes to Revenues

• Increase in Federal Revenue	\$ 867,495
• Increase in Other State Revenue	20,321
• Decrease in Other Local Revenue	<u>(30,193)</u>
Total Increase In Revenues	\$ 857,623

Changes to Expenditures

• Savings from Classified Salaries budgeted but did not materialized	\$ (349,955)
• Savings from Employee Benefits budgeted but did not materialize	\$ (380,209)
• Increase in Object Codes 4000-7999	<u>\$ 82,266</u>
Total Decrease in Expenditures	\$ (647,898)

NET CHANGE IN THE CAFETERIA FUND BALANCE **\$ 1,505,521**

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	12,698,201.70	13,333,970.00	5.0%
3) Other State Revenue		8300-8599	929,585.39	1,020,543.00	9.8%
4) Other Local Revenue		8600-8799	44,807.33	80,000.00	78.5%
5) TOTAL, REVENUES			13,672,594.42	14,434,513.00	5.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	4,347,523.24	5,126,803.00	17.9%
3) Employee Benefits		3000-3999	1,352,716.90	1,847,904.00	36.6%
4) Books and Supplies		4000-4999	6,082,189.03	5,878,900.00	-3.3%
5) Services and Other Operating Expenditures		5000-5999	804,318.11	803,800.00	-0.1%
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	668,244.95	777,106.00	16.3%
9) TOTAL, EXPENDITURES			13,254,992.23	14,434,513.00	8.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			417,602.19	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	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			417,602.19	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,167,942.14	2,585,544.33	19.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,167,942.14	2,585,544.33	19.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,167,942.14	2,585,544.33	19.3%
2) Ending Balance, June 30 (E + F1e)			2,585,544.33	2,585,544.33	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	132,900.92	0.00	-100.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			2,452,643.41	2,525,255.24	3.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	60,289.09	New
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	311,793.56		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	3,226,263.88		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	132,900.92		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			3,670,958.36		
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	1,085,414.03		
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			1,085,414.03		
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)			2,585,544.33		

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	12,698,201.70	13,333,970.00	5.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			12,698,201.70	13,333,970.00	5.0%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	929,585.39	1,020,543.00	9.8%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			929,585.39	1,020,543.00	9.8%
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	6,707.74	5,000.00	-25.5%
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	38,099.59	75,000.00	96.9%
TOTAL, OTHER LOCAL REVENUE			44,807.33	80,000.00	78.5%
TOTAL, REVENUES			13,672,594.42	14,434,513.00	5.6%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 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	2,375,503.64	3,051,946.00	28.5%
Classified Supervisors' and Administrators' Salaries		2300	1,774,235.59	1,893,315.00	6.7%
Clerical, Technical and Office Salaries		2400	190,904.01	181,542.00	-4.9%
Other Classified Salaries		2900	6,880.00	0.00	-100.0%
TOTAL, CLASSIFIED SALARIES			4,347,523.24	5,126,803.00	17.9%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	445,901.90	585,653.00	31.3%
OASDI/Medicare/Alternative		3301-3302	331,740.88	392,195.00	18.2%
Health and Welfare Benefits		3401-3402	396,387.95	700,872.00	76.8%
Unemployment Insurance		3501-3502	2,174.80	2,562.00	17.8%
Workers' Compensation		3601-3602	141,511.37	166,622.00	17.7%
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	35,000.00	0.00	-100.0%
TOTAL, EMPLOYEE BENEFITS			1,352,716.90	1,847,904.00	36.6%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	99,024.23	520,000.00	425.1%
Noncapitalized Equipment		4400	103,487.14	0.00	-100.0%
Food		4700	5,879,677.66	5,358,900.00	-8.9%
TOTAL, BOOKS AND SUPPLIES			6,082,189.03	5,878,900.00	-3.3%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	9,434.12	8,200.00	-13.1%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	205,171.63	218,000.00	6.3%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	145,801.86	165,000.00	13.2%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	9,995.01	7,600.00	-24.0%
Professional/Consulting Services and Operating Expenditures		5800	433,915.49	405,000.00	-6.7%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			804,318.11	803,800.00	-0.1%
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	668,244.95	777,106.00	16.3%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			668,244.95	777,106.00	16.3%
TOTAL, EXPENDITURES			13,254,992.23	14,434,513.00	8.9%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 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	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	12,698,201.70	13,333,970.00	5.0%
3) Other State Revenue		8300-8599	929,585.39	1,020,543.00	9.8%
4) Other Local Revenue		8600-8799	44,807.33	80,000.00	78.5%
5) TOTAL, REVENUES			13,672,594.42	14,434,513.00	5.6%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		12,381,575.65	13,439,407.00	8.5%
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		668,244.95	777,106.00	16.3%
8) Plant Services	8000-8999		205,171.63	218,000.00	6.3%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			13,254,992.23	14,434,513.00	8.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			417,602.19	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	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			417,602.19	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,167,942.14	2,585,544.33	19.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,167,942.14	2,585,544.33	19.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,167,942.14	2,585,544.33	19.3%
2) Ending Balance, June 30 (E + F1e)			2,585,544.33	2,585,544.33	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	132,900.92	0.00	-100.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			2,452,643.41	2,525,255.24	3.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	60,289.09	New
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2013-14 Unaudited Actuals	2014-15 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School	2,452,643.41	2,525,255.24
Total, Restricted Balance		<u>2,452,643.41</u>	<u>2,525,255.24</u>

**COMPTON UNIFIED SCHOOL DISTRICT
ESTIMATED ACTUALS COMPARED TO UNAUDITED ACTUALS
DEFERRED MAINTENANCE FUND
2013-2014**

	A	B	C	D	E	F
1	DESCRIPTION	ACCOUNT CODES	2013-14 Adopted Budget	2013-14 Estimated Actuals	2013-14 Unaudited Actuals	Change (E-D)
	A. Revenue					
2	1) Revenue Limit Sources	8010-8099	0	0	0	0
3	2) Federal Revenues	8100-8299	0	0	0	0
4	3) Other State Revenues	8300-8599	0	0	0	0
5	4) Other Local Revenues	8600-8799	10,000	11,500	13,077	1,577
6	5) Total Revenues		10,000	11,500	13,077	1,577
	B. Expenditures					
7	1) Certificated Salaries	1000-1999	0	0	0	0
8	2) Classified Salaries	2000-2999	0	0	0	0
9	3) Employee Benefits	3000-3999	0	0	0	0
10	4) Books and Supplies	4000-4999	0	0	0	0
11	5) Services, Other Operating Expenses	5000-5999	150,000	99,254	99,766	512
12	6) Capital Outlay	6000-6599	1,582,993	2,742,029	2,634,520	(107,509)
13		7100-7299	0	0	0	0
14	7) Other Outgo	7400-7499	0	0	0	0
15	8) Direct Support/Indirect Costs	7300-7399	0	0	0	0
16	9) Total Expenditures		1,732,993	2,841,283	2,734,286	(106,997)
17	C. Excess (Deficiency) of Revenues Over Expenditures Before Other Financing Sources and Uses					
18			(1,722,993)	(2,829,783)	(2,721,209)	108,574
19	D. Other Financing Sources/Uses					
20	1) Interfund Transfers					
21	a) Transfers In	8910-8929	1,867,825	3,600,000	3,600,000	0
21	b) Transfers Out	7610-7629	0	0	0	0
22	2) Other Sources/Uses					
22	a) Sources	8930-8979	0	0	0	0
23	b) Uses	7630-7699	0	0	0	0
24	3) Contributions to Restricted Programs	8980-8999	0	0	0	0
25	4) Total, Other Financing sources/Uses		1,867,825	3,600,000	3,600,000	0
26	E. Net Increase (Decrease) in Fund Balance					
			144,832	770,217	878,791	108,574
	Fund Balance Reserves					
27	1) Beginning Balance					
28	a) As of July 1 - Estimated	9791	1,554,833	1,554,833	1,554,833	0
29	b) Unaudited Actual Adj.	9792				
30	c) As of July 1 - Unaudited					
31	d) Audit Adj/Restatement	9793	0	0	0	0
31	e) Net Beginning Balance		1,554,833	1,554,833	1,554,833	0
32	2) Ending Balance June 30		1,699,665	2,325,050	2,433,623	108,574
33	Components of Ending Fund Balance					
34	a) Reserved Amounts					
34	Revolving Cash	9711	0	0	0	0
35	Stores	9712	0	0	0	0
36	Prepaid Expenditures	9713	0	0	0	0
37	All Others	9719	0	0	0	0
38	Legally Restricted Balance	9740	0	0	0	0
39	Other Commitments	9760	1,699,665	2,325,050	2,433,623	108,573
40	b) Designated for Economic Unc.	9770	0	0	0	0
41	Reserve for Litigations	0000-9780	0	0	0	0
42	Reserve for Future Obligations	0000-9780	0	0	0	0
43	Transfer to W/C Fund	0000-9780	0	0	0	0
44	Future Operating Expenses	0000-9780	0	0	0	0
45	Future State Deficits	0000-9780	0	0	0	0
	Fund Balance Reserves					
46	1) Beginning Balance					
47	a) As of July 1 - Estimated					
47	c) Undesignated Amount for Projects	9790				
48	d) Unappropriated Amount	9790	(0)	(0)	0	

Deferred Maintenance Fund 14.0

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

COMPTON UNIFIED SCHOOL DISTRICT
ESTIMATED ACTUALS COMPARED TO UNAUDITED ACTUALS
DEFERRED MAINTENANCE FUND
2013-2014

	A	B	C	D	E	F
1	DESCRIPTION	ACCOUNT CODES	2013-14 Adopted Budget	2013-14 Estimated Actuals	2013-14 Unaudited Actuals	Change (E-D)
	A. Revenue					
2	1) Revenue Limit Sources	8010-8099	0	0	0	0
3	2) Federal Revenues	8100-8299	0	0	0	0
4	3) Other State Revenues	8300-8599	0	0	0	0
5	4) Other Local Revenues	8600-8799	10,000	11,500	13,077	1,577
6	5) Total Revenues		10,000	11,500	13,077	1,577
	B. Expenditures					
7	1) Certificated Salaries	1000-1999	0	0	0	0
8	2) Classified Salaries	2000-2999	0	0	0	0
9	3) Employee Benefits	3000-3999	0	0	0	0
10	4) Books and Supplies	4000-4999	0	0	0	0
11	5) Services, Other Operating Expenses	5000-5999	150,000	99,254	99,766	512
12	6) Capital Outlay	6000-6599	1,582,993	2,742,029	2,634,520	(107,509)
13		7100-7299	0	0	0	0
14	7) Other Outgo	7400-7499	0	0	0	0
15	8) Direct Support/Indirect Costs	7300-7399	0	0	0	0
16	9) Total Expenditures		1,732,993	2,841,283	2,734,286	(106,997)
17	C. Excess (Deficiency) of Revenues Over Expenditures Before Other Financing Sources and Uses					
18			(1,722,993)	(2,829,783)	(2,721,209)	108,574
19						
	D. Other Financing Sources/Uses					
20	1) Interfund Transfers					
21	a) Transfers In	8910-8929	1,867,825	3,600,000	3,600,000	0
21	b) Transfers Out	7610-7629	0	0	0	0
22	2) Other Sources/Uses					
22	a) Sources	8930-8979	0	0	0	0
23	b) Uses	7630-7699	0	0	0	0
24	3) Contributions to Restricted Programs	8980-8999	0	0	0	0
25	4) Total, Other Financing sources/Uses		1,867,825	3,600,000	3,600,000	0
26	E. Net Increase (Decrease) in Fund Balance					
			144,832	770,217	878,791	108,574
	Fund Balance Reserves					
27	1) Beginning Balance					
28	a) As of July 1 - Estimated	9791	1,554,833	1,554,833	1,554,833	0
29	b) Unaudited Actual Adj.	9792				
30	c) As of July 1 - Unaudited					
31	d) Audit Adj/Restatement	9793	0	0	0	0
31	e) Net Beginning Balance		1,554,833	1,554,833	1,554,833	0
32	2) Ending Balance June 30		1,699,665	2,325,050	2,433,623	108,574
33	Components of Ending Fund Balance					
34	a) Reserved Amounts					
34	Revolving Cash	9711	0	0	0	0
35	Stores	9712	0	0	0	0
36	Prepaid Expenditures	9713	0	0	0	0
37	All Others	9719	0	0	0	0
38	Legally Restricted Balance	9740	0	0	0	0
39	Other Commitments	9760	1,699,665	2,325,050	2,433,623	108,573
40	b) Designated for Economic Unc.	9770	0	0	0	0
41	Reserve for Litigations	0000-9780	0	0	0	0
42	Reserve for Future Obligations	0000-9780	0	0	0	0
43	Transfer to W/C Fund	0000-9780	0	0	0	0
44	Future Operating Expenses	0000-9780	0	0	0	0
45	Future State Deficits	0000-9780	0	0	0	0
	Fund Balance Reserves					
46	1) Beginning Balance					
47	a) As of July 1 - Estimated					
47	c) Undesignated Amount for Projects	9790				
48	d) Unappropriated Amount	9790	(0)	(0)	0	

COMPTON UNIFIED SCHOOL DISTRICT
Explanation of Changes from
Estimated Actuals to Unaudited Actuals
2013-2014

Deferred Maintenance Fund (14)

Changes to Revenues

• Increase in Other Local Revenue	\$ <u>1,577</u>
Total Increase in Revenues	\$ 1,577

Changes to Expenditures

• Decrease in Object Codes 4000-7999	\$ <u>(106,997)</u>
Total Decrease in Expenditures	\$ (106,997)

NET CHANGE IN THE DEFERRED MAINTENANCE FUND BALANCE	\$ 108,574
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Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 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	13,076.87	11,500.00	-12.1%
5) TOTAL, REVENUES			13,076.87	11,500.00	-12.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	99,766.10	110,000.00	10.3%
6) Capital Outlay		6000-6999	2,634,520.06	2,659,258.00	0.9%
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			2,734,286.16	2,769,258.00	1.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(2,721,209.29)	(2,757,758.00)	1.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	3,600,000.00	3,600,000.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			3,600,000.00	3,600,000.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			878,790.71	842,242.00	-4.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,554,832.77	2,433,623.48	56.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,554,832.77	2,433,623.48	56.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,554,832.77	2,433,623.48	56.5%
2) Ending Balance, June 30 (E + F1e)			2,433,623.48	3,275,865.48	34.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	2,433,623.48	3,275,865.48	34.6%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	2,689,999.93		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	5,021.02		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			2,695,020.95		
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	261,397.47		
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			261,397.47		
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)			2,433,623.48		

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 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					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	13,076.87	11,500.00	-12.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue					
		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			13,076.87	11,500.00	-12.1%
TOTAL, REVENUES			13,076.87	11,500.00	-12.1%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 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	2013-14 Unaudited Actuals	2014-15 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	99,766.10	110,000.00	10.3%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			99,766.10	110,000.00	10.3%
CAPITAL OUTLAY					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	2,634,520.06	2,659,258.00	0.9%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			2,634,520.06	2,659,258.00	0.9%
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			2,734,286.16	2,769,258.00	1.3%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	3,600,000.00	3,600,000.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			3,600,000.00	3,600,000.00	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)			3,600,000.00	3,600,000.00	0.0%

Building

Fund 21.0

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

**COMPTON UNIFIED SCHOOL DISTRICT
ESTIMATED ACTUALS COMPARED TO UNAUDITED ACTUALS
BUILDING FUND
2013-2014**

	A	B	C	D	E	F
1	DESCRIPTION	ACCOUNT CODES	2013-14 Adopted Budget	2013-14 Estimated Actuals	2013-14 Unaudited Actuals	Change (E-D)
	A. Revenue					
2	1) Revenue Limit Sources	8010-8099	0	0	0	0
3	2) Federal Revenues	8100-8299	0	0	0	0
4	3) Other State Revenues	8300-8599	0	0	0	0
5	4) Other Local Revenues	8600-8799	600	600	704	104
6	5) Total Revenues		600	600	704	104
	B. Expenditures					
7	1) Certificated Salaries	1000-1999	0	0	0	0
8	2) Classified Salaries	2000-2999	0	0	0	0
9	3) Employee Benefits	3000-3999	0	0	0	0
10	4) Books and Supplies	4000-4999	0	0	0	0
11	5) Services, Other Operating Expenses	5000-5999	0	0	0	0
12	6) Capital Outlay	6000-6599	0	0	0	0
13		7100-7299	0	0	0	0
14	7) Other Outgo	7400-7499	0	0	0	0
15	8) Direct Support/Indirect Costs	7300-7399	0	0	0	0
16	9) Total Expenditures		0	0	0	0
17	C. Excess (Deficiency) of Revenues Over Expenditures Before Other Financing Sources and Uses					
18			600	600	704	104
19						
	D. Other Financing Sources/Uses					
20	1) Interfund Transfers					
21	a) Transfers In	8910-8929	0	0	0	0
21	b) Transfers Out	7610-7629	0	0	0	0
22	2) Other Sources/Uses					
22	a) Sources	8930-8979	0	0	0	0
23	b) Uses	7630-7699	0	0	0	0
24	3) Contributions to Restricted Programs	8980-8999	0	0	0	0
25	4) Total, Other Financing sources/Uses		0	0	0	0
26	E. Net Increase (Decrease) in Fund Balance					
			600	600	704	104
	Fund Balance Reserves					
27	1) Beginning Balance					
28	a) As of July 1 - Estimated	9791	110,702	110,702	110,702	0
29	b) Unaudited Actual Adj.	9792				
30	c) As of July 1 - Unaudited					
31	d) Audit Adj/Restatement	9793	0	0	0	0
31	e) Net Beginning Balance		110,702	110,702	110,702	0
32	2) Ending Balance June 30		111,302	111,302	111,406	104
33	Components of Ending Fund Balance					
34	a) Reserved Amounts					
34	Revolving Cash	9711	0	0	0	0
35	Stores	9712	0	0	0	0
36	Prepaid Expenditures	9713	0	0	0	0
37	All Others	9719	0	0	0	0
38	Legally Restricted Balance	9740	0	0	0	0
39	Other Commitments	9760	111,302	111,302	111,406	104
40	b) Designated for Economic Unc.	9770	0	0	0	0
41	Reserve for Litigations	0000-9780	0	0	0	0
42	Reserve for Future Obligations	0000-9780	0	0	0	0
43	Transfer to W/C Fund	0000-9780	0	0	0	0
44	Future Operating Expenses	0000-9780	0	0	0	0
45	Future State Deficits	0000-9780	0	0	0	0
	Fund Balance Reserves					
46	1) Beginning Balance					
47	a) As of July 1 - Estimated					
47	c) Undesignated Amount for Projects	9790				
48	d) Unappropriated Amount	9790	(0)	(0)	0	

COMPTON UNIFIED SCHOOL DISTRICT
Explanation of Changes from
Estimated Actuals to Unaudited Actuals
2013-2014

Building Fund (21)

Changes to Revenues

• Increase in Other Local Revenue	<u>\$</u>	104
Total Increase in Revenues	\$	104

NET CHANGE IN THE BUILDING FUND BALANCE **\$** **104**

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 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	704.30	600.00	-14.8%
5) TOTAL, REVENUES			704.30	600.00	-14.8%
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)			704.30	600.00	-14.8%
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	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			704.30	600.00	-14.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	110,701.54	111,405.84	0.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			110,701.54	111,405.84	0.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			110,701.54	111,405.84	0.6%
2) Ending Balance, June 30 (E + F1e)			111,405.84	112,005.84	0.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	111,405.84	112,005.84	0.5%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	111,017.55		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	388.29		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			111,405.84		
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)			111,405.84		

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 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	704.30	600.00	-14.8%
Net Increase (Decrease) in the Fair Value of Investments					
		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue					
		8699	0.00	0.00	0.0%
All Other Transfers In from All Others					
		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			704.30	600.00	-14.8%
TOTAL, REVENUES			704.30	600.00	-14.8%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 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	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 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	2013-14 Unaudited Actuals	2014-15 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	2013-14 Unaudited Actuals	2014-15 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	704.30	600.00	-14.8%
5) TOTAL, REVENUES			704.30	600.00	-14.8%
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)			704.30	600.00	-14.8%
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	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			704.30	600.00	-14.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	110,701.54	111,405.84	0.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			110,701.54	111,405.84	0.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			110,701.54	111,405.84	0.6%
2) Ending Balance, June 30 (E + F1e)			111,405.84	112,005.84	0.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	111,405.84	112,005.84	0.5%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Capital Facilities

Fund 25.0

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

**COMPTON UNIFIED SCHOOL DISTRICT
ESTIMATED ACTUALS COMPARED TO UNAUDITED ACTUALS
CAPITAL FACILITIES FUND
2013-2014**

	A	B	C	D	E	F
1	DESCRIPTION	ACCOUNT CODES	2013-14 Adopted Budget	2013-14 Estimated Actuals	2013-14 Unaudited Actuals	Change (E-D)
	A. Revenue					
2	1) Revenue Limit Sources	8010-8099	0	0	0	0
3	2) Federal Revenues	8100-8299	0	0	0	0
4	3) Other State Revenues	8300-8599	0	0	0	0
5	4) Other Local Revenues	8600-8799	208,240	208,240	225,279	17,039
6	5) Total Revenues		208,240	208,240	225,279	17,039
	B. Expenditures					
7	1) Certificated Salaries	1000-1999	0	0	0	0
8	2) Classified Salaries	2000-2999	0	0	0	0
9	3) Employee Benefits	3000-3999	0	0	0	0
10	4) Books and Supplies	4000-4999	0	0	0	0
11	5) Services, Other Operating Expenses	5000-5999	304,079	11,000	4,209	(6,791)
12	6) Capital Outlay	6000-6599	0	660	0	(660)
13		7100-7299	0	0	0	0
14	7) Other Outgo	7400-7499	0	0	0	0
15	8) Direct Support/Indirect Costs	7300-7399	0	0	0	0
16	9) Total Expenditures		304,079	11,660	4,209	(7,451)
17	C. Excess (Deficiency) of Revenues Over Expenditures Before Other Financing Sources and Uses					
18			(95,839)	196,580	221,070	24,490
19	D. Other Financing Sources/Uses					
20	1) Interfund Transfers					
21	a) Transfers In	8910-8929	0	0	0	0
21	b) Transfers Out	7610-7629	0	0	0	0
22	2) Other Sources/Uses					
22	a) Sources	8930-8979	0	0	0	0
23	b) Uses	7630-7699	0	0	0	0
24	3) Contributions to Restricted Programs	8980-8999	0	0	0	0
25	4) Total, Other Financing sources/Uses		0	0	0	0
26	E. Net Increase (Decrease) in Fund Balance					
			(95,839)	196,580	221,070	24,490
	Fund Balance Reserves					
27	1) Beginning Balance					
28	a) As of July 1 - Estimated	9791	461,589	461,589	461,589	0
29	b) Unaudited Actual Adj.	9792				
30	c) As of July 1 - Unaudited					
31	d) Audit Adj/Restatement	9793	0	0	0	0
31	e) Net Beginning Balance		461,589	461,589	461,589	0
32	2) Ending Balance June 30		365,750	658,169	682,659	24,490
33	Components of Ending Fund Balance					
34	a) Reserved Amounts					
34	Revolving Cash	9711	0	0	0	0
35	Stores	9712	0	0	0	0
36	Prepaid Expenditures	9713	0	0	0	0
37	All Others	9719	0	0	0	0
38	Legally Restricted Balance	9740	0	0	0	0
39	Other Commitments	9760	365,750	658,169	682,659	24,490
40	b) Designated for Economic Unc.	9770	0	0	0	0
41	Reserve for Litigations	0000-9780	0	0	0	0
42	Reserve for Future Obligations	0000-9780	0	0	0	0
43	Transfer to W/C Fund	0000-9780	0	0	0	0
44	Future Operating Expenses	0000-9780	0	0	0	0
45	Future State Deficits	0000-9780	0	0	0	0
	Fund Balance Reserves					
46	1) Beginning Balance					
47	a) As of July 1 - Estimated					
47	c) Undesignated Amount for Projects	9790				
48	d) Unappropriated Amount	9790	0	0	0	0

COMPTON UNIFIED SCHOOL DISTRICT
Explanation of Changes from
Estimated Actuals to Unaudited Actuals
2013-2014

Capital Facilities Fund (25)

Changes to Revenues

- | | |
|-----------------------------------|------------------|
| • Increase in Other Local Revenue | \$ 17,039 |
| Total Increase in Revenues | \$ 17,039 |

Changes to Expenditures

- | | |
|----------------------------------------------------------------------|-------------------|
| • Savings in Object Codes 4000-7999 budgeted but did not materialize | \$ (7,451) |
| Total Decrease in Expenditures | \$ (7,451) |

NET CHANGE IN THE CAPITAL FACILITIES FUND BALANCE	\$ 24,490
----------------------------------------------------------	------------------

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 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	225,278.94	202,600.00	-10.1%
5) TOTAL, REVENUES			225,278.94	202,600.00	-10.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	4,208.75	200,000.00	4652.0%
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			4,208.75	200,000.00	4652.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			221,070.19	2,600.00	-98.8%
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	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			221,070.19	2,600.00	-98.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	461,589.25	682,659.44	47.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			461,589.25	682,659.44	47.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			461,589.25	682,659.44	47.9%
2) Ending Balance, June 30 (E + F1e)			682,659.44	685,259.44	0.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	682,659.44	685,259.44	0.4%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	667,753.95		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	(0.02)		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	15,468.01		
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			683,221.94		
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	562.50		
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			562.50		
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)			682,659.44		

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 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	3,689.93	2,600.00	-29.5%
Net Increase (Decrease) in the Fair Value of Investments					
		8662	0.00	0.00	0.0%
Fees and Contracts Mitigation/Developer Fees					
		8681	221,589.01	200,000.00	-9.7%
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			225,278.94	202,600.00	-10.1%
TOTAL, REVENUES			225,278.94	202,600.00	-10.1%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 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	2013-14 Unaudited Actuals	2014-15 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	4,208.75	200,000.00	4652.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			4,208.75	200,000.00	4652.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
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			4,208.75	200,000.00	4652.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 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	2013-14 Unaudited Actuals	2014-15 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	225,278.94	202,600.00	-10.1%
5) TOTAL, REVENUES			225,278.94	202,600.00	-10.1%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		4,208.75	200,000.00	4652.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			4,208.75	200,000.00	4652.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			221,070.19	2,600.00	-98.8%
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	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			221,070.19	2,600.00	-98.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	461,589.25	682,659.44	47.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			461,589.25	682,659.44	47.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			461,589.25	682,659.44	47.9%
2) Ending Balance, June 30 (E + F1e)			682,659.44	685,259.44	0.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	682,659.44	685,259.44	0.4%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

State School Building Lease Fund 30.0

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

**COMPTON UNIFIED SCHOOL DISTRICT
ESTIMATED ACTUALS COMPARED TO UNAUDITED ACTUALS
STATE SCHOOL BUILDING LEASE-PURCHASE FUND
2013-2014**

	A	B	C	D	E	F
1	DESCRIPTION	ACCOUNT CODES	2013-14 Adopted Budget	2013-14 Estimated Actuals	2013-14 Unaudited Actuals	Change (E-D)
	A. Revenue					
2	1) Revenue Limit Sources	8010-8099	0	0	0	0
3	2) Federal Revenues	8100-8299	0	0	0	0
4	3) Other State Revenues	8300-8599	0	0	0	0
5	4) Other Local Revenues	8600-8799	0	160	202	42
6	5) Total Revenues		0	160	202	42
	B. Expenditures					
7	1) Certificated Salaries	1000-1999	0	0	0	0
8	2) Classified Salaries	2000-2999	0	0	0	0
9	3) Employee Benefits	3000-3999	0	0	0	0
10	4) Books and Supplies	4000-4999	0	0	0	0
11	5) Services, Other Operating Expenses	5000-5999	0	0	0	0
12	6) Capital Outlay	6000-6599	0	0	0	0
13		7100-7299	0	0	0	0
14	7) Other Outgo	7400-7499	0	0	0	0
15	8) Direct Support/Indirect Costs	7300-7399	0	0	0	0
16	9) Total Expenditures		0	0	0	0
17	C. Excess (Deficiency) of Revenues Over Expenditures Before Other Financing Sources and Uses					
18			0	160	202	42
19						
	D. Other Financing Sources/Uses					
20	1) Interfund Transfers					
21	a) Transfers In	8910-8929	0	0	0	0
21	b) Transfers Out	7610-7629	0	0	0	0
22	2) Other Sources/Uses					
22	a) Sources	8930-8979	0	0	0	0
23	b) Uses	7630-7699	0	0	0	0
24	3) Contributions to Restricted Programs	8980-8999	0	0	0	0
25	4) Total, Other Financing sources/Uses		0	0	0	0
26	E. Net Increase (Decrease) in Fund Balance					
			0	160	202	42
	Fund Balance Reserves					
27	1) Beginning Balance					
28	a) As of July 1 - Estimated	9791	31,702	31,702	31,702	0
29	b) Unaudited Actual Adj.	9792				
30	c) As of July 1 - Unaudited					
31	d) Audit Adj/Restatement	9793	0	0	0	0
31	e) Net Beginning Balance		31,702	31,702	31,702	0
32	2) Ending Balance June 30		31,702	31,862	31,904	42
33	Components of Ending Fund Balance					
34	a) Reserved Amounts					
34	Revolving Cash	9711	0	0	0	0
35	Stores	9712	0	0	0	0
36	Prepaid Expenditures	9713	0	0	0	0
37	All Others	9719	0	0	0	0
38	Legally Restricted Balance	9740	0	0	0	0
39	Other Commitments	9760	31,702	31,862	31,904	42
40	b) Designated for Economic Unc.	9770	0	0	0	0
41	Reserve for Litigations	0000-9780	0	0	0	0
42	Reserve for Future Obligations	0000-9780	0	0	0	0
43	Transfer to W/C Fund	0000-9780	0	0	0	0
44	Future Operating Expenses	0000-9780	0	0	0	0
45	Future State Deficits	0000-9780	0	0	0	0
46	Fund Balance Reserves					
46	1) Beginning Balance					
47	a) As of July 1 - Estimated					
47	c) Undesignated Amount for Projects	9790				
48	d) Unappropriated Amount	9790	0	0	0	0

COMPTON UNIFIED SCHOOL DISTRICT
Explanation of Changes from
Estimated Actuals to Unaudited Actuals
2013-2014

State School Building Lease Purchase Fund (30)

Changes to Revenues

• Increase in Other Local Revenue	\$ 42
Total Increase in Revenues	\$ 42

NET CHANGE IN THE STATE SCHOOL BUILDING LEASE PURCHASE FUND BALANCE	\$ 42
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Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 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	201.70	160.00	-20.7%
5) TOTAL, REVENUES			201.70	160.00	-20.7%
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)			201.70	160.00	-20.7%
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	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			201.70	160.00	-20.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	31,702.40	31,904.10	0.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			31,702.40	31,904.10	0.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			31,702.40	31,904.10	0.6%
2) Ending Balance, June 30 (E + F1e)			31,904.10	32,064.10	0.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	31,904.10	32,064.10	0.5%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	31,792.90		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	111.20		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			31,904.10		
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)			31,904.10		

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 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	201.70	160.00	-20.7%
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			201.70	160.00	-20.7%
TOTAL, REVENUES			201.70	160.00	-20.7%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 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	2013-14 Unaudited Actuals	2014-15 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	2013-14 Unaudited Actuals	2014-15 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	2013-14 Unaudited Actuals	2014-15 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	2013-14 Unaudited Actuals	2014-15 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	201.70	160.00	-20.7%
5) TOTAL, REVENUES			201.70	160.00	-20.7%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		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)			201.70	160.00	-20.7%
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	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			201.70	160.00	-20.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	31,702.40	31,904.10	0.6%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			31,702.40	31,904.10	0.6%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			31,702.40	31,904.10	0.6%
2) Ending Balance, June 30 (E + F1e)					
			31,904.10	32,064.10	0.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	0.00	0.00	0.0%
Prepaid Expenditures					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)					
		9760	31,904.10	32,064.10	0.5%
d) Assigned					
Other Assignments (by Resource/Object)					
		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%

County School Facilities Fund 35.0

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

**COMPTON UNIFIED SCHOOL DISTRICT
ESTIMATED ACTUALS COMPARED TO UNAUDITED ACTUALS
COUNTY SCHOOL FACILITIES FUND
2013-2014**

	A	B	C	D	E	F
1	DESCRIPTION	ACCOUNT CODES	2013-14 Adopted Budget	2013-14 Estimated Actuals	2013-14 Unaudited Actuals	Change (E-D)
	A. Revenue					
2	1) Revenue Limit Sources	8010-8099	0	0	0	0
3	2) Federal Revenues	8100-8299	0	0	0	0
4	3) Other State Revenues	8300-8599	0	0	0	0
5	4) Other Local Revenues	8600-8799	6,000	6,000	7,689	1,689
6	5) Total Revenues		6,000	6,000	7,689	1,689
	B. Expenditures					
7	1) Certificated Salaries	1000-1999	0	0	0	0
8	2) Classified Salaries	2000-2999	0	0	0	0
9	3) Employee Benefits	3000-3999	0	0	0	0
10	4) Books and Supplies	4000-4999	0	0	0	0
11	5) Services, Other Operating Expenses	5000-5999	0	0	0	0
12	6) Capital Outlay	6000-6599	10,000	0	0	0
13		7100-7299	0	0	0	0
14	7) Other Outgo	7400-7499	0	0	0	0
15	8) Direct Support/Indirect Costs	7300-7399	0	0	0	0
16	9) Total Expenditures		10,000	0	0	0
17	C. Excess (Deficiency) of Revenues Over Expenditures Before Other Financing Sources and Uses					
18			(4,000)	6,000	7,689	1,689
19	D. Other Financing Sources/Uses					
20	1) Interfund Transfers					
21	a) Transfers In	8910-8929	0	0	0	0
21	b) Transfers Out	7610-7629	0	0	0	0
22	2) Other Sources/Uses					
22	a) Sources	8930-8979	0	0	0	0
23	b) Uses	7630-7699	0	0	0	0
24	3) Contributions to Restricted Programs	8980-8999	0	0	0	0
25	4) Total, Other Financing sources/Uses		0	0	0	0
26	E. Net Increase (Decrease) in Fund Balance					
			(4,000)	6,000	7,689	1,689
	Fund Balance Reserves					
27	1) Beginning Balance					
28	a) As of July 1 - Estimated	9791	294,433	294,433	294,433	0
29	b) Unaudited Actual Adj.	9792				
30	c) As of July 1 - Unaudited					
31	d) Audit Adj/Restatement	9793	0	0	0	0
31	e) Net Beginning Balance		294,433	294,433	294,433	0
32	2) Ending Balance June 30		290,433	300,433	302,122	1,689
33	Components of Ending Fund Balance					
34	a) Reserved Amounts					
34	Revolving Cash	9711	0	0	0	0
35	Stores	9712	0	0	0	0
36	Prepaid Expenditures	9713	0	0	0	0
37	All Others	9719	0	0	0	0
38	Legally Restricted Balance	9740	152,969	152,969	152,969	0
39	Other Commitments	9760	137,463	147,464	149,152	1,689
40	b) Designated for Economic Unc.	9770	0	0	0	0
41	Reserve for Litigations	0000-9780	0	0	0	0
42	Reserve for Future Obligations	0000-9780	0	0	0	0
43	Transfer to W/C Fund	0000-9780	0	0	0	0
44	Future Operating Expenses	0000-9780	0	0	0	0
45	Future State Deficits	0000-9780	0	0	0	0
	Fund Balance Reserves					
46	1) Beginning Balance					
47	a) As of July 1 - Estimated					
47	c) Undesignated Amount for Projects	9790				
48	d) Unappropriated Amount	9790	0	0	0	0

COMPTON UNIFIED SCHOOL DISTRICT
Explanation of Changes from
Estimated Actuals to Unaudited Actuals
2013-2014

County School Facilities Fund (35)

Changes to Revenues

• Increase in Other Local Revenue	\$ 1,689
Total Increase in Revenues	\$ 1,689

NET CHANGE IN THE COUNTY SCHOOL FACILITIES FUND BALANCE	\$ 1,689
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Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 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	7,688.86	6,000.00	-22.0%
5) TOTAL, REVENUES			7,688.86	6,000.00	-22.0%
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)			7,688.86	6,000.00	-22.0%
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	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			7,688.86	6,000.00	-22.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	294,432.77	302,121.63	2.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			294,432.77	302,121.63	2.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			294,432.77	302,121.63	2.6%
2) Ending Balance, June 30 (E + F1e)			302,121.63	308,121.63	2.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			152,969.33	152,969.33	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	149,152.30	155,152.30	4.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,211,993.30		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	4,238.95		
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			1,216,232.25		
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)			302,121.63		

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
School Facilities Apportionments		8545	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	7,688.86	6,000.00	-22.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			7,688.86	6,000.00	-22.0%
TOTAL, REVENUES			7,688.86	6,000.00	-22.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 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	2013-14 Unaudited Actuals	2014-15 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	2013-14 Unaudited Actuals	2014-15 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	2013-14 Unaudited Actuals	2014-15 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	2013-14 Unaudited Actuals	2014-15 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	7,688.86	6,000.00	-22.0%
5) TOTAL, REVENUES			7,688.86	6,000.00	-22.0%
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)			7,688.86	6,000.00	-22.0%
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	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			7,688.86	6,000.00	-22.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	294,432.77	302,121.63	2.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			294,432.77	302,121.63	2.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			294,432.77	302,121.63	2.6%
2) Ending Balance, June 30 (E + F1e)			302,121.63	308,121.63	2.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			152,969.33	152,969.33	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	149,152.30	155,152.30	4.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2013-14 Unaudited Actuals	2014-15 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
ESTIMATED ACTUALS COMPARED TO UNAUDITED ACTUALS
SPECIAL RESERVE-CAPITAL OUTLAY PROJECTS FUND
2013-2014

	A	B	C	D	E	F
1	DESCRIPTION	ACCOUNT CODES	2013-14 Adopted Budget	2013-14 Estimated Actuals	2013-14 Unaudited Actuals	Change (E-D)
	A. Revenue					
2	1) Revenue Limit Sources	8010-8099	0	0	0	0
3	2) Federal Revenues	8100-8299	0	0	0	0
4	3) Other State Revenues	8300-8599	0	369,863	369,863	0
5	4) Other Local Revenues	8600-8799	1,010,000	1,680,000	560,565	(1,119,435)
6	5) Total Revenues		1,010,000	2,049,863	930,428	(1,119,435)
	B. Expenditures					
7	1) Certificated Salaries	1000-1999	0	0	0	0
8	2) Classified Salaries	2000-2999	0	0	0	0
9	3) Employee Benefits	3000-3999	0	0	0	0
10	4) Books and Supplies	4000-4999	0	0	0	0
11	5) Services, Other Operating Expenses	5000-5999	0	0	0	0
12	6) Capital Outlay	6000-6599	0	143,840	87,668	(56,172)
13		7100-7299	0	0	0	0
14	7) Other Outgo	7400-7499	598,864	1,128,322	1,427,753	299,431
15	8) Direct Support/Indirect Costs	7300-7399	0	0	0	0
16	9) Total Expenditures		598,864	1,272,162	1,515,421	243,259
17	C. Excess (Deficiency) of Revenues Over Expenditures Before Other Financing Sources and Uses					
18			411,136	777,701	(584,993)	(1,362,694)
19						
	D. Other Financing Sources/Uses					
20	1) Interfund Transfers					
21	a) Transfers In	8910-8929	0	0	0	0
21	b) Transfers Out	7610-7629	0	0	0	0
22	2) Other Sources/Uses					
22	a) Sources	8930-8979	0	0	0	0
23	b) Uses	7630-7699	0	0	0	0
24	3) Contributions to Restricted Programs	8980-8999	0	0	0	0
25	4) Total, Other Financing sources/Uses		0	0	0	0
26	E. Net Increase (Decrease) in Fund Balance					
			411,136	777,701	(584,993)	(1,362,694)
	Fund Balance Reserves					
27	1) Beginning Balance					
28	a) As of July 1 - Estimated	9791	2,987,059	2,987,059	2,987,059	0
29	b) Unaudited Actual Adj.	9792				
30	c) As of July 1 - Unaudited					
31	d) Audit Adj/Restatement	9793	0	0	0	0
31	e) Net Beginning Balance		2,987,059	2,987,059	2,987,059	0
32	2) Ending Balance June 30		3,398,195	3,764,760	2,402,066	(1,362,694)
33	Components of Ending Fund Balance					
34	a) Reserved Amounts					
34	Revolving Cash	9711	0	0	0	0
35	Stores	9712	0	0	0	0
36	Prepaid Expenditures	9713	0	0	0	0
37	All Others	9719	0	0	0	0
38	Legally Restricted Balance	9740	2,882,350	3,612,308	2,402,066	(1,210,242)
39	Other Commitments	9760	515,845	152,453	0	(152,453)
40	b) Designated for Economic Unc.	9770	0	0	0	0
41	Reserve for Litigations	0000-9780	0	0	0	0
42	Reserve for Future Obligations	0000-9780	0	0	0	0
43	Transfer to W/C Fund	0000-9780	0	0	0	0
44	Future Operating Expenses	0000-9780	0	0	0	0
45	Future State Deficits	0000-9780	0	0	0	0
	Fund Balance Reserves					
46	1) Beginning Balance					
47	a) As of July 1 - Estimated					
47	c) Undesignated Amount for Projects	9790				
48	d) Unappropriated Amount	9790	0	(0)	0	

COMPTON UNIFIED SCHOOL DISTRICT
Explanation of Changes from
Estimated Actuals to Unaudited Actuals
2013-2014

Special Reserve Fund for Capital Outlay Projects (40)

Change to Revenues

- Decrease in Other Local Revenue \$(1,119,435)
- Total Decrease in Revenues** **\$(1,119,435)**

Change to Expenditures

- Increase in Object Codes 4000-7999 \$ 243,529
- Total Increase in Expenditures** **\$ 243,529**

**NET CHANGE IN SPECIAL RESERVE FOR CAPITAL
OUTLAY PROJECTS FUND BALANCE** **\$(1,362,964)**

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 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	369,863.00	369,863.00	0.0%
4) Other Local Revenue		8600-8799	560,565.16	1,680,000.00	199.7%
5) TOTAL, REVENUES			930,428.16	2,049,863.00	120.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	87,668.00	94,290.00	7.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	1,427,753.28	1,422,459.00	-0.4%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,515,421.28	1,516,749.00	0.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(584,993.12)	533,114.00	-191.1%
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	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(584,993.12)	533,114.00	-191.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,987,059.17	2,402,066.05	-19.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,987,059.17	2,402,066.05	-19.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,987,059.17	2,402,066.05	-19.6%
2) Ending Balance, June 30 (E + F1e)			2,402,066.05	2,935,180.05	22.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			2,402,066.05	2,935,180.05	22.2%
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	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,439,264.66		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	919,996.78		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	55,545.11		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			2,414,806.55		
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	12,740.50		
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			12,740.50		
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)			2,402,066.05		

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 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	369,863.00	369,863.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			369,863.00	369,863.00	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%
Leases and Rentals		8650	550,000.00	670,000.00	21.8%
Interest		8660	10,565.16	10,000.00	-5.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	1,000,000.00	New
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			560,565.16	1,680,000.00	199.7%
TOTAL, REVENUES			930,428.16	2,049,863.00	120.3%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 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	2013-14 Unaudited Actuals	2014-15 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	87,668.00	94,290.00	7.6%
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			87,668.00	94,290.00	7.6%
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	397,269.05	353,050.00	-11.1%
Other Debt Service - Principal		7439	1,030,484.23	1,069,409.00	3.8%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,427,753.28	1,422,459.00	-0.4%
TOTAL, EXPENDITURES			1,515,421.28	1,516,749.00	0.1%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 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	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 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	0.00	0.0%

Description	Function Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 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	369,863.00	369,863.00	0.0%
4) Other Local Revenue		8600-8799	560,565.16	1,680,000.00	199.7%
5) TOTAL, REVENUES			930,428.16	2,049,863.00	120.3%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		87,668.00	94,290.00	7.6%
9) Other Outgo	9000-9999	Except 7600-7699	1,427,753.28	1,422,459.00	-0.4%
10) TOTAL, EXPENDITURES			1,515,421.28	1,516,749.00	0.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)					
			(584,993.12)	533,114.00	-191.1%
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	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(584,993.12)	533,114.00	-191.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,987,059.17	2,402,066.05	-19.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,987,059.17	2,402,066.05	-19.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,987,059.17	2,402,066.05	-19.6%
2) Ending Balance, June 30 (E + F1e)			2,402,066.05	2,935,180.05	22.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			2,402,066.05	2,935,180.05	22.2%
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	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2013-14 Unaudited Actuals	2014-15 Budget
6230	California Clean Energy Jobs Act	369,863.00	739,726.00
9010	Other Restricted Local	2,032,203.05	2,195,454.05
Total, Restricted Balance		<u>2,402,066.05</u>	<u>2,935,180.05</u>

Bond Interest and Redemption Fund 51.0

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

**COMPTON UNIFIED SCHOOL DISTRICT
ESTIMATED ACTUALS COMPARED TO UNAUDITED ACTUALS
BOND INTEREST AND REDEMPTION FUND
2013-2014**

	A	B	C	D	E	F
1	DESCRIPTION	ACCOUNT CODES	2013-14 Adopted Budget	2013-14 Estimated Actuals	2013-14 Unaudited Actuals	Change (E-D)
	A. Revenue					
2	1) Revenue Limit Sources	8010-8099	0	0	0	0
3	2) Federal Revenues	8100-8299	0	0	0	0
4	3) Other State Revenues	8300-8599	0	0	89,431	89,431
5	4) Other Local Revenues	8600-8799	6,238,664	6,238,664	7,198,462	959,798
6	5) Total Revenues		6,238,664	6,238,664	7,287,893	1,049,229
	B. Expenditures					
7	1) Certificated Salaries	1000-1999	0	0	0	0
8	2) Classified Salaries	2000-2999	0	0	0	0
9	3) Employee Benefits	3000-3999	0	0	0	0
10	4) Books and Supplies	4000-4999	0	0	0	0
11	5) Services, Other Operating Expenses	5000-5999	0	0	0	0
12	6) Capital Outlay	6000-6599	0	0	0	0
13		7100-7299	0	0	0	0
14	7) Other Outgo	7400-7499	8,003,863	8,003,863	8,003,863	0
15	8) Direct Support/Indirect Costs	7300-7399	0	0	0	0
16	9) Total Expenditures		8,003,863	8,003,863	8,003,863	0
17	C. Excess (Deficiency) of Revenues Over Expenditures Before Other Financing Sources and Uses					
18			(1,765,199)	(1,765,199)	(715,970)	1,049,229
19				0		
	D. Other Financing Sources/Uses					
20	1) Interfund Transfers					
21	a) Transfers In	8910-8929	0	0	0	0
21	b) Transfers Out	7610-7629	0	0	0	0
22	2) Other Sources/Uses					
22	a) Sources	8930-8979	0	0	0	0
23	b) Uses	7630-7699	0	0	0	0
24	3) Contributions to Restricted Programs	8980-8999	0	0	0	0
25	4) Total, Other Financing sources/Uses		0	0	0	0
26	E. Net Increase (Decrease) in Fund Balance					
			(1,765,199)	(1,765,199)	(715,970)	1,049,229
	Fund Balance Reserves					
27	1) Beginning Balance					
28	a) As of July 1 - Estimated	9791	2,115,199	2,115,199	2,115,199	0
29	b) Unaudited Actual Adj.	9792				
30	c) As of July 1 - Unaudited					
31	d) Audit Adj/Restatement	9793	0	0	0	0
31	e) Net Beginning Balance		2,115,199	2,115,199	2,115,199	0
32	2) Ending Balance June 30		350,000	350,000	1,399,229	1,049,229
	Components of Ending Fund Balance					
33	a) Reserved Amounts					
34	Revolving Cash	9711	0	0	0	0
35	Stores	9712	0	0	0	0
36	Prepaid Expenditures	9713	0	0	0	0
37	All Others	9719	0	0	0	0
38	Legally Restricted Balance	9740	0	0	0	0
39	Other Commitments	9760	350,000	350,000	1,399,229	1,049,229
40	b) Designated for Economic Unc.	9770	0	0	0	0
41	Reserve for Litigations	0000-9780	0	0	0	0
42	Reserve for Future Obligations	0000-9780	0	0	0	0
43	Transfer to W/C Fund	0000-9780	0	0	0	0
44	Future Operating Expenses	0000-9780	0	0	0	0
45	Future State Deficits	0000-9780	0	0	0	0
	Fund Balance Reserves					
46	1) Beginning Balance					
47	a) As of July 1 - Estimated					
47	c) Undesignated Amount for Projects	9790				
48	d) Unappropriated Amount	9790	0	0	0	0

COMPTON UNIFIED SCHOOL DISTRICT
Explanation of Changes from
Estimated Actuals to Unaudited Actuals
2013-2014

Bond Interest and Redemption Fund (51)

Change to Revenues

• Increase in Other State Revenue	\$ 89,431
• Increase in Other Local Revenue	<u>959,798</u>
Total Increase in Revenues	\$ 1,049,229

NET CHANGE IN THE BOND INTEREST AND REDEMPTION FUND BALANCE	\$ 1,049,229
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Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 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	89,431.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	7,198,462.00	6,175,771.00	-14.2%
5) TOTAL, REVENUES			7,287,893.00	6,175,771.00	-15.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	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	8,003,863.00	7,225,000.00	-9.7%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			8,003,863.00	7,225,000.00	-9.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(715,970.00)	(1,049,229.00)	46.5%
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	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(715,970.00)	(1,049,229.00)	46.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,115,199.00	1,399,229.00	-33.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,115,199.00	1,399,229.00	-33.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,115,199.00	1,399,229.00	-33.8%
2) Ending Balance, June 30 (E + F1e)			1,399,229.00	350,000.00	-75.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	1,399,229.00	350,000.00	-75.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,399,229.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			1,399,229.00		
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)			1,399,229.00		

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 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	89,431.00	0.00	-100.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			89,431.00	0.00	-100.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes Voted Indebtedness Levies					
Secured Roll		8611	6,093,105.00	5,586,017.00	-8.3%
Unsecured Roll		8612	605,975.00	392,144.00	-35.3%
Prior Years' Taxes		8613	280,748.00	140,374.00	-50.0%
Supplemental Taxes		8614	103,706.00	51,853.00	-50.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	96,986.00	0.00	-100.0%
Interest		8660	17,942.00	5,383.00	-70.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			7,198,462.00	6,175,771.00	-14.2%
TOTAL, REVENUES			7,287,893.00	6,175,771.00	-15.3%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	4,224,533.00	2,724,644.00	-35.5%
Bond Interest and Other Service Charges		7434	3,779,330.00	4,500,356.00	19.1%
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)			8,003,863.00	7,225,000.00	-9.7%
TOTAL, EXPENDITURES			8,003,863.00	7,225,000.00	-9.7%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 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	2013-14 Unaudited Actuals	2014-15 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	89,431.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	7,198,462.00	6,175,771.00	-14.2%
5) TOTAL, REVENUES			7,287,893.00	6,175,771.00	-15.3%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	8,003,863.00	7,225,000.00	-9.7%
10) TOTAL, EXPENDITURES			8,003,863.00	7,225,000.00	-9.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(715,970.00)	(1,049,229.00)	46.5%
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	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(715,970.00)	(1,049,229.00)	46.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,115,199.00	1,399,229.00	-33.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,115,199.00	1,399,229.00	-33.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,115,199.00	1,399,229.00	-33.8%
2) Ending Balance, June 30 (E + F1e)			1,399,229.00	350,000.00	-75.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	1,399,229.00	350,000.00	-75.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Tax Override

Fund 53.0

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

COMPTON UNIFIED SCHOOL DISTRICT
ESTIMATED ACTUALS COMPARED TO UNAUDITED ACTUALS
TAX OVERRIDE FUND
2013-2014

	A	B	C	D	E	F
1	DESCRIPTION	ACCOUNT CODES	2013-14 Adopted Budget	2013-14 Estimated Actuals	2013-14 Unaudited Actuals	Change (E-D)
	A. Revenue					
2	1) Revenue Limit Sources	8010-8099	0	0	0	0
3	2) Federal Revenues	8100-8299	0	0	0	0
4	3) Other State Revenues	8300-8599	0	0	0	0
5	4) Other Local Revenues	8600-8799	10,000	10,000	4,591	(5,409)
6	5) Total Revenues		10,000	10,000	4,591	(5,409)
	B. Expenditures					
7	1) Certificated Salaries	1000-1999	0	0	0	0
8	2) Classified Salaries	2000-2999	0	0	0	0
9	3) Employee Benefits	3000-3999	0	0	0	0
10	4) Books and Supplies	4000-4999	0	0	0	0
11	5) Services, Other Operating Expenses	5000-5999	0	0	0	0
12	6) Capital Outlay	6000-6599	0	0	0	0
13		7100-7299	0	0	0	0
14	7) Other Outgo	7400-7499	0	0	0	0
15	8) Direct Support/Indirect Costs	7300-7399	0	0	0	0
16	9) Total Expenditures		0	0	0	0
17	C. Excess (Deficiency) of Revenues Over Expenditures Before Other Financing Sources and Uses					
18			10,000	10,000	4,591	(5,409)
19						
	D. Other Financing Sources/Uses					
20	1) Interfund Transfers					
21	a) Transfers In	8910-8929	0	0	0	0
21	b) Transfers Out	7610-7629	0	0	0	0
22	2) Other Sources/Uses					
22	a) Sources	8930-8979	0	0	0	0
23	b) Uses	7630-7699	0	0	0	0
24	3) Contributions to Restricted Programs	8980-8999	0	0	0	0
25	4) Total, Other Financing sources/Uses		0	0	0	0
26	E. Net Increase (Decrease) in Fund Balance					
			10,000	10,000	4,591	(5,409)
	Fund Balance Reserves					
27	1) Beginning Balance					
28	a) As of July 1 - Estimated	9791	721,541	721,541	721,541	0
29	b) Unaudited Actual Adj.	9792				
30	c) As of July 1 - Unaudited					
31	d) Audit Adj/Restatement	9793	0	0	0	0
32	e) Net Beginning Balance		721,541	721,541	721,541	0
32	2) Ending Balance June 30		731,541	731,541	726,132	(5,409)
33	Components of Ending Fund Balance					
34	a) Reserved Amounts					
34	Revolving Cash	9711	0	0	0	0
35	Stores	9712	0	0	0	0
36	Prepaid Expenditures	9713	0	0	0	0
37	All Others	9719	0	0	0	0
38	Legally Restricted Balance	9740	0	0	0	0
39	Other Commitments	9760	731,541	731,541	726,132	(5,409)
40	b) Designated for Economic Unc.	9770	0	0	0	0
41	Reserve for Litigations	0000-9780	0	0	0	0
42	Reserve for Future Obligations	0000-9780	0	0	0	0
43	Transfer to W/C Fund	0000-9780	0	0	0	0
44	Future Operating Expenses	0000-9780	0	0	0	0
45	Future State Deficits	0000-9780	0	0	0	0
46	Fund Balance Reserves					
46	1) Beginning Balance					
47	a) As of July 1 - Estimated					
47	c) Undesignated Amount for Projects	9790				
48	d) Unappropriated Amount	9790	0	0	(0)	

COMPTON UNIFIED SCHOOL DISTRICT
Explanation of Changes from
Estimated Actuals to Unaudited Actuals
2013-2014

Tax Override Fund (53)

Change to Revenues

- Increase to Other Local Revenue \$ (5,409)
- Total Decrease to Revenues** **\$ (5,409)**

NET CHANGE IN THE TAX OVERRIDE FUND BALANCE **\$ (5,409)**

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 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	4,590.51	10,000.00	117.8%
5) TOTAL, REVENUES			4,590.51	10,000.00	117.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			4,590.51	10,000.00	117.8%
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	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			4,590.51	10,000.00	117.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	721,541.13	726,131.64	0.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			721,541.13	726,131.64	0.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			721,541.13	726,131.64	0.6%
2) Ending Balance, June 30 (E + F1e)			726,131.64	736,131.64	1.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	726,131.64	736,131.64	1.4%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	723,600.85		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	2,530.79		
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			726,131.64		
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)			726,131.64		

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 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	4,590.51	10,000.00	117.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			4,590.51	10,000.00	117.8%
TOTAL, REVENUES			4,590.51	10,000.00	117.8%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 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	2013-14 Unaudited Actuals	2014-15 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	2013-14 Unaudited Actuals	2014-15 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	4,590.51	10,000.00	117.8%
5) TOTAL, REVENUES			4,590.51	10,000.00	117.8%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			4,590.51	10,000.00	117.8%
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	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			4,590.51	10,000.00	117.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	721,541.13	726,131.64	0.6%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			721,541.13	726,131.64	0.6%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			721,541.13	726,131.64	0.6%
2) Ending Balance, June 30 (E + F1e)					
			726,131.64	736,131.64	1.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	0.00	0.00	0.0%
Prepaid Expenditures					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)					
		9760	726,131.64	736,131.64	1.4%
d) Assigned					
Other Assignments (by Resource/Object)					
		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%

Self-Insurance

Fund 67.0

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

COMPTON UNIFIED SCHOOL DISTRICT
ESTIMATED ACTUALS COMPARED TO UNAUDITED ACTUALS
SELF-INSURANCE FUND
2013-2014

	A	B	C	D	E	F
1	DESCRIPTION	ACCOUNT CODES	2013-14 Adopted Budget	2013-14 Estimated Actuals	2013-14 Unaudited Actuals	Change (E-D)
	A. Revenue					
2	1) Revenue Limit Sources	8010-8099	0	0	0	0
3	2) Federal Revenues	8100-8299	0	0	0	0
4	3) Other State Revenues	8300-8599	0	0	0	0
5	4) Other Local Revenues	8600-8799	4,725,342	4,725,342	4,185,999	(539,343)
6	5) Total Revenues		4,725,342	4,725,342	4,185,999	(539,343)
	B. Expenditures					
7	1) Certificated Salaries	1000-1999	0	0	0	0
8	2) Classified Salaries	2000-2999	191,413	310,887	321,420	10,533
9	3) Employee Benefits	3000-3999	46,810	102,757	102,016	(741)
10	4) Books and Supplies	4000-4999	7,000	7,623	7,660	37
11	5) Services, Other Operating Expenses	5000-5999	4,480,119	7,739,186	9,234,478	1,495,292
12	6) Capital Outlay	6000-6599	0	0	0	0
13		7100-7299	0	0	0	0
14	7) Other Outgo	7400-7499	0	0	0	0
15	8) Direct Support/Indirect Costs	7300-7399	0	0	0	0
16	9) Total Expenditures		4,725,342	8,160,453	9,665,574	1,505,121
17	C. Excess (Deficiency) of Revenues Over Expenditures Before Other Financing Sources and Uses					
18			0	(3,435,111)	(5,479,575)	(2,044,464)
19	D. Other Financing Sources/Uses					
20	1) Interfund Transfers					
21	a) Transfers In	8910-8929	0	0	0	0
21	b) Transfers Out	7610-7629	0	0	0	0
22	2) Other Sources/Uses					
22	a) Sources	8930-8979	0	0	0	0
23	b) Uses	7630-7699	0	0	0	0
24	3) Contributions to Restricted Programs	8980-8999	0	0	0	0
25	4) Total, Other Financing sources/Uses		0	0	0	0
26	E. Net Increase (Decrease) in Fund Balance		0	(3,435,111)	(5,479,575)	(2,044,464)
	Fund Balance Reserves					
27	1) Beginning Balance					
28	a) As of July 1 - Estimated	9791	8,047,848	8,047,848	8,047,848	0
29	b) Unaudited Actual Adj.	9792				
30	c) As of July 1 - Unaudited					
31	d) Audit Adj/Restatement	9793	0	0	0	0
31	e) Net Beginning Balance		8,047,848	8,047,848	8,047,848	0
32	2) Ending Balance June 30		8,047,848	4,612,737	2,568,273	(2,044,464)
	Components of Ending Fund Balance					
33	a) Reserved Amounts					
34	Revolving Cash	9711	0	0	0	0
35	Stores	9712	0	0	0	0
36	Prepaid Expenditures	9713	0	0	0	0
37	All Others	9719	0	0	0	0
38	Legally Restricted Balance	9740	0	0	0	0
39	Other Commitments	9760	8,047,848	4,612,737	2,568,273	(2,044,463)
40	b) Designated for Economic Unc.	9770	0	0	0	0
41	Reserve for Litigations	0000-9780	0	0	0	0
42	Reserve for Future Obligations	0000-9780	0	0	0	0
43	Transfer to W/C Fund	0000-9780	0	0	0	0
44	Future Operating Expenses	0000-9780	0	0	0	0
45	Future State Deficits	0000-9780	0	0	0	0
	Fund Balance Reserves					
46	1) Beginning Balance					
47	a) As of July 1 - Estimated					
47	c) Undesignated Amount for Projects	9790				
48	d) Unappropriated Amount	9790	0	0	0	0

COMPTON UNIFIED SCHOOL DISTRICT
Explanation of Changes from
Estimated Actuals to Unaudited Actuals
2013-2014

Self Insurance Fund (67)

Change to Revenues

- Decrease in Other Local Revenue \$ (539,343)
- Total Decrease in Revenues** **\$(539,343)**

Change to Expenditures

- Increase to Classified Salaries primary due to additional hourly assignments \$ 10,533
- Savings in Employee Benefits budgeted but did not materialize (741)
- Increase in Object Codes 4000-7999 1,495,329
- Total Increase in Expenditures** **\$1,505,121**

NET CHANGE IN THE SELF INSURANCE FUND BALANCE **\$(2,044,464)**

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 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	4,185,999.07	5,626,230.00	34.4%
5) TOTAL REVENUES			4,185,999.07	5,626,230.00	34.4%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	321,419.84	333,110.00	3.6%
3) Employee Benefits		3000-3999	102,016.09	107,900.00	5.8%
4) Books and Supplies		4000-4999	7,659.54	6,489.00	-15.3%
5) Services and Other Operating Expenses		5000-5999	9,234,478.49	7,747,004.00	-16.1%
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			9,665,573.96	8,194,503.00	-15.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(5,479,574.89)	(2,568,273.00)	-53.1%
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	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(5,479,574.89)	(2,568,273.00)	-53.1%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	8,047,848.23	2,568,273.34	-68.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,047,848.23	2,568,273.34	-68.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			8,047,848.23	2,568,273.34	-68.1%
2) Ending Net Position, June 30 (E + F1e)			2,568,273.34	0.34	-100.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	2,568,273.34	0.34	-100.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	19,675,248.76		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	(0.23)		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	850,000.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	116,491.66		
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			20,641,740.19		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
I. LIABILITIES					
1) Accounts Payable		9500	18,073,466.85		
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 OPEB Obligation		9664	0.00		
b) Compensated Absences		9665	0.00		
c) COPs Payable		9666	0.00		
d) Capital Leases Payable		9667	0.00		
e) Lease Revenue Bonds Payable		9668	0.00		
f) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			18,073,466.85		
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)			2,568,273.34		

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	121,791.87	100,000.00	-17.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	4,064,207.20	5,526,230.00	36.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			4,185,999.07	5,626,230.00	34.4%
TOTAL, REVENUES			4,185,999.07	5,626,230.00	34.4%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 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	203,371.02	208,937.00	2.7%
Clerical, Technical and Office Salaries		2400	118,048.82	124,173.00	5.2%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			321,419.84	333,110.00	3.6%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	36,808.91	39,210.00	6.5%
OASDI/Medicare/Alternative		3301-3302	23,754.55	25,483.00	7.3%
Health and Welfare Benefits		3401-3402	30,851.84	32,214.00	4.4%
Unemployment Insurance		3501-3502	154.72	167.00	7.9%
Workers' Compensation		3601-3602	10,446.07	10,826.00	3.6%
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			102,016.09	107,900.00	5.8%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	2,206.22	2,175.00	-1.4%
Noncapitalized Equipment		4400	5,453.32	4,314.00	-20.9%
TOTAL, BOOKS AND SUPPLIES			7,659.54	6,489.00	-15.3%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	2,232.90	3,000.00	34.4%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	125,585.43	200,000.00	59.3%
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	927.50	100.00	-89.2%
Professional/Consulting Services and Operating Expenditures		5800	9,105,732.66	7,543,904.00	-17.2%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			9,234,478.49	7,747,004.00	-16.1%
DEPRECIATION					
Depreciation Expense		6900	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.0%
TOTAL, EXPENSES			9,665,573.96	8,194,503.00	-15.2%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 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	2013-14 Unaudited Actuals	2014-15 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	4,185,999.07	5,626,230.00	34.4%
5) TOTAL, REVENUES			4,185,999.07	5,626,230.00	34.4%
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		9,665,573.96	8,194,503.00	-15.2%
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			9,665,573.96	8,194,503.00	-15.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(5,479,574.89)	(2,568,273.00)	-53.1%
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	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(5,479,574.89)	(2,568,273.00)	-53.1%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	8,047,848.23	2,568,273.34	-68.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,047,848.23	2,568,273.34	-68.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			8,047,848.23	2,568,273.34	-68.1%
2) Ending Net Position, June 30 (E + F1e)			2,568,273.34	0.34	-100.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	2,568,273.34	0.34	-100.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

Foundation Trust Fund 73.0

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

**COMPTON UNIFIED SCHOOL DISTRICT
ESTIMATED ACTUALS COMPARED TO UNAUDITED ACTUALS
FOUNDATION PRIVATE-PURPOSE TRUST FUND
2013-2014**

	A	B	C	D	E	F
1	DESCRIPTION	ACCOUNT CODES	2013-14 Adopted Budget	2013-14 Estimated Actuals	2013-14 Unaudited Actuals	Change (E-D)
	A. Revenue					
2	1) Revenue Limit Sources	8010-8099	0	0	0	0
3	2) Federal Revenues	8100-8299	0	0	0	0
4	3) Other State Revenues	8300-8599	0	0	0	0
5	4) Other Local Revenues	8600-8799	500	500	529	29
6	5) Total Revenues		500	500	529	29
	B. Expenditures					
7	1) Certificated Salaries	1000-1999	0	0	0	0
8	2) Classified Salaries	2000-2999	0	0	0	0
9	3) Employee Benefits	3000-3999	0	0	0	0
10	4) Books and Supplies	4000-4999	0	0	0	0
11	5) Services, Other Operating Expenses	5000-5999	0	0	0	0
12	6) Capital Outlay	6000-6599	0	0	0	0
13		7100-7299	0	0	0	0
14	7) Other Outgo	7400-7499	0	0	0	0
15	8) Direct Support/Indirect Costs	7300-7399	0	0	0	0
16	9) Total Expenditures		0	0	0	0
17	C. Excess (Deficiency) of Revenues Over Expenditures Before Other Financing Sources and Uses					
18			500	500	529	29
19						
	D. Other Financing Sources/Uses					
20	1) Interfund Transfers					
21	a) Transfers In	8910-8929	0	0	0	0
21	b) Transfers Out	7610-7629	0	0	0	0
22	2) Other Sources/Uses					
22	a) Sources	8930-8979	0	0	0	0
23	b) Uses	7630-7699	0	0	0	0
24	3) Contributions to Restricted Programs	8980-8999	0	0	0	0
25	4) Total, Other Financing sources/Uses		0	0	0	0
26	E. Net Increase (Decrease) in Fund Balance					
			500	500	529	29
	Fund Balance Reserves					
27	1) Beginning Balance					
28	a) As of July 1 - Estimated	9791	83,115	83,115	83,115	0
29	b) Unaudited Actual Adj.	9792				
30	c) As of July 1 - Unaudited					
31	d) Audit Adj/Restatement	9793	0	0	0	0
31	e) Net Beginning Balance		83,115	83,115	83,115	0
32	2) Ending Balance June 30		83,615	83,615	83,644	29
33	Components of Ending Fund Balance					
34	a) Reserved Amounts					
34	Revolving Cash	9711	0	0	0	0
35	Stores	9712	0	0	0	0
36	Prepaid Expenditures	9713	0	0	0	0
37	All Others	9719	0	0	0	0
38	Legally Restricted Balance	9740	0	0	0	0
39	Other Commitments	9760	83,615	83,615	83,644	0
40	b) Designated for Economic Unc.	9770	0	0	0	0
41	Reserve for Litigations	0000-9780	0	0	0	0
42	Reserve for Future Obligations	0000-9780	0	0	0	0
43	Transfer to W/C Fund	0000-9780	0	0	0	0
44	Future Operating Expenses	0000-9780	0	0	0	0
45	Future State Deficits	0000-9780	0	0	0	0
	Fund Balance Reserves					
46	1) Beginning Balance					
47	a) As of July 1 - Estimated					
47	c) Undesignated Amount for Projects	9790				
48	d) Unappropriated Amount	9790	0	0	0	0

COMPTON UNIFIED SCHOOL DISTRICT
Explanation of Changes from
Estimated Actuals to Unaudited Actuals
2013-2014

Foundation Private-Purpose Trust Fund (73)

Changes to Revenues

• Increase in Other Local Revenue	\$	<u>29</u>
Total Increase in Revenues	\$	29

NET CHAGE IN THE FOUNDATION PRIVATE-PURPOSE TRUST FUND BALANCE	\$	29
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Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 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	528.79	500.00	-5.4%
5) TOTAL REVENUES			528.79	500.00	-5.4%
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)			528.79	500.00	-5.4%
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	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			528.79	500.00	-5.4%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	83,115.46	83,644.25	0.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			83,115.46	83,644.25	0.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			83,115.46	83,644.25	0.6%
2) Ending Net Position, June 30 (E + F1e)			83,644.25	84,144.25	0.6%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	83,644.25	84,144.25	0.6%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	83,352.72		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	291.53		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
10) TOTAL, ASSETS			83,644.25		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 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 OPEB Obligation		9664	0.00		
b) Compensated Absences		9665	0.00		
c) COPs Payable		9666	0.00		
d) Capital Leases Payable		9667	0.00		
e) Lease Revenue Bonds Payable		9668	0.00		
f) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			0.00		
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)			83,644.25		

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	528.79	500.00	-5.4%
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			528.79	500.00	-5.4%
TOTAL, REVENUES			528.79	500.00	-5.4%

Description	Resource Codes	Object Codes	2013-14 Unaudited Actuals	2014-15 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	2013-14 Unaudited Actuals	2014-15 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	2013-14 Unaudited Actuals	2014-15 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	2013-14 Unaudited Actuals	2014-15 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	528.79	500.00	-5.4%
5) TOTAL, REVENUES			528.79	500.00	-5.4%
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)			528.79	500.00	-5.4%
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	2013-14 Unaudited Actuals	2014-15 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			528.79	500.00	-5.4%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	83,115.46	83,644.25	0.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			83,115.46	83,644.25	0.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			83,115.46	83,644.25	0.6%
2) Ending Net Position, June 30 (E + F1e)			83,644.25	84,144.25	0.6%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	83,644.25	84,144.25	0.6%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

Supplemental Forms

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
Governmental Activities:						
Capital assets not being depreciated:						
Land	6,693,026.00		6,693,026.00			6,693,026.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	6,693,026.00	0.00	6,693,026.00	0.00	0.00	6,693,026.00
Capital assets being depreciated:						
Land Improvements	7,700,880.00		7,700,880.00			7,700,880.00
Buildings	386,950,527.00		386,950,527.00	2,722,188.00		389,672,715.00
Equipment	20,708,202.00		20,708,202.00	94,260.00		20,802,462.00
Total capital assets being depreciated	415,359,609.00	0.00	415,359,609.00	2,816,448.00	0.00	418,176,057.00
Accumulated Depreciation for:						
Land Improvements	(5,011,604.00)		(5,011,604.00)	(232,677.00)		(5,244,281.00)
Buildings	(102,222,454.00)		(102,222,454.00)	(8,255,681.00)		(110,478,135.00)
Equipment	(19,728,937.00)		(19,728,937.00)	(222,048.00)		(19,950,985.00)
Total accumulated depreciation	(126,962,995.00)	0.00	(126,962,995.00)	(8,710,406.00)	0.00	(135,673,401.00)
Total capital assets being depreciated, net	288,396,614.00	0.00	288,396,614.00	(5,893,958.00)	0.00	282,502,656.00
Governmental activity capital assets, net	295,089,640.00	0.00	295,089,640.00	(5,893,958.00)	0.00	289,195,682.00
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	2013-14 Unaudited Actuals			2014-15 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 per EC 42238.05(b) Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	22,998.62	22,777.66	23,182.74	23,245.24	23,245.24	23,245.24
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA per EC 42238.05(b) Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	67.71	75.74		67.71	67.71	67.71
3. Total Basic Aid Open Enrollment Regular ADA per EC 42238.05(b) Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	70.96	104.20		70.96	70.96	70.96
4. Total, District Regular ADA (Sum of Lines A1 through A3)	23,137.29	22,957.60	23,182.74	23,383.91	23,383.91	23,383.91
5. District Funded County Program ADA						
a. County Community Schools per EC 1981(a)(b)&(d)	38.18	34.91	39.56	38.18	38.18	38.18
b. Special Education-Special Day Class	130.50	117.55	130.13	130.50	130.50	130.50
c. Special Education-NPS/LCI						
d. Special Education Extended Year-NPS/LCI	10.73	10.73	12.88	10.73	10.73	10.73
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools	1.92	1.93	0.00	1.92	1.92	1.92
f. Total, District Funded County Program ADA (Sum of Lines A5a through A5e)	181.33	165.12	182.57	181.33	181.33	181.33
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5f)	23,318.62	23,122.72	23,365.31	23,565.24	23,565.24	23,565.24
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	2013-14 Unaudited Actuals			2014-15 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 ADA						
a. County School Tuition Fund						
b. County Group Home and Institution Pupils						
c. Juvenile Halls, Homes, and Camps						
d. Probation Referred, on Probation or Parole, or Mandatory Expelled per EC 2574(c)(4)(A)						
e. Total, County Program ADA (Sum of Lines B1a through B1d)	0.00	0.00	0.00	0.00	0.00	0.00
2. District Funded County Program ADA						
a. County Community Schools per EC 1981(a)(b)&(d)						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year-NPS/LCI						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools						
f. Total, District Funded County Program ADA (Sum of Lines B2a through B2e)	0.00	0.00	0.00	0.00	0.00	0.00
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1e and B2f)	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	2013-14 Unaudited Actuals			2014-15 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 report ADA for those charter schools in this section. Charter schools reporting SACS financial data separately from their authorizing LEAs report their ADA in this section.						
1. Total Charter School Regular ADA per EC 42238.05(b)						
2. Charter School County Program ADA						
a. County School Tuition Fund						
b. County Group Home and Institution Pupils						
c. Juvenile Halls, Homes, and Camps						
d. Probation Referred, on Probation or Parole, or Mandatory Expelled per EC 2574(c)(4)(A)						
e. Total, Charter School County Program ADA (Sum of Lines C2a through C2d)	0.00	0.00	0.00	0.00	0.00	0.00
3. Charter School Funded County Program ADA						
a. County Community Schools per EC 1981(a)(b)&(d)						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year-NPS/LCI						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation 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, C2e, and C3f)	0.00	0.00	0.00	0.00	0.00	0.00

Current Expense Formula/Minimum Classroom Compensation

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	103,207,487.67	301	0.00	303	103,207,487.67	305	1,235,816.48		307	101,971,671.19	309
2000 - Classified Salaries	34,795,313.81	311	0.00	313	34,795,313.81	315	1,735,801.84		317	33,059,511.97	319
3000 - Employee Benefits (Excluding 3800)	35,142,650.19	321	410,332.61	323	34,732,317.58	325	515,681.60		327	34,216,635.98	329
4000 - Books, Supplies Equip Replace. (6500)	14,452,659.19	331	0.00	333	14,452,659.19	335	924,621.36		337	13,528,037.83	339
5000 - Services. . . & 7300 - Indirect Costs	37,890,252.34	341	0.00	343	37,890,252.34	345	17,895,668.84		347	19,994,583.50	349
TOTAL					225,078,030.59	365			TOTAL	202,770,440.47	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	88,073,280.72 375
2. Salaries of Instructional Aides Per EC 41011.		2100	4,339,818.10 380
3. STRS.		3101 & 3102	7,130,565.23 382
4. PERS.		3201 & 3202	615,795.65 383
5. OASDI - Regular, Medicare and Alternative.		3301 & 3302	1,707,937.29 384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).		3401 & 3402	7,342,747.01 385
7. Unemployment Insurance.		3501 & 3502	47,077.90 390
8. Workers' Compensation Insurance.		3601 & 3602	3,041,973.57 392
9. OPEB, Active Employees (EC 41372).		3751 & 3752	0.00
10. Other Benefits (EC 22310).		3901 & 3902	1,960,913.30 393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).			114,260,108.77 395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.			0.00
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).			1,223,324.93 396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.			
14. TOTAL SALARIES AND BENEFITS.			113,036,783.84 397
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.			55.75%
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)	55.75%
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).	202,770,440.47
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
Governmental Activities:							
General Obligation Bonds Payable	80,089,904.00	(34,950.00)	80,054,954.00		7,730,328.00	72,324,626.00	7,023,328.00
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable	27,175,000.00		27,175,000.00		1,505,000.00	25,670,000.00	1,565,000.00
Capital Leases Payable	1,664,302.00		1,664,302.00		530,484.00	1,133,818.00	554,408.00
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt	3,072,774.00	(3,058,617.00)	14,157.00		8,443.00	5,714.00	5,714.00
Net OPEB Obligation	12,107,913.00	(158,451.00)	11,949,462.00	2,462,184.00		14,411,646.00	
Compensated Absences Payable	2,072,735.00	(300.00)	2,072,435.00	330,652.44		2,403,087.44	
Governmental activities long-term liabilities	126,182,628.00	(3,252,318.00)	122,930,310.00	2,792,836.44	9,774,255.00	115,948,891.44	9,148,450.00
Business-Type Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Capital Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net OPEB Obligation			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

	2013-14 Calculations			2014-15 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
A. PRIOR YEAR DATA (2012-13 Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE)	2012-13 Actual			2013-14 Actual		
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	141,955,647.74		141,955,647.74			146,866,041.23
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	23,693.48		23,693.48			23,318.62
ADJUSTMENTS TO PRIOR YEAR LIMIT	Adjustments to 2012-13			Adjustments to 2013-14		
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 (2013-14 data should tie to Principal Apportionment Software Attendance reports and include ADA for charter schools reporting with the district)	2013-14 P2 Report			2014-15 P2 Estimate		
1. Total K-12 ADA (Form A, Line A6)	23,318.62		23,318.62	23,565.24		23,565.24
2. Total Charter Schools ADA (Form A, Line C4)	0.00		0.00	0.00		0.00
3. TOTAL CURRENT YEAR P2 ADA (Line B1 plus B2)			23,318.62			23,565.24
C. LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED TAXES AND SUBVENTIONS (Funds 01, 09, and 62)	2013-14 Actual			2014-15 Budget		
1. Homeowners' Exemption (Object 8021)	110,065.54		110,065.54	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)	28,598.60		28,598.60	19,772.00		19,772.00
4. Secured Roll Taxes (Object 8041)	14,588,581.80		14,588,581.80	14,388,809.00		14,388,809.00
5. Unsecured Roll Taxes (Object 8042)	342,871.17		342,871.17	397,268.00		397,268.00
6. Prior Years' Taxes (Object 8043)	161,320.18		161,320.18	518,858.00		518,858.00
7. Supplemental Taxes (Object 8044)	657,879.64		657,879.64	502,934.00		502,934.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	1,289,690.32		1,289,690.32	(164,407.00)		(164,407.00)
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 (Obj. 8047 & 8625)	3,563,318.09		3,563,318.09	1,988,055.00		1,988,055.00
12. Parcel Taxes (Object 8621)	0.00		0.00	0.00		0.00
13. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only)	0.00		0.00	0.00		0.00
14. Penalties and Int. from Delinquent Non-Revenue Limit Taxes (Object 8629) (Only those for the above taxes)	0.00		0.00	0.00		0.00
15. Transfers to Charter Schools in Lieu of Property Taxes (Object 8096)	(775,938.45)		(775,938.45)	(144,988.00)		(144,988.00)
16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15)	19,966,386.89	0.00	19,966,386.89	17,626,068.00	0.00	17,626,068.00
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)	19,966,386.89	0.00	19,966,386.89	17,626,068.00	0.00	17,626,068.00

	2013-14 Calculations			2014-15 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)			4,025,768.30			4,463,835.00
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)			4,025,768.30			4,463,835.00
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. LCFF - CY (objects 8011 and 8012)	155,135,978.83		155,135,978.83	182,357,239.00		182,357,239.00
25. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	4,148,494.43		4,148,494.43	0.00		0.00
26. Class Size Reduction, Grades K-3 (Object 8434)	59,976.00		59,976.00			
27. TOTAL STATE AID RECEIVED (Lines C24 through C26)	159,344,449.26	0.00	159,344,449.26	182,357,239.00	0.00	182,357,239.00
DATA FOR INTEREST CALCULATION						
28. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	233,473,855.86		233,473,855.86	244,651,917.00		244,651,917.00
29. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	356,007.86		356,007.86	400,000.00		400,000.00
APPROPRIATIONS LIMIT CALCULATIONS						
D. PRELIMINARY APPROPRIATIONS LIMIT						
1. Revised Prior Year Program Limit (Lines A1 plus A6)			141,955,647.74			146,866,041.23
2. Inflation Adjustment			1.0512			0.9977
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			0.9842			1.0106
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			146,866,041.23			148,081,448.78
APPROPRIATIONS SUBJECT TO THE LIMIT						
5. Local Revenues Excluding Interest (Line C18)			19,966,386.89			17,626,068.00
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 C27 or less than zero)			2,798,234.40			2,827,828.80
b. Maximum State Aid in Local Limit (Lesser of Line C27 or Lines D4 minus D5 plus C23; but not less than zero)			130,925,422.64			134,919,215.78
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			130,925,422.64			134,919,215.78
7. Local Revenues in Proceeds of Taxes						
a. Interest Counting in Local Limit (Line C29 divided by [Lines C28 minus C29] times [Lines D5 plus D6c])			230,435.68			249,816.31
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			20,196,822.57			17,875,884.31
8. State Aid in Proceeds of Taxes (Greater of Line D6a, or Lines D4 minus D7b plus C23; but not greater than Line C27 or less than zero)			130,694,986.96			134,669,399.47
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			20,196,822.57			
b. State Subventions (Line D8)			130,694,986.96			
c. Less: Excluded Appropriations (Line C23)			4,025,768.30			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			146,866,041.23			

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) 7,667,027.00
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) 165,068,092.06

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) 4.64%

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)	10,988,827.68
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	1,871,951.99
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	66,624.00
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)	1,363,740.13
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)	14,291,143.80
9. Carry-Forward Adjustment (Part IV, Line F)	(2,797,085.42)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	11,494,058.38

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	142,200,541.41
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	20,354,439.91
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	16,206,666.24
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	1,315,027.74
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	0.00
6. Enterprise (Function 6000, objects 1000-5999 except 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	3,206,042.51
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	5,136.64
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)	23,161.44
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)	28,027,210.93
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)	1,344,581.93
15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	1,736,052.70
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	12,586,747.28
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)	227,005,608.73

**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) 6.30%

D. Preliminary Proposed Indirect Cost Rate

(For final approved fixed-with-carry-forward rate for use in 2015-16 see www.cde.ca.gov/fg/ac/ic/)
(Line A10 divided by Line B18) 5.06%

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>14,291,143.80</u>
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	<u>(789,226.51)</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 (7.18%) times Part III, Line B18); zero if negative	<u>0.00</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (7.18%) times Part III, Line B18) or (the highest rate used to recover costs from any program (7.18%) times Part III, Line B18); zero if positive	<u>(2,797,085.42)</u>
D. Preliminary carry-forward adjustment (Line C1 or C2)	<u>(2,797,085.42)</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>5.06%</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-1,398,542.71) is applied to the current year calculation and the remainder (\$-1,398,542.71) is deferred to one or more future years:	<u>5.68%</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-932,361.81) is applied to the current year calculation and the remainder (\$-1,864,723.61) is deferred to one or more future years:	<u>5.88%</u>
LEA request for Option 1, Option 2, or Option 3	<u>1</u>
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	<u>(2,797,085.42)</u>

Approved indirect cost rate: 7.18%
Highest rate used in any program: 7.18%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	12,541,891.15	900,458.21	7.18%
01	3410	178,452.08	12,812.86	7.18%
01	3550	310,752.38	15,537.62	5.00%
01	3555	4,732.38	236.62	5.00%
01	4035	2,231,466.29	160,219.28	7.18%
01	4124	426,939.49	21,346.98	5.00%
01	4201	51,468.33	3,695.43	7.18%
01	4203	584,828.00	11,696.56	2.00%
01	6010	3,335,698.48	166,784.92	5.00%
01	6360	11,752.93	843.86	7.18%
01	7090	1,158,727.18	34,761.82	3.00%
01	7091	637,117.48	19,113.52	3.00%
01	7400	8,394,610.69	602,733.05	7.18%
01	7405	3,210,299.41	230,499.50	7.18%
11	3555	2,564.77	128.23	5.00%
12	6105	1,736,052.70	124,648.58	7.18%
13	5310	12,584,650.60	668,244.95	5.31%

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		987,339.50	987,339.50
2. State Lottery Revenue	8560	3,338,499.00		834,682.35	4,173,181.35
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)		3,338,499.00	0.00	1,822,021.85	5,160,520.85
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	0.00			0.00
2. Classified Salaries	2000-2999	0.00			0.00
3. Employee Benefits	3000-3999	0.00			0.00
4. Books and Supplies	4000-4999	0.00		481,275.64	481,275.64
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	3,338,499.00			3,338,499.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800				
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800				
6. Capital Outlay	6000-6999	0.00			0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211,7212,7221, 7222,7281,7282	0.00			0.00
b. To JPAs and All Others	7213,7223, 7283,7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399				
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		3,338,499.00	0.00	481,275.64	3,819,774.64
C. ENDING BALANCE					
(Must equal Line A6 minus Line B12)	979Z	0.00	0.00	1,340,746.21	1,340,746.21
D. COMMENTS:					

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

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

Section I - Expenditures	Funds 01, 09, and 62			2013-14 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	236,296,629.61
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	22,622,020.43
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	84,569.31
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	2,132,483.30
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	4,400,000.00
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	1,260.00
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)				6,618,312.61
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures before adjustments (Line A minus lines B and C10, plus lines D1 and D2)				207,056,296.57
F. Charter school expenditure adjustments (From Section IV)				0.00
G. Total expenditures subject to MOE (Line E plus Line F)				207,056,296.57

Section II - Expenditures Per ADA		2013-14 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A4, C1, and C2e)		22,957.60
B. Charter school ADA adjustments (From Section IV)		0.00
C. Adjusted total ADA (Lines A plus B)		22,957.60
D. Expenditures per ADA (Line I.G divided by Line II.C)		9,019.07
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.)	197,013,004.75	8,493.42
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section V)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	197,013,004.75	8,493.42
B. Required effort (Line A.2 times 90%)	177,311,704.28	7,644.08
C. Current year expenditures (Line I.G and Line II.D)	207,056,296.57	9,019.07
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under NCLB covered programs in FY 2015-16 may be reduced by the lower of the two percentages)	0.00%	0.00%

SECTION IV - Detail of Charter School Adjustments (used in Section I, Line F and Section II, Line B)		
Charter School Name/Reason for Adjustment	Expenditure Adjustment	ADA Adjustment
Total charter school adjustments	0.00	0.00
SECTION V - 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

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	117,838,236.18	53,714,844.11	171,553,080.29	12,283,730.40	183,836,810.69	
3100	Alternative Schools	0.00	0.00	0.00	0.00	0.00	
3200	Continuation Schools	1,774,334.72	239,341.98	2,013,676.70	144,185.47	2,157,862.17	
3300	Independent Study Centers	535,899.88	71,150.61	607,050.49	43,466.69	650,517.18	
3400	Opportunity Schools	501,297.03	46,809.91	548,106.94	39,246.15	587,353.09	
3550	Community Day Schools	773,812.86	341,387.28	1,115,200.14	79,851.77	1,195,051.91	
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00	
3800	Vocational Education	0.00	0.00	0.00	0.00	0.00	
4110	Regular Education, Adult	0.00	0.00	0.00	0.00	0.00	
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00	
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	
4630	Adult Vocational Education	0.00	0.00	0.00	0.00	0.00	
4760	Bilingual	0.00	0.00	0.00	0.00	0.00	
4850	Migrant Education	0.00	0.00	0.00	0.00	0.00	
5000-5999	Special Education	28,453,226.07	3,240,053.64	31,693,279.71	2,269,336.71	33,962,616.42	
6000	Regional Occupational Ctr/Prg (ROC/P)	1,826,173.32	493,919.03	2,320,092.35	166,125.78	2,486,218.13	
Other Goals							
7110	Nonagency - Educational	0.00	0.00	0.00	0.00	0.00	
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00	
8100	Community Services	0.00	0.00	0.00	0.00	0.00	
8500	Child Care and Development Services	0.00	0.00	0.00	0.00	0.00	
Other Costs							
----	Food Services				0.00	0.00	
----	Enterprise				0.00	0.00	
----	Facilities Acquisition & Construction				0.00	0.00	
----	Other Outgo				10,882,340.30	10,882,340.30	
Other Funds							
----	Adult Education, Child Development, Cafeteria, Foundation (Column 3 + CAC, line C5] times CAC, line E)		195,080.18	195,080.18	1,135,801.28	1,330,881.46	
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				(793,021.76)	(793,021.76)	
----	Total General Fund and Charter Schools Funds Expenditures	151,702,980.06	58,342,586.74	210,045,566.80	15,368,722.49	236,296,629.59	

Unaudited Actuals
2013-14
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	0.00	0.00
1110	Regular Education, K-12	116,311,519.38	180,185.01	6,270.29	107.71	28,648.57	0.00	1,311,505.22	0.00	0.00	0.00	0.00	117,838,236.18
3100	Alternative Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3200	Continuation Schools	1,192,730.64	0.00	0.00	324,336.38	99,145.64	0.00	0.00	0.00	0.00	158,122.06	0.00	1,774,334.72
3300	Independent Study Centers	470,046.68	0.00	0.00	46,396.92	19,456.28	0.00	0.00	0.00	0.00	0.00	0.00	535,899.88
3400	Opportunity Schools	380,178.24	0.00	0.00	10,371.09	110,747.70	0.00	0.00	0.00	0.00	0.00	0.00	501,297.03
3550	Community Day Schools	430,865.67	0.00	0.00	210,005.26	132,941.93	0.00	0.00	0.00	0.00	0.00	0.00	773,812.86
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3800	Vocational Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4110	Regular Education, Adult	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4630	Adult Vocational Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4760	Bilingual	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4850	Migrant Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5000-5999	Special Education	22,760,561.73	2,427,606.10	6,290.06	2,981.00	2,067,627.73	1,184,636.93	3,522.52	0.00	0.00	0.00	0.00	28,453,226.07
6000	ROC/P	1,148,010.21	519,578.83	0.00	0.00	158,584.28	0.00	0.00	0.00	0.00	0.00	0.00	1,826,173.32
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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Direct Charged Costs		142,693,912.55	3,127,369.94	12,560.35	594,198.36	2,617,152.13	1,184,636.93	1,315,027.74	0.00	0.00	158,122.06	0.00	151,702,980.06

* Functions 7100-7199 for goals 8100 and 8500

Goal	Type of Program	Allocated Support Costs (Based on factors input on Form PCRAF)				Total
		Full-Time Equivalents	Classroom Units	Pupils Transported		
Instructional Goals						
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00	0.00
1110	Regular Education, K-12	22,424,792.83	27,825,867.65	3,464,183.63	53,714,844.11	
3100	Alternative Schools	0.00	0.00	0.00	0.00	0.00
3200	Continuation Schools	159,152.16	80,189.82	0.00	239,341.98	
3300	Independent Study Centers	71,150.61	0.00	0.00	71,150.61	
3400	Opportunity Schools	46,809.91	0.00	0.00	46,809.91	
3550	Community Day Schools	261,197.46	80,189.82	0.00	341,387.28	
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00
3800	Vocational Education	0.00	0.00	0.00	0.00	0.00
4110	Regular Education, Adult	0.00	0.00	0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00
4630	Adult Vocational Education	0.00	0.00	0.00	0.00	0.00
4760	Bilingual	0.00	0.00	0.00	0.00	0.00
4850	Migrant Education	0.00	0.00	0.00	0.00	0.00
5000-5999	Special Education (allocated to 5001)	2,037,206.34	1,202,847.30	0.00	3,240,053.64	
6000	ROC/P	419,075.20	74,843.83	0.00	493,919.03	
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 Svcs.	0.00	0.00	0.00	0.00	0.00
Other Funds						
--	Adult Education (Fund 11)		0.00		0.00	0.00
--	Child Development (Fund 12)	141,620.30	53,459.88	0.00	195,080.18	
--	Cafeteria (Funds 13 and 61)		0.00		0.00	0.00
Total Allocated Support Costs		25,561,004.81	29,317,398.30	3,464,183.63	58,342,586.74	

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)	3,206,042.51
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000-7999)	66,624.00
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	10,993,964.32
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	1,895,113.43
5	Total Central Administration Costs in General Fund and Charter Schools Funds	16,161,744.26
B. Direct Charged and Allocated Costs in General Fund and Charter Schools Funds		
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	151,702,980.06
2	Total Allocated Costs (from Form PCR, Column 2, Total)	58,342,586.74
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	210,045,566.80
C. Direct Charged Costs in Other Funds		
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	1,344,581.93
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	1,736,052.70
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	12,586,747.28
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	15,667,381.91
D. Total Direct Charged and Allocated Costs (B3 + C5)		225,712,948.71
E. Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)		7.16%

Type of Activity	Food Services (Function 3700)	Enterprise (Function 6000)	Facilities Acquisition & Construction (Function 8500)	Other Outgo (Functions 9000-9999)	Total
Food Services (Objects 1000-5999, 6400, and 6500)	0.00				0.00
Enterprise (Objects 1000-5999, 6400, and 6500)		0.00			0.00
Facilities Acquisition & Construction (Objects 1000-6500)			0.00		0.00
Other Outgo (Objects 1000-7999)				10,882,340.30	10,882,340.30
Total Other Costs	0.00	0.00	0.00	10,882,340.30	10,882,340.30

	----- 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)	
A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)							
B. Enter Allocation Factor(s) by Goal: (Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.)							
Instructional Goals Description							
0001 Pre-Kindergarten							
1110 Regular Education, K-12	3,257,321.30 FTE Factor(s)	1,983,610.72 FTE Factor(s)	11,379,379.24 FTE Factor(s)	8,940,693.55 FTE Factor(s)	29,317,398.31 CU Factor(s)	0.00 CU Factor(s)	3,464,183.63 PT Factor(s)
3100 Alternative Schools	27.00	45.00	137.00	168.00	1,041.00	25.00	133.00
3200 Continuation Schools			2.00		3.00		
3300 Independent Study Centers			0.60	0.50			
3400 Opportunity Schools				1.00			
3550 Community Day Schools			2.40	1.50	3.00		
3700 Specialized Secondary Programs							
3800 Vocational Education							
4110 Regular Education, Adult							
4610 Adult Independent Study Centers							
4620 Adult Correctional Education							
4630 Adult Vocational Education							
4760 Bilingual							
4850 Migrant Education							
5000-5999 Special Education (allocated to 5001)	18.50			19.00	45.00		
6000 ROC/P	6.00			1.00	2.80		
Other Goals Description							
7110 Nonagency - Educational							
7150 Nonagency - Other							
8100 Community Services							
8500 Child Care and Development Services							
Other Funds Description							
-- Adult Education (Fund 11)							
-- Child Development (Fund 12)	1.00		1.00		2.00		
-- Cafeteria (Funds 13 & 61)							
C. Total Allocation Factors	52.50	45.00	143.00	191.00	1,096.80	25.00	133.00

Description	2013-14 Actual	2014-15 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	8,170,649.08	8,170,649.00	0.00%
2. Local Special Education Property Taxes	3,493,281.00	3,493,281.00	0.00%
3. Applicable Excess ERAF			0.00%
4. Total Base Apportionment, Taxes, and Excess ERAF	11,663,930.08	11,663,930.00	0.00%
B. COLA Apportionment	191,541.08	191,541.00	0.00%
C. Growth Apportionment or Declining ADA Adjustment	(74,537.19)	(74,537.00)	0.00%
D. Subtotal (Sum lines A.4, B, and C)	11,780,933.97	11,780,934.00	0.00%
E. Program Specialist/Regionalized Services for NSS Apportionment			0.00%
F. Low Incidence Materials, Services, and Career Technical Education Apportionment	63,123.95	63,124.00	0.00%
G. Out of Home Care Apportionment	801,456.00	801,456.00	0.00%
H. Extraordinary Cost Pool for NPS/LCI and NSS Mental Health Services Apportionment			0.00%
I. Adjustment for NSS with Declining Enrollment			0.00%
J. Grand Total Apportionment, Taxes and Excess ERAF (Sum lines D through I)	12,645,513.92	12,645,514.00	0.00%
K. Mental Health Apportionment	1,387,737.00	1,387,737.00	0.00%
L. Federal IDEA Local Assistance Grants - Preschool	60,258.00	60,258.00	0.00%
M. Federal IDEA - Section 619 Preschool	69,861.00	69,861.00	0.00%
N. Other Federal Discretionary Grants	91,745.00	91,745.00	0.00%
O. Other Adjustments			0.00%
P. Total SELPA Revenues (Sum lines J through O)	14,255,114.92	14,255,115.00	0.00%
II. ALLOCATION TO SELPA MEMBERS			
Compton Unified (LB00)	14,255,114.92	14,255,115.00	0.00%
Total Allocations (Sum all lines in Section II) (Amount must equal Line I.P)	14,255,114.92	14,255,115.00	0.00%
Preparer Name: <u>Sunny Okeke</u>			
Title: <u>Director Accounting & Budgeting</u>			
Phone: <u>310-639-4321 ext. 55037</u>			

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

Unaudited Actuals
2013-14 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	(11,938.32)	0.00	(793,021.76)				
Other Sources/Uses Detail					0.00	4,400,000.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	4.50	0.00	128.23	0.00				
Other Sources/Uses Detail					800,000.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	1,011.31	0.00	124,648.58	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	9,995.01	0.00	668,244.95	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					3,600,000.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					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
2013-14 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	927.50	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	11,938.32	(11,938.32)	793,021.76	(793,021.76)	4,400,000.00	4,400,000.00	0.00	0.00