

California Community Colleges

ANNUAL FINANCIAL AND BUDGET REPORT
(Financial Report for Fiscal Year 2016-2017)
(Budget Report for Fiscal Year 2017-2018)

District: COMPTON

District Code: 710

This is to certify that the Annual Financial and Budget Report has been prepared and the budget adopted in accordance with the *California Code of Regulations*, beginning with Section 58300. Further, to the best of my knowledge, the data contained in this report are correct.



District Chief Business Officer

10/10/17

Date



District Superintendent

10/10/17

Date

Contact: Steven Haigler

(310) 900-1600 2111

In accordance with the *California Code of Regulations*, Section 58305(d) a copy of this report is due to the Chancellor's Office on or before October 10, 2017. Please submit the report to :

Chancellor's Office
California Community Colleges
Fiscal Services Unit
1102 Q Street, Suite 300
Sacramento, CA 95814-6511

For Actual Year: 2016-2017

Budget Year: 2017-2018

District ID: 710

Name: COMPTON

	Object Code	Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
		ECS 84362 A	ECS 84362 B	Excluded	
Academic Salaries		Instructional Salary Cost	Total CEE	Activities	
		AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
Instructional Salaries					
Contract or Regular	1100	6,849,152	6,849,152		6,849,152
Other	1300	4,070,290	4,070,290		4,070,290
Total Instructional Salaries		10,919,442	10,919,442	0	10,919,442
Non-Instructional Salaries					
Contract or Regular	1200		2,538,216	247,346	2,785,562
Other	1400		332,137		332,137
Total Non-Instructional Salaries		0	2,870,353	247,346	3,117,699
Total Academic Salaries		10,919,442	13,789,795	247,346	14,037,141
Classified Salaries					
Non-Instructional Salaries					
Regular Status	2100		4,914,174	284,472	5,198,646
Other	2300		621,343	12,800	634,143
Total Non-Instructional Salaries		0	5,535,517	297,272	5,832,789
Instructional Aides					
Regular Status	2200	586,805	586,805		586,805
Other	2400	144,393	144,393		144,393
Total Instructional Aides		731,198	731,198	0	731,198
Total Classified Salaries		731,198	6,266,715	297,272	6,563,987
Employee Benefits	3000	4,916,865	9,063,445	190,580	9,254,025
Supplies and Materials	4000		512,305	639	512,944
Other Operating Expenses	5000	221,235	3,246,604	1,860,094	5,106,698
Equipment Replacement	6420				0
Total Expenditures Prior to Exclusions		16,788,740	32,878,864	2,595,931	35,474,795

SUPPLEMENTAL DATA

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2016-2017

Budget Year: 2017-2018

District ID: 710

Name: COMPTON

		Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
		ECS 84362 A	ECS 84362 B	Excluded	
		Instructional Salary Cost	Total CEE	Activities	
Exclusions		AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
Activities to Exclude	TOP Code				
Instructional Staff-Retirees' Benefits and Retirement Incentives	5900	490,895	490,895		490,895
Student Health Services Above Amount Collected	6441				0
Student Transportation	6491				0
Noninstructional Staff-Retirees' Benefits and Retirement Incentives	6740		390,782		390,782
Objects to Exclude	Object Code				
Rents and Leases	5060		409,011	144	409,155
Lottery Expenditures					
Academic Salaries	1000				0
Classified Salaries	2000		1,006,983		1,006,983
Employee Benefits	3000				0
Supplies and Materials	4000				
Software	4100				0
Books, Magazines, & Periodicals	4200				0
Instructional Supplies & Materials	4300				0
Noninstructional, Supplies & Materials	4400				0
Total Supplies and Materials		0	0	0	0
Other Operating Expenses and Services	5000				0

For Actual Year: 2016-2017

Budget Year: 2017-2018

District ID: 710

Name: COMPTON

		Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
		ECS 84362 A	ECS 84362 B	Excluded	
	Object	Instructional Salary Cost	Total CEE	Activities	
	Code	AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
Capital Outlay	6000				
Library Books	6300				0
Equipment	6400				
Equipment - Additional	6410				0
Equipment - Replacement	6420				0
Total Equipment		0	0	0	0
Total Capital Outlay		0	0	0	0
Other Outgo	7000				0
Total Exclusions		490,895	2,297,671	144	2,297,815
Total for ECS 84362, 50% Law		16,297,845	30,581,193	2,595,787	33,176,980
Percent of CEE (Instructional Salary Cost / Total CEE)		53.29%	100.00%		
50% of Current Expense of Education			15,290,596		
Nonexempted (Remaining) Deficiency from second preceeding Fiscal Year					
Amount Required to be Expended for Salaries of Classroom Instructors		16,297,845	30,581,193	2,595,787	33,176,980
Reconciliation to Unrestricted General Fund Expenditures					
Total Expenditures Prior to Exclusions		16,788,740	32,878,864	2,595,931	35,474,795
Capital Expenditures	6000	22,077	642,104		642,104
Equipment Replacement (Back out)	6420		0	0	0
Total Unrestricted General Fund Expenditures		16,810,817	33,520,968	2,595,931	36,116,899

Description	CA (Object)	11	12	10
		General Fund Unrestricted	General Fund Restricted	General Fund COMBINED
ASSETS				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111		159	159
In County Treasury	9112	12,147,217	3,136,097	15,283,314
Cash With Fiscal Agents	9113			0
Revolving Cash Accounts	9114	25,000		25,000
Investments (at cost)	9120			0
Accounts Receivable	9130	1,701,169	801,230	2,502,399
Due from Other Funds	9140			0
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			0
Prepaid Items	9220	419,878	441	420,319
TOTAL ASSETS		14,293,264	3,937,927	18,231,191
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	1,810,757	486,243	2,297,000
Accrued Salaries and Wages Payable	9520	1,216,947	266,044	1,482,991
Compensated Absences Payable Current	9530			0
Due to Other Funds	9540			0
Temporary Loans	9550			0
Current Portion of Long-Term Debt	9560			0
Deferred Revenues	9570	757,160	2,147,333	2,904,493
TOTAL LIABILITIES		3,784,864	2,899,620	6,684,484

For Year Ended June 30, 2017

District ID: 710

Name: COMPTON

Description	CA (Object)	11	12	10
		General Fund Unrestricted	General Fund Restricted	General Fund COMBINED
FUND BALANCE (NON-GASB 54)				
Fund Balance Reserved	9710			0
NonCash Assets	9711			0
Amounts Restricted by Law for Specific Purposes	9712			0
Reserve for Encumbrances Credit	9713			0
Reserve for Encumbrances Debit	9714			0
Reserve for Debt Services	9715			0
Assigned/Committed	9754			0
Unassigned	9790			0
Total Fund Balance		0	0	0
Fund Balance (GASB 54)	9750			
Nonspendable Fund Balance	9751			0
Restricted Fund Balance	9752			0
Committed Fund Balance	9753			0
Assigned Fund Balance	9754	1,000,000		1,000,000
Total Designated Fund Balance		1,000,000	0	1,000,000
Uncommitted Fund Balance	9790	9,508,400	1,038,307	10,546,707
TOTAL FUND EQUITY		10,508,400	1,038,307	11,546,707
TOTAL LIABILITIES AND FUND EQUITY		14,293,264	3,937,927	18,231,191

- 20 Debt Service Funds:
- 21 Bond Interest and Redemption Fund
- 22 Revenue Bond Interest and Redemption Fund
- 29 Other Debt Service Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2017

District ID: 710

Name: COMPTON

Description	CA (Object)	21 Bond Interest and Redemption Fund	22 Revenue Bond Interest and Redemption Fund	29 Other Debt Service Fund
ASSETS				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111			
In County Treasury	9112	3,478,728		
Cash With Fiscal Agents	9113			
Investments (at cost)	9120			
Accounts Receivable	9130			
Due from Other Funds	9140			
TOTAL ASSETS		3,478,728	0	0
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510			
Accrued Salaries and Wages Payable	9520			
Compensated Absences Payable Current	9530			
Due to Other Funds	9540			
Temporary Loans	9550			
Current Portion of Long-Term Debt	9560			
Deferred Revenues	9570			
TOTAL LIABILITIES		0	0	0

- 20 Debt Service Funds:
- 21 Bond Interest and Redemption Fund
- 22 Revenue Bond Interest and Redemption Fund
- 29 Other Debt Service Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2017

District ID: 710

Name: COMPTON

Description	CA (Object)	21 Bond Interest and Redemption Fund	22 Revenue Bond Interest and Redemption Fund	29 Other Debt Service Fund
FUND BALANCE (NON-GASB 54)				
Fund Balance Reserved	9710			
NonCash Assets	9711			
Amounts Restricted by Law for Specific Purposes	9712			
Reserve for Encumbrances Credit	9713			
Reserve for Encumbrances Debit	9714			
Reserve for Debt Services	9715			
Assigned/Committed	9754			
Unassigned	9790			
Total Fund Balance		0	0	0
Fund Balance (GASB 54)	9750			
Nonspendable Fund Balance	9751			
Restricted Fund Balance	9752	3,478,728		
Committed Fund Balance	9753			
Assigned Fund Balance	9754			
Total Designated Fund Balance		3,478,728	0	0
Uncommitted Fund Balance	9790			
TOTAL FUND EQUITY		3,478,728	0	0
TOTAL LIABILITIES AND FUND EQUITY		3,478,728	0	0

- 31 Bookstore Fund
- 32 Cafeteria Fund
- 33 Child Development Fund
- 34 Farm Operation Fund
- 35 Revenue Bond Project Fund
- 39 Other Special Revenue Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2017

District ID: 710

Name: COMPTON

Description	CA (Object)	31 Bookstore Fund	32 Cafeteria Fund	33 Child Development Fund	34 Farm Operation Fund	35 Revenue Bond Project Fund	39 Other Special Revenue Fund
ASSETS							
Cash, Investments, and Receivables	9100						
Cash:							
Awaiting Deposit and in Banks	9111						
In County Treasury	9112			210,178			1,107,281
Cash With Fiscal Agents	9113						
Revolving Cash Accounts	9114						
Investments (at cost)	9120						
Accounts Receivable	9130			25,153			5,643
Due from Other Funds	9140						
Inventories, Stores, and Prepaid Items	9200						
Inventories and Stores	9210						
Prepaid Items	9220						
TOTAL ASSETS		0	0	235,331	0	0	1,112,924
LIABILITIES							
Current Liabilities and Deferred Revenue	9500						
Accounts Payable	9510			1,921			
Accrued Salaries and Wages Payable	9520			29,957			
Compensated Absences Payable Current	9530						
Due to Other Funds	9540						
Temporary Loans	9550						
Current Portion of Long-Term Debt	9560						
Deferred Revenues	9570			133,922			
TOTAL LIABILITIES		0	0	165,800	0	0	0

- 31 Bookstore Fund
- 32 Cafeteria Fund
- 33 Child Development Fund
- 34 Farm Operation Fund
- 35 Revenue Bond Project Fund
- 39 Other Special Revenue Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2017

District ID: 710

Name: COMPTON

Description	CA (Object)	31 Bookstore Fund	32 Cafeteria Fund	33 Child Development Fund	34 Farm Operation Fund	35 Revenue Bond Project Fund	39 Other Special Revenue Fund
FUND BALANCE (NON-GASB 54)							
Fund Balance Reserved	9710	0	0	0	0	0	0
NonCash Assets	9711	0	0	0	0	0	0
Amounts Restricted by Law for Specific Purposes	9712	0	0	0	0	0	0
Reserve for Encumbrances Credit	9713	0	0	0	0	0	0
Reserve for Encumbrances Debit	9714	0	0	0	0	0	0
Reserve for Debt Services	9715	0	0	0	0	0	0
Assigned/Committed	9754	0	0	0	0	0	0
Unassigned	9790	0	0	0	0	0	0
Total Fund Balance		0	0	0	0	0	0
Fund Balance (GASB 54)	9750						
Nonspendable Fund Balance	9751	0	0	0	0	0	0
Restricted Fund Balance	9752	0	0	0	0	0	0
Committed Fund Balance	9753	0	0	0	0	0	0
Assigned Fund Balance	9754	0	0	0	0	0	0
Total Designated Fund Balance		0	0	0	0	0	0
Uncommitted Fund Balance	9790	0	0	69,531	0	0	1,112,924
TOTAL FUND EQUITY		0	0	69,531	0	0	1,112,924
TOTAL LIABILITIES AND FUND EQUITY		0	0	235,331	0	0	1,112,924

COMBINED BALANCE SHEET

For Year Ended June 30, 2017

District ID: 710

Name: COMPTON

Description	CA (Object)	41	42	43
		Capital Outlay Projects Fund	Revenue Bond Construction Fund	General Obligation Bond Fund
ASSETS				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111			
In County Treasury	9112	2,216,191		11,467,735
Cash With Fiscal Agents	9113			
Revolving Cash Accounts	9114			
Investments (at cost)	9120			
Accounts Receivable	9130	9,912		62,741
Due from Other Funds	9140			209,940
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			
Prepaid Items	9220			
TOTAL ASSETS		2,226,103	0	11,740,416
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	81,672		660,309
Accrued Salaries and Wages Payable	9520			
Compensated Absences Payable Current	9530			
Due to Other Funds	9540	209,940		
Temporary Loans	9550			
Current Portion of Long-Term Debt	9560			
Deferred Revenues	9570	361,664		
TOTAL LIABILITIES		653,276	0	660,309

COMBINED BALANCE SHEET

For Year Ended June 30, 2017

District ID: 710

Name: COMPTON

Description	CA (Object)	41	42	43
		Capital Outlay Projects Fund	Revenue Bond Construction Fund	General Obligation Bond Fund
FUND BALANCE (NON-GASB 54)				
Fund Balance Reserved	9710			
NonCash Assets	9711			
Amounts Restricted by Law for Specific Purposes	9712			
Reserve for Encumbrances Credit	9713			
Reserve for Encumbrances Debit	9714			
Reserve for Debt Services	9715			
Assigned/Committed	9754			
Unassigned	9790			
Total Fund Balance		0	0	0
Fund Balance (GASB 54)	9750			
Nonspendable Fund Balance	9751			
Restricted Fund Balance	9752			
Committed Fund Balance	9753			
Assigned Fund Balance	9754			
Total Designated Fund Balance		0	0	0
Uncommitted Fund Balance	9790	1,572,827		11,080,107
TOTAL FUND EQUITY		1,572,827	0	11,080,107
TOTAL LIABILITIES AND FUND EQUITY		2,226,103	0	11,740,416

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2017

District ID: 710

Name: COMPTON

Description	CA (Object)	51	52	53	59
		Bookstore Fund	Cafeteria Fund	Farm Operations Fund	Other Enterprise Fund
ASSETS					
Cash, Investments, and Receivables	9100				
Cash:					
Awaiting Deposit and in Banks	9111				
In County Treasury	9112				
Cash With Fiscal Agents	9113				
Revolving Cash Accounts	9114				
Investments (at cost)	9120				
Accounts Receivable	9130				
Due from Other Funds	9140				
Inventories, Stores, and Prepaid Items	9200				
Inventories and Stores	9210				
Prepaid Items	9220				
Fixed Assets	9300				
Sites	9310				
Site Improvements	9320				
Accumulated Depreciation Site Improvements	9321				
Buildings	9330				
Accumulated Depreciation Buildings	9331				
Library Books	9340				
Equipment	9350				
Accumulated Depreciation Equipment	9351				
Work in Progress	9360				
Total Fixed Assets		0	0	0	0
TOTAL ASSETS		0	0	0	0

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2017

District ID: 710

Name: COMPTON

Description	CA (Object)	51	52	53	59
		Bookstore Fund	Cafeteria Fund	Farm Operations Fund	Other Enterprise Fund
LIABILITIES					
Current Liabilities and Deferred Revenue	9500				
Accounts Payable	9510				
Accrued Salaries and Wages Payable	9520				
Compensated Absences Payable Current	9530				
Due to Other Funds	9540				
Temporary Loans	9550				
Current Portion of Long-Term Debt	9560				
Deferred Revenues	9570				
Total Current Liabilities and Deferred Revenue		0	0	0	0
Long-Term Liabilities	9600				
Bonds Payable	9610				
Revenue Bonds Payable	9620				
Certificates of Participation	9630				
Lease Purchase of Capital Lease	9640				
Compensated Absences Long Term	9650				
Post-Employment Benefits Long Term	9660				
Other Long-Term Liabilities	9670				
Total Long-Term Liabilities		0	0	0	0
TOTAL LIABILITIES	968	0	0	0	0

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2017

District ID: 710

Name: COMPTON

Description	CA (Object)	51	52	53	59
		Bookstore Fund	Cafeteria Fund	Farm Operations Fund	Other Enterprise Fund
FUND EQUITY					
Fund Balance Reserved	9710				
NonCash Assets	9711				
Amounts Restricted by Law for Specific Purposes	9712				
Reserve for Encumbrances Credit	9713				
Reserve for Encumbrances Debit	9714				
Reserve for Debt Services	9715				
Assigned/Committed	9754				
Unassigned	9790				
Total Reserved Fund Balance		0	0	0	0
Fund Balance (GASB 54)	9750				
Nonspendable Fund Balance	9751				
Restricted Fund Balance	9752				
Committed Fund Balance	9753				
Assigned Fund Balance	9754				
Total Designated Fund Balance		0	0	0	0
Uncommitted(Unrestricted) Fund Balance	9790				
Other Equity	9800				
Contributed Capital	9810				
Retained Earnings	9850				
Investment in General Fixed Assets	9890				
TOTAL FUND EQUITY		0	0	0	0
TOTAL LIABILITIES AND FUND EQUITY		0	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2017

District ID: 710

Name: COMPTON

Description	CA	61	69
	(Object)	Self-Insurance Fund	Other Internal Service Fund
ASSETS			
Cash, Investments, and Receivables	9100		
Cash:			
Awaiting Deposit and in Banks	9111		
In County Treasury	9112	3,102,127	496,189
Cash With Fiscal Agents	9113		
Revolving Cash Accounts	9114	200,000	50,000
Investments (at cost)	9120		
Accounts Receivable	9130	11,345	2,165
Due from Other Funds	9140		
Student Loans Receivable	9150		
Inventories, Stores, and Prepaid Items	9200		
Inventories and Stores	9210		
Prepaid Items	9220		
Fixed Assets	9300		
Sites	9310		
Site Improvements	9320		
Accumulated Depreciation Site Improvements	9321		
Buildings	9330		
Accumulated Depreciation Buildings	9331		
Library Books	9340		
Equipment	9350		
Accumulated Depreciation Equipment	9351		
Work in Progress	9360		
Total Fixed Assets		0	0
TOTAL ASSETS		3,313,472	548,354

COMBINED BALANCE SHEET

For Year Ended June 30, 2017

District ID: 710

Name: COMPTON

Description	CA	61	69
	(Object)	Self-Insurance Fund	Other Internal Service Fund
LIABILITIES			
Current Liabilities and Deferred Revenue	9500		
Accounts Payable	9510		122
Accrued Salaries and Wages Payable	9520		
Compensated Absences Payable Current	9530		
Due to Other Funds	9540		
Temporary Loans	9550		
Current Portion of Long-Term Debt	9560	989,000	
Deferred Revenues	9570		
Total Current Liabilities and Deferred Revenue		989,000	122
Long-Term Liabilities	9600		
Bonds Payable	9610		
Revenue Bonds Payable	9620		
Certificates of Participation	9630		
Lease Purchase of Capital Lease	9640		
Compensated Absences Long Term	9650		
Post-Employment Benefits Long Term	9660		
Other Long-Term Liabilities	9670		
Total Long-Term Liabilities		0	0
TOTAL LIABILITIES	968	989,000	122

COMBINED BALANCE SHEET

For Year Ended June 30, 2017

District ID: 710

Name: COMPTON

Description	CA (Object)	61 Self-Insurance Fund	69 Other Internal Service Fund
FUND EQUITY			
Fund Balance Reserved	9710		
NonCash Assets	9711		
Amounts Restricted by Law for Specific Purposes	9712		
Reserve for Encumbrances Credit	9713		
Reserve for Encumbrances Debit	9714		
Reserve for Debt Services	9715		
Assigned/Committed	9754		
Unassigned	9790		
Total Reserved Fund Balance		0	0
Fund Balance (GASB 54)	9750		
Nonspendable Fund Balance	9751		
Restricted Fund Balance	9752		
Committed Fund Balance	9753		
Assigned Fund Balance	9754		
Total Designated Fund Balance		0	0
Uncommitted(Unrestricted) Fund Balance	9790	2,324,472	548,232
Other Equity	9800		
Contributed Capital	9810		
Retained Earnings	9850		
Investment in General Fixed Assets	9890		
TOTAL FUND EQUITY		2,324,472	548,232
TOTAL LIABILITIES AND FUND EQUITY		3,313,472	548,354

COMBINED BALANCE SHEET

For Year Ended June 30, 2017

District ID: 710

Name: COMPTON

Description	CA (Object)	71	72	73	74	75	76	77	79
		Associated Students Trust Fund	Student Representation Fee Trust Fund	Student Body Center Fee Trust Fund	Student Financial Aid Trust Fund	Scholarship and Loan Trust Fund	Investment Trust Fund	Deferred Compensation Trust Fund	Other Trust Fund
ASSETS									
Cash, Investments, and Receivables	9100								
Cash:									
Awaiting Deposit and in Banks	9111	146,375							
In County Treasury	9112		36,277		558,236	78,485			
Cash With Fiscal Agents	9113								
Revolving Cash Accounts	9114	200							
Investments (at cost)	9120								
Accounts Receivable	9130	146,157	153		5,653	449			
Due from Other Funds	9140								
Student Loans Receivable	9150				190,632				
Inventories, Stores, and Prepaid Items	9200								
Inventories and Stores	9210								
Prepaid Items	9220								
Fixed Assets	9300								
Sites	9310								
Site Improvements	9320								
Accumulated Depreciation Site Improvements	9321								
Buildings	9330								
Accumulated Depreciation Buildings	9331								
Library Books	9340								
Equipment	9350								
Accumulated Depreciation Equipment	9351								
Work in Progress	9360								
Total Fixed Assets		0	0	0	0	0	0	0	0
TOTAL ASSETS		292,732	36,430	0	754,521	78,934	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2017

District ID: 710

Name: COMPTON

Description	CA (Object)	71	72	73	74	75	76	77	79
		Associated Students Trust Fund	Student Representation Fee Trust Fund	Student Body Center Fee Trust Fund	Student Financial Aid Trust Fund	Scholarship and Loan Trust Fund	Investment Trust Fund	Deferred Compensation Trust Fund	Other Trust Fund
LIABILITIES									
Current Liabilities and Deferred Revenue	9500								
Accounts Payable	9510	4,010			1,946	42,482			
Accrued Salaries and Wages Payable	9520								
Compensated Absences Payable Current	9530								
Due to Other Funds	9540	83,694							
Temporary Loans	9550				193,660				
Current Portion of Long-Term Debt	9560								
Deferred Revenues	9570								
Total Current Liabilities and Deferred Revenue		87,704	0	0	195,606	42,482	0	0	0
Long-Term Liabilities	9600								
Bonds Payable	9610								
Revenue Bonds Payable	9620								
Certificates of Participation	9630								
Lease Purchase of Capital Lease	9640								
Compensated Absences Long Term	9650				138,266				
Post-Employment Benefits Long Term	9660								
Other Long-Term Liabilities	9670								
Total Long-Term Liabilities		0	0	0	138,266	0	0	0	0
TOTAL LIABILITIES	968	87,704	0	0	333,872	42,482	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2017

District ID: 710

Name: COMPTON

Description	CA (Object)	71	72	73	74	75	76	77	79
		Associated Students Trust Fund	Student Representation Fee Trust Fund	Student Body Center Fee Trust Fund	Student Financial Aid Trust Fund	Scholarship and Loan Trust Fund	Investment Trust Fund	Deferred Compensation Trust Fund	Other Trust Fund
FUND EQUITY									
Fund Balance Reserved	9710								
NonCash Assets	9711								
Amounts Restricted by Law for Specific Purposes	9712								
Reserve for Encumbrances Credit	9713								
Reserve for Encumbrances Debit	9714								
Reserve for Debt Services	9715								
Assigned/Committed	9754								
Unassigned	9790								
Total Reserved Fund Balance		0	0	0	0	0	0	0	0
Fund Balance (GASB 54)	9750								
Nonspendable Fund Balance	9751								
Restricted Fund Balance	9752		36,430		420,649				
Committed Fund Balance	9753								
Assigned Fund Balance	9754								
Total Designated Fund Balance		0	36,430	0	420,649	0	0	0	0
Uncommitted(Unrestricted) Fund Balance	9790	205,028				36,452			
Other Equity	9800								
Contributed Capital	9810								
Retained Earnings	9850								
Investment in General Fixed Assets	9890								
TOTAL FUND EQUITY		205,028	36,430	0	420,649	36,452	0	0	0
TOTAL LIABILITIES AND FUND EQUITY		292,732	36,430	0	754,521	78,934	0	0	0

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2016-2017

District ID: 710

Name: COMPTON

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
Federal Revenues	8100			
Forest Revenues	8110			0
Higher Education Act	8120			0
Workforce Investment Act	8130			0
Temporary Assistance for Needy Families (TANF)	8140		93,528	93,528
Student Financial Aid	8150			0
Veterans Education	8160			0
Vocational and Technical Education Act (VATEA)	8170			0
Other Federal Revenues	8190		439,341	439,341
Total Federal Revenues	8100	0	532,869	532,869
State Revenues	8600			
General Apportionments	8610			0
Apprenticeship Apportionment	8611			0
State General Apportionment	8612	23,034,640		23,034,640
Other General Apportionment	8613	401,865		401,865
General Categorical Programs	8620			
Child Development	8621			0
Extended Opportunity Programs and Services(EOPS)	8622		1,209,714	1,209,714
Disabled Students Programs and Services(DSPS)	8623		404,757	404,757
Temporary Assistance for Needy Families (TANF)	8624			0
California Work Opportunity and Responsibility to Kids (CalWORKs)	8625		521,557	521,557
Telecommunications and Technology Infrastructure Program (TTIP)	8626			0
Other General Categorical Programs	8627		3,488,529	3,488,529

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2016-2017

District ID: 710

Name: COMPTON

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
EPA Proceeds	8630	5,009,636		5,009,636
Reimbursable Categorical Programs	8650			
Instructional Improvement Grant	8651			0
Other Reimbursable Categorical Programs	8652			0
State Tax Subventions	8670			
Homeowners' Property Tax Relief	8671			0
Timber Yield Tax	8672			0
Other State Tax Subventions	8673	26,817		26,817
State Non-Tax Revenues	8680			
State Lottery Proceeds	8681	1,006,983	328,034	1,335,017
State Mandated Costs	8685			0
Other State Non-Tax Revenues	8686			0
Other State Revenues	8690	1,799,864	400,823	2,200,687
Total State Revenues	8600	31,279,805	6,353,414	37,633,219

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2016-2017

District ID: 710

Name: COMPTON

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted Actual	Restricted Actual	General Fund Actual
Local Revenues	8800			
Property Taxes	8810			
Tax Allocation, Secured Roll	8811	4,123,766		4,123,766
Tax Allocation, Supplemental Roll	8812	124,232		124,232
Tax Allocation, Unsecured Roll	8813	51,702		51,702
Prior Years Taxes	8816	83,702		83,702
Education Revenues Augmentation Fund (ERAF)	8817			0
Redevelopment Agency Funds - Pass Through	8818	504,416		504,416
Redevelopment Agency Funds - Residual	8819	166,212		166,212
Redevelopment Agency Funds - Asset Liquidation	8819.1			0
Contributions, Gifts, Grants, and Endowments	8820		75,147	75,147
Contract Services	8830			
Contract Instructional Services	8831			0
Other Contract Services	8832	17,506	433,598	451,104
Sales and Commissions	8840		12,039	12,039
Rentals and Leases	8850	27,184		27,184
Interest and Investment Income	8860	157,092	10,464	167,556
Student Fees and Charges	8870			
Community Services Classes	8872			0
Dormitory	8873			0
Enrollment	8874	897,925		897,925
Contra Revenue Account	8874.1	(150,000)		(150,000)
Field Trips and Use of Nondistrict Facilities	8875			0
Health Services	8876	53,121		53,121
Instructional Materials Fees and Sales of Materials	8877			0
Insurance	8878			0
Student Records	8879	10,955		10,955
Nonresident Tuition	8880	44,458		44,458
Parking Services and Public Transportation	8881		115,960	115,960
Other Student Fees and Charges	8885	11,508		11,508
Other Local Revenues	8890	342,683	4,012	346,695
Total Local Revenues	8800	6,466,462	651,220	7,117,682
Total Revenues		37,746,267	7,537,503	45,283,770

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2016-2017

District ID: 710

Name: COMPTON

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
Other Financing Sources	8900			
Proceeds of General Fixed Assets	8910			0
Proceeds of Long-Term Debt	8940			0
Incoming Transfers -- (8970/8981/8982/8983)	898#		17,578	17,578
Total Other Financing Sources	8900	0	17,578	17,578
Total Revenues and Other Financing Sources		37,746,267	7,555,081	45,301,348

For Actual Year: 2016-2017

Budget Year: 2017-2018

District ID: 710

Name: COMPTON

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Agriculture and Natural Resources	0100						0
Architecture and Environmental Design	0200						0
Environmental Sciences and Technologies	0300						0
Biological Sciences	0400	1,525,583	8,779	32,326			1,566,688
Business and Management	0500	559,871		405			560,276
Communications	0600	2,876					2,876
Computer and Information Science	0700	339,945					339,945
Education	0800	697,520		2,657			700,177
Engineering and Related Industrial Technology	0900	969,283	48,802	189,078	136,080		1,343,243
Fine and Applied Arts	1000	678,269	525	3,682	45,519		727,995
Foreign language	1100	313,359					313,359
Health	1200	1,554,670	37,157	60,122	29,322		1,681,271
Consumer Education And Home Economics	1300	583,409	831	15,886	15,626		615,752
Law	1400	9,170					9,170
Humanities(Letters)	1500	2,502,022		14,992	326,203		2,843,217
Library Science	1600						0
Mathematics	1700	2,461,690		12,871			2,474,561
Military Studies	1800						0
Physical Sciences	1900	867,684		22,768			890,452
Psychology	2000	431,276		1,236			432,512
Public Affairs and Services	2100	71,018					71,018
Social Sciences	2200	1,015,509		7,825			1,023,334
Commercial Services	3000	277,943		642			278,585
Interdisciplinary Studies	4900	1,104,123		1,360			1,105,483
Instruc Staff-Retirees' Bnfts & Retire Incents	5900	490,903					490,903
Sub-Total Instructional Activites		16,456,123	96,094	365,850	552,750		17,470,817
Total Expenditures for GF Activities*		16,614,476	17,862,821	7,075,637	1,190,235	3,548,747	46,291,916

*Total Expenditures for GF Activities above is the grand total of Instructional and Non-Instructional activities.

For Actual Year: 2016-2017

Budget Year: 2017-2018

District ID: 710

Name: COMPTON

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Instructional Administration and Governance	6000						
Academic Administration	6010		1,751,984	175,289	38,565		1,965,838
Course and Curriculum Development	6020						0
Academic / Faculty Senate	6030						0
Other Instructional Administration & Governance	6090						0
Total Instructional Admin. & Governance		0	1,751,984	175,289	38,565	0	1,965,838
Instructional Support Services	6100						
Learning Center	6110	158,353	377,566	4,502			540,421
Library	6120		661,417	18,272	135,408		815,097
Media	6130				3,604		3,604
Museums and Galleries	6140						0
Academic Information Systems and Technology	6150						0
Other Instructional Support Services	6190						0
Total Instructional Support Services		158,353	1,038,983	22,774	139,012	0	1,359,122
Admissions and Records	6200		685,249	14,309	3,140		702,698
Student Counseling and Guidance	6300						
Counseling and Guidance	6310		1,161,954	26,731	932		1,189,617
Matriculation and Student Assessment	6320						0
Transfer Programs	6330						0
Career Guidance	6340						0
Other Student Counseling and Guidance	6390						0
Total Student Counseling and Guidance		0	1,161,954	26,731	932	0	1,189,617

CALIFORNIA COMMUNITY COLLEGES

Expend by Non-Instructional Activity

Annual Financial and Budget Report

S10 General Fund - Combined

SUPPLEMENTAL DATA

(Total Unrestricted and Restricted)

For Actual Year: 2016-2017

Budget Year: 2017-2018

District ID: 710

Name: COMPTON

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Other Student Services	6400						
Cal Work Opportunity and Responsibility to Kids *	6410						0
Disabled Student Programs and Services (DSPS)	6420		644,464	47,558	5,003	2,695	699,720
Extended Opportunity Programs and Services (EOPS)	6430		1,082,097	141,907	1,827	813,425	2,039,256
Health Services	6440						0
Student Personnel Administration	6450		707,698	95,952	3,633		807,283
Financial Aid Administration	6460		860,118	40,254	8,897		909,269
Job Placement Services	6470						0
Veterans Services	6480						0
Miscellaneous Student Services	6490		3,225,130	782,668	16,481	102,667	4,126,946
Total Other Student Services		0	6,519,507	1,108,339	35,841	918,787	8,582,474
Operation and maintenance of Plant	6500						
Building Maintenance and Repairs	6510		511,229	920,853	347,447		1,779,529
Custodial Services	6530		1,107,962				1,107,962
Grounds Maintenance and Repairs	6550		128,615				128,615
Utilities	6570						0
Other Operations and Maintenance of Plant	6590			4,537			4,537
Total Operation and Maintenance of Plant	6500	0	1,747,806	925,390	347,447	0	3,020,643
Planning, Policymaking and Coordinations	6600		407,411	573,726	5,684		986,821

* California Work Opportunity and Responsibility to Kids (CalWORKs).

For Actual Year: 2016-2017

Budget Year: 2017-2018

District ID: 710

Name: COMPTON

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
General Institutional Support Services	6700						
Community Relations	6710		57,007	228,383			285,390
Fiscal Operations	6720		1,866,624	315,703	16,930		2,199,257
Human Resources Management	6730		654,142	361,131			1,015,273
Noninstruct Staff Retirees' Benefits & Retirement *	6740		390,782				390,782
Staff Development	6750						0
Staff Diversity	6760						0
Logistical Services	6770		146,909	358,770			505,679
Management Information Systems	6780		508,116	692,452	46,088		1,246,656
Other General Institutional Support Services	6790						0
Total General Institutional Support Services	6700	0	3,623,580	1,956,439	63,018	0	5,643,037
Community Services & Economic Development	6800						
Community Recreation	6810		8,675	4,780			13,455
Community Service Classes	6820						0
Community Use of Facilities	6830		183,248				183,248
Economic Development	6840		95,055	46,058	3,846		144,959
Other Community Services & Economic Development	6890		89,150	1,800			90,950
Total Community Services	6800	0	376,128	52,638	3,846	0	432,612

* Noninstructional Staff Retirees' Benefits & Retirement Incentives.

For Actual Year: 2016-2017

Budget Year: 2017-2018

District ID: 710

Name: COMPTON

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Ancillary Services	6900						
Bookstore	6910			111,350			111,350
Child Development Centers	6920		169,276	222,701			391,977
Farm Operations	6930						0
Food Services	6940			74,234			74,234
Parking	6950			1,059,668			1,059,668
Student and Co-Curricular Activities	6960		84,996	386,199			471,195
Student Housing	6970						0
Other Ancillary Services	6990						0
Total Ancillary Services	6900	0	254,272	1,854,152	0	0	2,108,424
Auxiliary Operations	7000						
Contract Education	7010						0
Other Auxiliary Operations	7090						0
Total Auxiliary Operations	7000	0	0	0	0	0	0

For Actual Year: 2016-2017

Budget Year: 2017-2018

District ID: 710

Name: COMPTON

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Physical Property and Related Acquisitions	7100		199,853				199,853
Long-Term Debt and Other Financing	7200						
Long_Term Debt	7210					1,869,315	1,869,315
Tax revenue Anticipation Notes	7220						0
Other Financing	7290						0
Total Long-Term Debt and Other Financing	7200	0	0	0	0	1,869,315	1,869,315
Transfers, Student Aid and Other Outgo	7300						
Transfers	7310					617,578	617,578
Student Aid	7320						0
Other Outgo	7390					143,067	143,067
Total Transfers, Student Aid and Other Outgo	7300	0	0	0	0	760,645	760,645
Sub-Total Non-Instructional Activites		158,353	17,766,727	6,709,787	637,485	3,548,747	28,821,099
Total Expenditures General Fund: activities *		16,614,476	17,862,821	7,075,637	1,190,235	3,548,747	46,291,916

* Total Expenditures for the General Fund: Instructional Activities and Non-Instructional Activities.

Gann Appropriations Limit

GANN Report

DISTRICT NAME: COMPTON

I.	2017-2018 Appropriations Limit:			
A.	2016-2017 Appropriations Limit:			\$47,597,447
B.	2017-2018 Price Factor:	1.0369		
C.	Population factor:			
	1. 2015-2016 Second Period Actual FTES	6,060.00		
	2. 2016-2017 Second Period Actual FTES	5,120.59		
	3. 2016-2017 Population change factor (C2/C1)	0.8450		
D.	2016-2017 Limit adjusted by inflation and population factors (A * B * C.3)			\$41,703,955
E.	Adjustments to increase limit:			
	1. Transfers in of financial responsibility		\$0	
	2. Temporary voter approved increases		0	
	3. Total adjustments - increase			0
	Sub-Total (D + E.3)			\$41,703,955
F.	Adjustments to decrease limit:			
	1. Transfers out of financial responsibility		\$0	
	2. Lapses of voter approved increases		0	
	3. Total adjustments - decrease			0
G.	2017-2018 Appropriations Limit (D + E.3 - F.3)			\$41,703,955
II.	2017-2018 Appropriations Subject to Limit:			
A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)			28,446,141
B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)			26,817
C.	Local Property taxes			5,081,969
D.	Estimated excess Debt Service taxes			0
E.	Estimated Parcel taxes, Square Foot taxes, etc.			0
F.	Interest on proceeds of taxes			0
G.	Local appropriations from taxes for unreimbursed State, court, and federal mandates			0
H.	2017-2018 Appropriations Subject to Limit			\$33,554,927

For Actual Year: 2016-2017

Budget Year: 2017-2018

General Fund

Description	Object Code	Fund: 11 UNRESTRICTED SUBFUND		Fund: 12 RESTRICTED SUBFUND		Fund: 10 TOTAL	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100			532,869	667,458	532,869	667,458
State Revenues	8600	31,279,805	32,532,268	6,353,414	8,218,424	37,633,219	40,750,692
Local Revenues	8800	6,466,462	6,219,550	651,220	729,186	7,117,682	6,948,736
Total Revenues		37,746,267	38,751,818	7,537,503	9,615,068	45,283,770	48,366,886
EXPENDITURES:							
Academic Salaries	1000	14,192,854	14,974,670	1,294,665	1,685,266	15,487,519	16,659,936
Classified Salaries	2000	6,408,274	7,042,005	2,199,219	2,506,145	8,607,493	9,548,150
Employee Benefits	3000	9,254,034	8,149,990	1,128,251	1,390,123	10,382,285	9,540,113
Supplies and Materials	4000	517,651	984,073	584,811	612,550	1,102,462	1,596,623
Other Operating Expenses and Services	5000	5,101,981	5,600,250	871,194	1,179,722	5,973,175	6,779,972
Capital Outlay	6000	642,104	340,980	548,131	1,421,534	1,190,235	1,762,514
Total Expenditures		36,116,898	37,091,968	6,626,271	8,795,340	42,743,169	45,887,308
Excess /(Deficiency) of Revenues over Expenditures		1,629,369	1,659,850	911,232	819,728	2,540,601	2,479,578
Other Financing Sources	8900			17,578		17,578	0
Other Outgo	7000	2,632,655	1,659,850	916,092	809,228	3,548,747	2,469,078
Net Increase/(Decrease) in Fund Balance		(1,003,286)	0	12,718	10,500	(990,568)	10,500
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	11,635,437	10,508,400	1,024,039	1,038,307	12,659,476	11,546,707
Prior Years Adjustments	9020	(123,751)		1,550		(122,201)	
Adjusted Beginning Balance	9030	11,511,686		1,025,589		12,537,275	
Ending Fund Balance, June 30		10,508,400	10,508,400	1,038,307	1,048,807	11,546,707	11,557,207

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

710 COMPTON

For Actual Year: 2016-2017

Budget Year: 2017-2018

DEBT SERVICE FUNDS

Description	Object Code	Fund: 21		Fund: 22		Fund: 29	
		BOND INTEREST AND REDEMPTION FUND		REVENUE BOND INTEREST AND REDEMPTION FUND		OTHER DEBT SERVICE FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600	35,043					
Local Revenues	8800	4,183,260					
Total Revenues		4,218,303	0	0	0	0	0
Other Financing Sources	8900						
Interfund Transfers In	8981						
Other Incoming Transfers	8983						
Total Other Financing Sources		0	0	0	0	0	0
Other Outgo	7000						
Debt Retirement (Long Term Debt)	7100						
Debt Reduction	7110	1,904,192					
Debt Interest and Other Service Charges	7120	2,575,946					
Transfers Outgoing	7300 & 7400						
Reserve for Contingencies	7900						
Total Other Outgo	7000	4,480,138	0	0	0	0	0
Net Other Financing Sources / (Other Outgo)	8900 & 7000	(4,480,138)	0	0	0	0	0
Net Increase/Decrease in Fund Balance		(261,835)	0	0	0	0	0
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	3,478,728	3,216,893	0	0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	3,478,728		0		0	
Ending Fund Balance, June 30		3,216,893	3,216,893	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

710 COMPTON

For Actual Year: 2016-2017

Budget Year: 2017-2018

Special Revenue Funds

Description	Object Code	FUND: 31		FUND 32		FUND 33	
		BOOKSTORE FUND		CAFETERIA FUND		CHILD DEVELOPMENT FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100					152,214	175,000
State Revenues	8600					373,816	361,000
Local Revenues	8800					10,254	14,580
Total Income		0	0	0	0	536,284	550,580
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000						
Capital Outlay	6000						
Total Expenditures		0	0	0	0	0	0
Excess /(Deficiency) of Revenues over Expenditures		0	0	0	0	536,284	550,580
Other Financing Sources	8900						10,150
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		0	0	0	0	536,284	560,730
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010		0		0	88,223	624,507
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		0		88,223	
Ending Fund Balance, June 30		0	0	0	0	624,507	1,185,237

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

710 COMPTON

For Actual Year: 2016-2017

Budget Year: 2017-2018

Special Revenue Funds

Description	Object	FUND: 34		FUND 35		FUND 39	
	Code	FARM OPERATION FUND		REVENUE BOND PROJECT FUND		OTHER SPECIAL REVENUE FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600					12,116	12,000
Local Revenues	8800						
Total Income		0	0	0	0	12,116	12,000
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000						
Capital Outlay	6000						
Total Expenditures		0	0	0	0	0	0
Excess /(Deficiency) of Revenues over Expenditures		0	0	0	0	12,116	12,000
Other Financing Sources	8900						
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		0	0	0	0	12,116	12,000
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010		0		0	1,100,808	1,112,924
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		0		1,100,808	
Ending Fund Balance, June 30		0	0	0	0	1,112,924	1,124,924

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

710 COMPTON

For Actual Year: 2016-2017

Budget Year: 2017-2018

Capital Projects Funds

Description	Object	FUND: 41		FUND 42		FUND 43	
	Code	CAPITAL QUTLAY PROJECTS FUND		REVENUE BOND CONSTRUCTION FUND		GENERAL OBLIGATION BOND FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600	1,652,378	2,111,663				
Local Revenues	8800	68,592	65,000			209,945	95,000
Total Income		1,720,970	2,176,663	0	0	209,945	95,000
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000					4,720	
Other Operating Expenses and Services	5000	139,413	7,044			284,901	155,291
Capital Outlay	6000	1,568,965	2,169,619			5,977,097	11,019,816
Total Expenditures		1,708,378	2,176,663	0	0	6,266,718	11,175,107
Excess /(Deficiency) of Revenues over Expenditures		12,592	0	0	0	(6,056,773)	(11,080,107)
Other Financing Sources	8900						
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		12,592	0	0	0	(6,056,773)	(11,080,107)
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	1,560,234	1,572,826	7,558,291	7,558,291	9,578,589	3,521,816
Prior Years Adustments	9020						
Adjusted Beginning Balance	9030	1,560,234		7,558,291		9,578,589	
Ending Fund Balance, June 30		1,572,826	1,572,826	7,558,291	7,558,291	3,521,816	(7,558,291)

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

710 COMPTON

For Actual Year: 2016-2017

Budget Year: 2017-2018

Enterprise Funds

Description	Object Code	FUND: 51		FUND 52		FUND 53	
		BOOKSTORE FUND		CAFETERIA FUND		FARM OPERATIONS	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Local Revenues	8800						
Other Financing Sources	8900						
Total Income		0	0	0	0	0	0
Cost of Sales	5890						
Gross Profit or Loss		0	0	0	0	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000						
Capital Outlay	6000						
Total Expenditures		0	0	0	0	0	0
Net Profit or Loss		0	0	0	0	0	0
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		0	0	0	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010		0		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		0		0	
Ending Fund Balance, June 30		0	0	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

710 COMPTON

For Actual Year: 2016-2017

Budget Year: 2017-2018

Enterprise Funds

Description	Object Code	FUND: 59					
		OTHER ENTERPRISE FUND					
		Actual	Budget				
REVENUES:							
Local Revenues	8800						
Other Financing Sources	8900						
Total Income		0	0				
Cost of Sales	5890						
Gross Profit or Loss		0	0				
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000						
Capital Outlay	6000						
Total Expenditures		0	0				
Net Profit or Loss		0	0				
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		0	0				
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010		0				
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0					
Ending Fund Balance, June 30		0	0				

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

710 COMPTON

For Actual Year: 2016-2017

Budget Year: 2017-2018

Internal Service Funds

Description	Object	FUND: 61		FUND 69			
	Code	SELF-INSURANCE FUND		OTHER INTERNAL SERVICES FUND			
		Actual	Budget	Actual	Budget		
REVENUES:							
Local Revenues	8800	943,902	1,016,800	3,353	5,000		
Other Financing Sources	8900			600,000	400,000		
Total Income		943,902	1,016,800	603,353	405,000		
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000	452,109	580,000	331,387	355,000		
Capital Outlay	6000						
Total Expenditures		452,109	580,000	331,387	355,000		
Net Profit or Loss		491,793	436,800	271,966	50,000		
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		491,793	436,800	271,966	50,000		
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	1,832,678	2,324,471	251,265	548,231		
Prior Years Adjustments	9020			25,000			
Adjusted Beginning Balance	9030	1,832,678		276,265			
Ending Fund Balance, June 30		2,324,471	2,761,271	548,231	598,231		

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

710 COMPTON

For Actual Year: 2016-2017

Budget Year: 2017-2018

Fiduciary Funds Group

Description	Object	FUND: 71		FUND 72		FUND 73	
	Code	ASSOCIATED STUDENTS TRUST FUND	REPRESENTATION FEE TRUST FUND	Actual	Budget	Actual	Budget
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800			6,680			
Total Income		0	0	6,680	0	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000			7,383			
Capital Outlay	6000						
Total Expenditures		0	0	7,383	0	0	0
Excess /(Deficiency) of Revenues over Expenditures		0	0	(703)	0	0	0
Other Financing Sources	8900						
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		0	0	(703)	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	157,780	157,870	37,133	36,430		0
Prior Years Adjustments	9020	90					
Adjusted Beginning Balance	9030	157,870		37,133		0	
Ending Fund Balance, June 30		157,870	157,870	36,430	36,430	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

710 COMPTON

For Actual Year: 2016-2017

Budget Year: 2017-2018

Fiduciary Funds Group

Description	Object	FUND: 74		FUND 75		FUND 76	
	Code	FINANCIAL AID TRUST FUND		SCHOLARSHIP & LOAN TRUST FUND		INVESTMENT TRUST FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600	1,025,041	925,000				
Local Revenues	8800	1,132	2,900	858			
Total Income		1,026,173	927,900	858	0	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000						
Capital Outlay	6000						
Total Expenditures		0	0	0	0	0	0
Excess /(Deficiency) of Revenues over Expenditures		1,026,173	927,900	858	0	0	0
Other Financing Sources	8900						
Other Outgo	7000	1,025,041	925,000				
Net Increase/(Decrease) in Fund Balance		1,132	2,900	858	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	419,517	420,649	35,593	36,451		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	419,517		35,593		0	
Ending Fund Balance, June 30		420,649	423,549	36,451	36,451	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

710 COMPTON

For Actual Year: 2016-2017

Budget Year: 2017-2018

Fiduciary Funds Group

Description	Object	FUND: 77		FUND 79	
	Code	DEFERRED COMPENSATION TRUST FUND		OTHER TRUST FUNDS	
		Actual	Budget	Actual	Budget
REVENUES:					
Federal Revenues	8100				
State Revenues	8600				
Local Revenues	8800				
Total Income		0	0	0	0
Expenditures					
Academic Salaries	1000				
Classified Salaries	2000				
Employee Benefits	3000				
Supplies and Materials	4000				
Other Operating Expenses and Services	5000				
Capital Outlay	6000				
Total Expenditures		0	0	0	0
Excess /(Deficiency) of Revenues over Expenditures		0	0	0	0
Other Financing Sources	8900				
Other Outgo	7000				
Net Increase/(Decrease) in Fund Balance		0	0	0	0
Beginning Fund Balance:					
Net Beginning Balance, July 1	9010		0		0
Prior Years Adjustments	9020				
Adjusted Beginning Balance	9030	0		0	
Ending Fund Balance, June 30		0	0	0	0

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2016-2017

District ID: 710

Name: COMPTON

Fund Number In	Fund Name	Fund Number Out	Fund Name	Amount Transferred
12	RESTRICTED SUBFUND	11	UNRESTRICTED SUBFUND	17,578
69	OTHER INTERNAL SERVICES FUND	11	UNRESTRICTED SUBFUND	600,000

For Actual Year: 2016-2017

Budget Year: 2017-2018

District ID: 710

Name: COMPTON

Activity Classification	Activity Code	Unrestricted			Restricted Prop 20		
Lottery Adjustments and Proceeds:							
Net Beginning Balance, July 1	9010						
Adjustments	9020						
Adjusted Beginning Balance	9030		0			0	
Actual Fiscal Year Data							
State Lottery Proceeds:	8681		1,006,983			328,034	
		Instructional & Institutional Unrestricted				Instructional Materials Propostition 20	Total
		Instructional Activities (AC 0100-5900)	Support Activities (AC 6000-6700)	Support Activities (AC 6800-7390)	Total Unrestricted	Instructional (AC 0100-4900)	
Expenditures							
Academic Salaries	1000				0		0
Classified Salaries	2000		1,006,983		1,006,983		1,006,983
Employee Benefits	3000				0		0
Supplies & Materials							
Software	4100				0		0
Books, Magazines, & Periodicals	4200				0		0
Instructional Supplies & Materials	4300				0	328,034	328,034
Noninstructional Supplies & Mtrls	4400				0		0
Total Supplies and Materials		0	0	0	0	328,034	328,034
Other Operating Expenses and Services	5000				0		0
Capital Outlay	6000						
Library Books	6300				0		0
Equipment	6400						
Equipment - Additional	6410				0		0
Equipment - Replacement	6420				0		0
Total Capital Outlay		0	0	0	0		0
Other Outgo	7000				0		0
Total Expenditures		0	1,006,983	0	1,006,983	328,034	1,335,017
Ending Balance					0	0	0

Activity Classification	Activity Code	Unrestricted			Restricted Prop 20		Total
		Instructional & Institutional Unrestricted	Support Activities	Support Activities	Total Unrestricted	Instructional Materials Proposition 20	
		Instructional Activities (AC 0100-5900)	Support Activities (AC 6000-6700)	Support Activities (AC 6800-7390)	Total Unrestricted	Instructional (AC 0100-4900)	
Lottery Adjustments and Proceeds:							
Net Beginning Balance, July 1	9010						
Adjustments	9020						
Adjusted Beginning Balance	9030		0			0	
Budget Fiscal Year Data							
State Lottery Proceeds:	8681		994,493			300,000	
Expenditures							
Academic Salaries	1000				0		0
Classified Salaries	2000		994,493		994,493		994,493
Employee Benefits	3000				0		0
Supplies & Materials							
Software	4100				0		0
Books, Magazines, & Periodicals	4200				0		0
Instructional Supplies & Materials	4300				0	300,000	300,000
Noninstructional Supplies & Mtrls	4400				0		0
Total Supplies and Materials		0	0	0	0	300,000	300,000
Other Operating Expenses and Services	5000				0		0
Capital Outlay							
Library Books	6300				0		0
Equipment	6400						
Equipment - Additional	6410				0		0
Equipment - Replacement	6420				0		0
Total Capital Outlay		0	0	0	0		0
Other Outgo	7000				0		0
Total Expenditures		0	994,493	0	994,493	300,000	1,294,493
Ending Balance					0	0	

Annual Financial and Budget Report

For Actual Year: 2016-2017

District ID: 710

Name: COMPTON

EPA Revenue	5,009,636
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Activity Classification	Activity Code	Salaries and Benefits	Operating Expenses	Capital Outlay	Total
		(Obj 1000-3000)	(Obj 4000-5000)	(Obj 6000)	
Instructional Activities	0100-5900	5,009,636	0	0	5,009,636
TOTAL		5,009,636	0	0	5,009,636

Annual Financial and Budget Report

For Actual Year: 2016-2017

Budget Year: 2017-2018

District ID: 710

Name: COMPTON

Fiscal Year	STRS	PERS	Total	Increase	
	Amount	Amount		Amount	Rate
2015-16	1,466,260	972,090	2,438,350	N/A	N/A
2016-17	1,710,601	1,134,650	2,845,251	406,901	16.69%
2017-18	2,190,770	1,281,573	3,472,343	627,092	22.04%
2018-19	2,496,354	1,508,494	4,004,848	532,505	15.34%
2019-20	2,807,831	1,750,854	4,558,685	553,837	13.83%
2020-21	2,987,637	2,023,414	5,011,051	452,366	9.92%

Does the district have a plan to fund these expenses through 2020-21?
Yes
Explain Yes or No
District has established a pension trust fund to set aside funds to be used to offset increases in pension contributions.