



California Community Colleges

ANNUAL FINANCIAL AND BUDGET REPORT
(Financial Report for Fiscal Year 2018-2019)
(Budget Report for Fiscal Year 2019-2020)

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	10/9/19 _____ Date
 _____ District Superintendent	10/9/2019 _____ Date

Contact: Steven Haigler, Vice President, Administrative Services
310-900-1600 x2111

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, 2019. 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: 2018-2019

Budget Year: 2019-2020

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	6,690,568	6,690,568		6,690,568
Other	1300	4,053,404	4,112,937		4,112,937
Total Instructional Salaries		10,743,972	10,803,505	0	10,803,505
Non-Instructional Salaries					
Contract or Regular	1200		2,250,189	260,225	2,510,414
Other	1400		333,138		333,138
Total Non-Instructional Salaries		0	2,583,327	260,225	2,843,552
Total Academic Salaries		10,743,972	13,386,832	260,225	13,647,057
Classified Salaries					
Non-Instructional Salaries					
Regular Status	2100		5,651,909	166,018	5,817,927
Other	2300		624,367	27,863	652,230
Total Non-Instructional Salaries		0	6,276,276	193,881	6,470,157
Instructional Aides					
Regular Status	2200	687,653	687,653		687,653
Other	2400	151,417	151,417		151,417
Total Instructional Aides		839,070	839,070	0	839,070
Total Classified Salaries		839,070	7,115,346	193,881	7,309,227
Employee Benefits	3000	5,546,058	10,031,116	163,762	10,194,878
Supplies and Materials	4000		658,124		658,124
Other Operating Expenses	5000	115,200	3,931,443	1,872,821	5,804,264
Equipment Replacement	6420				0
Total Expenditures Prior to Exclusions		17,244,300	35,122,861	2,490,689	37,613,550

SUPPLEMENTAL DATA

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2018-2019

Budget Year: 2019-2020

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	503,807	503,807		503,807
Student Health Services Above Amount Collected	6441				0
Student Transportation	6491		92,555		92,555
Noninstructional Staff-Retirees' Benefits and Retirement Incentives	6740		469,905		469,905
Objects to Exclude	Object Code				
Rents and Leases	5060				0
Lottery Expenditures					
Academic Salaries	1000				0
Classified Salaries	2000		884,700		884,700
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: 2018-2019

Budget Year: 2019-2020

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		28,617		28,617
Equipment	6400				
Equipment - Additional	6410		30,115	114,449	144,564
Equipment - Replacement	6420				0
Total Equipment		0	30,115	114,449	144,564
Total Capital Outlay		0	58,732	114,449	173,181
Other Outgo	7000				0
Total Exclusions		503,807	2,009,699	114,449	2,124,148
Total for ECS 84362, 50% Law		16,740,493	33,113,162	2,376,240	35,489,402
Percent of CEE (Instructional Salary Cost / Total CEE)		50.56%	100.00%		
50% of Current Expense of Education			16,556,581		
Nonexempted (Remaining) Deficiency from second preceeding Fiscal Year					
Amount Required to be Expended for Salaries of Classroom Instructors		16,740,493	33,113,162	2,376,240	35,489,402
Reconciliation to Unrestricted General Fund Expenditures					
Total Expenditures Prior to Exclusions		17,244,300	35,122,861	2,490,689	37,613,550
Capital Expenditures	6000	30,115	208,171	9,097	217,268
Equipment Replacement (Back out)	6420		0	0	0
Total Unrestricted General Fund Expenditures		17,274,415	35,331,032	2,499,786	37,830,818

For Year Ended June 30, 2019

District ID: 710

Name: COMPTON

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		158	158
In County Treasury	9112	14,921,979	11,143,163	26,065,142
Cash With Fiscal Agents	9113			0
Revolving Cash Accounts	9114	25,000		25,000
Investments (at cost)	9120			0
Accounts Receivable	9130	1,324,416	949,416	2,273,832
Due from Other Funds	9140			0
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			0
Prepaid Items	9220	268,707	443,919	712,626
TOTAL ASSETS		16,540,102	12,536,656	29,076,758
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	1,291,299	1,065,102	2,356,401
Accrued Salaries and Wages Payable	9520	1,822,100	345,800	2,167,900
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	829,880	4,780,013	5,609,893
TOTAL LIABILITIES		3,943,279	6,190,915	10,134,194

For Year Ended June 30, 2019

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	268,707	443,919	712,626
Restricted Fund Balance	9752		5,901,822	5,901,822
Committed Fund Balance	9753			0
Assigned Fund Balance	9754	2,550,000		2,550,000
Total Designated Fund Balance		2,818,707	6,345,741	9,164,448
Uncommitted Fund Balance	9790	9,778,116		9,778,116
TOTAL FUND EQUITY		12,596,823	6,345,741	18,942,564
TOTAL LIABILITIES AND FUND EQUITY		16,540,102	12,536,656	29,076,758

COMBINED BALANCE SHEET

For Year Ended June 30, 2019

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	9,938,019		
Cash With Fiscal Agents	9113			
Investments (at cost)	9120			
Accounts Receivable	9130			
Due from Other Funds	9140			
TOTAL ASSETS		9,938,019	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, 2019

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	9,938,019		
Committed Fund Balance	9753			
Assigned Fund Balance	9754			
Total Designated Fund Balance		9,938,019	0	0
Uncommitted Fund Balance	9790			
TOTAL FUND EQUITY		9,938,019	0	0
TOTAL LIABILITIES AND FUND EQUITY		9,938,019	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, 2019

District ID: 710

Name: COMPTON

Description	CA	31	32	33	34	35	39
	(Object)	Bookstore Fund	Cafeteria Fund	Child Development Fund	Farm Operation Fund	Revenue Bond Project Fund	Other Special Revenue Fund
ASSETS							
Cash, Investments, and Receivables	9100						
Cash:							
Awaiting Deposit and in Banks	9111						
In County Treasury	9112			9,068			
Cash With Fiscal Agents	9113						
Revolving Cash Accounts	9114						
Investments (at cost)	9120						
Accounts Receivable	9130			95,647			
Due from Other Funds	9140						
Inventories, Stores, and Prepaid Items	9200						
Inventories and Stores	9210						
Prepaid Items	9220						
TOTAL ASSETS		0	0	104,715	0	0	0
LIABILITIES							
Current Liabilities and Deferred Revenue	9500						
Accounts Payable	9510			24,826			
Accrued Salaries and Wages Payable	9520			46,927			
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	71,753	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, 2019

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	32,962	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	32,962	0	0	0
Uncommitted Fund Balance	9790	0	0	0	0	0	0
TOTAL FUND EQUITY		0	0	32,962	0	0	0
TOTAL LIABILITIES AND FUND EQUITY		0	0	104,715	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2019

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	900,054		52,458,709
Cash With Fiscal Agents	9113			
Revolving Cash Accounts	9114			
Investments (at cost)	9120			
Accounts Receivable	9130	1,863,739		293,652
Due from Other Funds	9140			1,862,819
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			
Prepaid Items	9220	8,221		
TOTAL ASSETS		2,772,014	0	54,615,180
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	66,832		2,225,249
Accrued Salaries and Wages Payable	9520			
Compensated Absences Payable Current	9530			
Due to Other Funds	9540	1,862,819		
Temporary Loans	9550			
Current Portion of Long-Term Debt	9560			
Deferred Revenues	9570	303,400		
TOTAL LIABILITIES		2,233,051	0	2,225,249

COMBINED BALANCE SHEET

For Year Ended June 30, 2019

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			52,389,931
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	52,389,931
Fund Balance (GASB 54)	9750			
Nonspendable Fund Balance	9751			
Restricted Fund Balance	9752	538,963		
Committed Fund Balance	9753			
Assigned Fund Balance	9754			
Total Designated Fund Balance		538,963	0	0
Uncommitted Fund Balance	9790			
TOTAL FUND EQUITY		538,963	0	52,389,931
TOTAL LIABILITIES AND FUND EQUITY		2,772,014	0	54,615,180

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2019

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, 2019

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, 2019

District ID: 710

Name: COMPTON

Description	CA (Object)	51 Bookstore Fund	52 Cafeteria Fund	53 Farm Operations Fund	59 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, 2019

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	3,671,195	672,744
Cash With Fiscal Agents	9113		
Revolving Cash Accounts	9114	200,000	50,000
Investments (at cost)	9120		
Accounts Receivable	9130	14,796	3,357
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		3,885,991	726,101

COMBINED BALANCE SHEET

For Year Ended June 30, 2019

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	10,504	
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	758,682	
Deferred Revenues	9570		
Total Current Liabilities and Deferred Revenue		769,186	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
TOTAL LIABILITIES	968	769,186	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2019

District ID: 710

Name: COMPTON

Description	CA	61	69
	(Object)	Self-Insurance Fund	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	3,116,805	726,101
Committed Fund Balance	9753		
Assigned Fund Balance	9754		
Total Designated Fund Balance		3,116,805	726,101
Uncommitted(Unrestricted) Fund Balance	9790		
Other Equity	9800		
Contributed Capital	9810		
Retained Earnings	9850		
Investment in General Fixed Assets	9890		
TOTAL FUND EQUITY		3,116,805	726,101
TOTAL LIABILITIES AND FUND EQUITY		3,885,991	726,101

COMBINED BALANCE SHEET

For Year Ended June 30, 2019

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	267,302							70,890
In County Treasury	9112		48,513		586,178	81,233			
Cash With Fiscal Agents	9113								
Revolving Cash Accounts	9114								
Investments (at cost)	9120								
Accounts Receivable	9130	49,881	240		192,897	444			
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	0	0	0	0	0	0
TOTAL ASSETS		317,183	48,753	0	779,075	81,677	0	0	70,890

COMBINED BALANCE SHEET

For Year Ended June 30, 2019

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	19,045			271,627	42,482			70,890
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				52,009				
Total Current Liabilities and Deferred Revenue		19,045	0	0	323,636	42,482	0	0	70,890
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	0	0	0	0
TOTAL LIABILITIES	968	19,045	0	0	323,636	42,482	0	0	70,890

COMBINED BALANCE SHEET

For Year Ended June 30, 2019

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	298,138	48,753		455,439	39,195			
Committed Fund Balance	9753								
Assigned Fund Balance	9754								
Total Designated Fund Balance		298,138	48,753	0	455,439	39,195	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		298,138	48,753	0	455,439	39,195	0	0	0
TOTAL LIABILITIES AND FUND EQUITY		317,183	48,753	0	779,075	81,677	0	0	70,890

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2018-2019

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		313,195	313,195
Workforce Investment Act	8130			0
Temporary Assistance for Needy Families (TANF)	8140		90,320	90,320
Student Financial Aid	8150			0
Veterans Education	8160			0
Vocational and Technical Education Act (VATEA)	8170			0
Other Federal Revenues	8190		163,050	163,050
Total Federal Revenues	8100	0	566,565	566,565
State Revenues	8600			
General Apportionments	8610			0
Apprenticeship Apportionment	8611			0
State General Apportionment	8612	24,612,668		24,612,668
Other General Apportionment	8613	523,338		523,338
General Categorical Programs	8620			
Child Development	8621			0
Extended Opportunity Programs and Services(EOPS)	8622		1,145,105	1,145,105
Disabled Students Programs and Services(DSPS)	8623		381,929	381,929
Temporary Assistance for Needy Families (TANF)	8624			0
California Work Opportunity and Responsibility to Kids (CalWORKs)	8625		520,255	520,255
Telecommunications and Technology Infrastructure Program (TTIP)	8626			0
Other General Categorical Programs	8627		3,882,647	3,882,647

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2018-2019

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	5,421,781		5,421,781
Reimbursable Categorical Programs	8650			
Instructional Improvement Grant	8651			0
Other Reimbursable Categorical Programs	8652		486,114	486,114
State Tax Subventions	8670			
Homeowners' Property Tax Relief	8671	32,037		32,037
Timber Yield Tax	8672			0
Other State Tax Subventions	8673	343		343
State Non-Tax Revenues	8680			
State Lottery Proceeds	8681	884,700	108,129	992,829
State Mandated Costs	8685	181,139		181,139
Other State Non-Tax Revenues	8686			0
Other State Revenues	8690	1,068,310	3,933,165	5,001,475
Total State Revenues	8600	32,724,316	10,457,344	43,181,660

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2018-2019

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	4,549,662		4,549,662
Tax Allocation, Supplemental Roll	8812	126,183		126,183
Tax Allocation, Unsecured Roll	8813	68,915		68,915
Prior Years Taxes	8816	135,402		135,402
Education Revenues Augmentation Fund (ERAF)	8817			0
Redevelopment Agency Funds - Pass Through	8818	597,178		597,178
Redevelopment Agency Funds - Residual	8819	221,619		221,619
Redevelopment Agency Funds - Asset Liquidation	8819.1	26,133		26,133
Contributions, Gifts, Grants, and Endowments	8820		302,417	302,417
Contract Services	8830			
Contract Instructional Services	8831			0
Other Contract Services	8832	16,900	406,215	423,115
Sales and Commissions	8840			0
Rentals and Leases	8850	31,392		31,392
Interest and Investment Income	8860	299,270	161,067	460,337
Student Fees and Charges	8870			
Community Services Classes	8872			0
Dormitory	8873			0
Enrollment	8874	1,131,399		1,131,399
Contra Revenue Account	8874.1	(120,647)		(120,647)
Field Trips and Use of Nondistrict Facilities	8875			0
Health Services	8876	11,644	99,763	111,407
Instructional Materials Fees and Sales of Materials	8877			0
Insurance	8878			0
Student Records	8879	7,697		7,697
Nonresident Tuition	8880	109,496		109,496
Parking Services and Public Transportation	8881		64,972	64,972
Other Student Fees and Charges	8885	154,608		154,608
Other Local Revenues	8890	402,767	9,629	412,396
Total Local Revenues	8800	7,769,618	1,044,063	8,813,681
Total Revenues		40,493,934	12,067,972	52,561,906

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2018-2019

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#		7,538	7,538
Total Other Financing Sources	8900	0	7,538	7,538
Total Revenues and Other Financing Sources		40,493,934	12,075,510	52,569,444

For Actual Year: 2018-2019

Budget Year: 2019-2020

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 Natual Resources	0100						0
Architecture and Environmental Design	0200						0
Environmental Sciences and Technologies	0300						0
Biological Sciences	0400	1,744,669		3,837	5,715		1,754,221
Business and Management	0500	308,735		2,821			311,556
Communications	0600						0
Computer and Information Science	0700	268,515					268,515
Education	0800	511,915		664			512,579
Engineering and Related Industrial Technology	0900	937,425	31,960	111,735	24,150		1,105,270
Fine and Applied Arts	1000	727,528		2,084			729,612
Foreign language	1100	256,350		7			256,357
Health	1200	1,494,441	191	19,407	250		1,514,289
Consumer Education And Home Economics	1300	687,177	3,145	5,302			695,624
Law	1400	8,762					8,762
Humanities(Letters)	1500	2,325,715		13,975			2,339,690
Library Science	1600						0
Mathematics	1700	2,238,316		9,055			2,247,371
Military Studies	1800						0
Physical Sciences	1900	1,058,724		11,055			1,069,779
Psychology	2000	480,298		195			480,493
Public Affairs and Services	2100	181,254					181,254
Social Sciences	2200	1,244,255		5,998			1,250,253
Commercial Services	3000	527,697					527,697
Interdisciplinary Studies	4900	1,323,730					1,323,730
Instruc Staff-Retirees' Bnfts & Retire Incents	5900	503,807					503,807
Sub-Total Instructional Activites		16,829,313	35,296	186,135	30,115		17,080,859
Total Expenditures for GF Activities*		16,999,099	19,449,168	10,597,435	1,111,216	2,517,397	50,674,315

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

For Actual Year: 2018-2019

Budget Year: 2019-2020

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		1,954,028	87,917	38,997		2,080,942
Course and Curriculum Development	6020						0
Academic / Faculty Senate	6030						0
Other Instructional Administration & Governance	6090						0
Total Instructional Admin. & Governance		0	1,954,028	87,917	38,997	0	2,080,942
Instructional Support Services	6100						
Learning Center	6110	169,786	297,672	6,093			473,551
Library	6120		672,757	126,405	28,617		827,779
Media	6130						0
Museums and Galleries	6140						0
Academic Information Systems and Technology	6150						0
Other Instructional Support Services	6190						0
Total Instructional Support Services		169,786	970,429	132,498	28,617	0	1,301,330
Admissions and Records	6200		726,762	16,726	1,306		744,794
Student Counseling and Guidance	6300						
Counseling and Guidance	6310		792,519	12,921			805,440
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	792,519	12,921	0	0	805,440

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: 2018-2019

Budget Year: 2019-2020

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		169,690	24,277			193,967
Extended Opportunity Programs and Services (EOPS)	6430		203,376				203,376
Health Services	6440						0
Student Personnel Administration	6450		475,503	164,008			639,511
Financial Aid Administration	6460		659,044	11,246			670,290
Job Placement Services	6470						0
Veterans Services	6480						0
Miscellaneous Student Services	6490		6,054,644	4,367,970	899,343	727,237	12,049,194
Total Other Student Services		0	7,562,257	4,567,501	899,343	727,237	13,756,338
Operation and maintenance of Plant	6500						
Building Maintenance and Repairs	6510		465,250	1,095,557	36,340		1,597,147
Custodial Services	6530		1,251,685				1,251,685
Grounds Maintenance and Repairs	6550		164,056				164,056
Utilities	6570						0
Other Operations and Maintenance of Plant	6590						0
Total Operation and Maintenance of Plant	6500	0	1,880,991	1,095,557	36,340	0	3,012,888
Planning, Policymaking and Coordinations	6600		654,747	151,415	2,969		809,131

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

For Actual Year: 2018-2019

Budget Year: 2019-2020

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		185,326	52,456	3,986		241,768
Fiscal Operations	6720		2,095,435	407,186	19,082		2,521,703
Human Resources Management	6730		653,619	485,443	5,689		1,144,751
Noninstruct Staff Retirees' Benefits & Retirement *	6740		469,905				469,905
Staff Development	6750						0
Staff Diversity	6760						0
Logistical Services	6770		256,086	754,640			1,010,726
Management Information Systems	6780		593,899	745,081	35,675		1,374,655
Other General Institutional Support Services	6790						0
Total General Institutional Support Services	6700	0	4,254,270	2,444,806	64,432	0	6,763,508
Community Services & Economic Development	6800						
Community Recreation	6810		18,005	34,164	9,097		61,266
Community Service Classes	6820						0
Community Use of Facilities	6830		105,733				105,733
Economic Development	6840						0
Other Community Services & Economic Development	6890		30,456				30,456
Total Community Services	6800	0	154,194	34,164	9,097	0	197,455

* Noninstructional Staff Retirees' Benefits & Retirement Incentives.

For Actual Year: 2018-2019

Budget Year: 2019-2020

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			135,729			135,729
Child Development Centers	6920		239,991	271,459			511,450
Farm Operations	6930						0
Food Services	6940			90,486			90,486
Parking	6950			914,698			914,698
Student and Co-Curricular Activities	6960		67,736	455,423			523,159
Student Housing	6970						0
Other Ancillary Services	6990						0
Total Ancillary Services	6900	0	307,727	1,867,795	0	0	2,175,522
Auxiliary Operations	7000						
Contract Education	7010						0
Other Auxiliary Operations	7090						0
Total Auxiliary Operations	7000	0	0	0	0	0	0

SUPPLEMENTAL DATA

(Total Unrestricted and Restricted)

For Actual Year: 2018-2019

Budget Year: 2019-2020

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		155,948				155,948
Long-Term Debt and Other Financing	7200						
Long_Term Debt	7210					1,274,396	1,274,396
Tax revenue Anticipation Notes	7220						0
Other Financing	7290						0
Total Long-Term Debt and Other Financing	7200	0	0	0	0	1,274,396	1,274,396
Transfers, Student Aid and Other Outgo	7300						
Transfers	7310					457,538	457,538
Student Aid	7320					58,226	58,226
Other Outgo	7390						0
Total Transfers, Student Aid and Other Outgo	7300	0	0	0	0	515,764	515,764
Sub-Total Non-Instructional Activites		169,786	19,413,872	10,411,300	1,081,101	2,517,397	33,593,456
Total Expenditures General Fund: activities *		16,999,099	19,449,168	10,597,435	1,111,216	2,517,397	50,674,315

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

Gann Appropriations Limit

GANN Report

DISTRICT NAME: COMPTON

I.	2019-2020 Appropriations Limit:			
A.	2018-2019 Appropriations Limit:			\$52,356,968
B.	2019-2020 Price Factor:	1.0385		
C.	Population factor:			
	1. 2017-2018 Second Period Actual FTES	6,201.27		
	2. 2018-2019 Second Period Actual FTES	4,493.45		
	3. 2018-2019 Population change factor (C2/C1)	0.7246		
D.	2018-2019 Limit adjusted by inflation and population factors (A * B * C.3)			\$39,398,467
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)			\$39,398,467
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.	2019-2020 Appropriations Limit (D + E.3 - F.3)			\$39,398,467
II.	2019-2020 Appropriations Subject to Limit:			
A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)			23,960,599
B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)			32,037
C.	Local Property taxes			5,725,091
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.	2019-2020 Appropriations Subject to Limit			\$29,717,727

For Actual Year: 2018-2019

Budget Year: 2019-2020

General Fund

Description	Object Code	Fund: 11		Fund: 12		Fund: 10	
		UNRESTRICTED SUBFUND		RESTRICTED SUBFUND		TOTAL	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100			566,565	491,000	566,565	491,000
State Revenues	8600	32,724,316	32,726,180	10,457,344	7,773,910	43,181,660	40,500,090
Local Revenues	8800	7,769,618	6,987,500	1,044,063	953,220	8,813,681	7,940,720
Total Revenues		40,493,934	39,713,680	12,067,972	9,218,130	52,561,906	48,931,810
EXPENDITURES:							
Academic Salaries	1000	13,647,058	13,938,020	1,513,947	1,975,000	15,161,005	15,913,020
Classified Salaries	2000	7,309,227	7,168,720	2,434,274	2,479,210	9,743,501	9,647,930
Employee Benefits	3000	10,194,879	10,322,460	1,348,882	1,255,500	11,543,761	11,577,960
Supplies and Materials	4000	687,264	970,130	573,478	807,500	1,260,742	1,777,630
Other Operating Expenses and Services	5000	5,804,261	6,095,350	3,532,432	860,000	9,336,693	6,955,350
Capital Outlay	6000	217,268	350,350	893,948	690,920	1,111,216	1,041,270
Total Expenditures		37,859,957	38,845,030	10,296,961	8,068,130	48,156,918	46,913,160
Excess /(Deficiency) of Revenues over Expenditures		2,633,977	868,650	1,771,011	1,150,000	4,404,988	2,018,650
Other Financing Sources	8900			7,538	236,834	7,538	236,834
Other Outgo	7000	1,790,160	1,899,684	727,237	1,100,000	2,517,397	2,999,684
Net Increase/(Decrease) in Fund Balance		843,817	(1,031,034)	1,051,312	286,834	1,895,129	(744,200)
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	11,753,005	12,596,822	5,294,429	6,345,741	17,047,434	18,942,563
Prior Years Adjustments	9020					0	
Adjusted Beginning Balance	9030	11,753,005		5,294,429		17,047,434	
Ending Fund Balance, June 30		12,596,822	11,565,788	6,345,741	6,632,575	18,942,563	18,198,363

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

710 COMPTON

For Actual Year: 2018-2019

Budget Year: 2019-2020

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	69,494					
Local Revenues	8800	11,399,557					
Total Revenues		11,469,051	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	2,079,793					
Debt Interest and Other Service Charges	7120	2,888,160					
Transfers Outgoing	7300 & 7400						
Reserve for Contingencies	7900						
Total Other Outgo	7000	4,967,953	0	0	0	0	0
Net Other Financing Sources / (Other Outgo)	8900 & 7000	(4,967,953)	0	0	0	0	0
Net Increase/Decrease in Fund Balance		6,501,098	0	0	0	0	0
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	3,436,921	9,938,019	0	0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	3,436,921		0		0	
Ending Fund Balance, June 30		9,938,019	9,938,019	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

710 COMPTON

For Actual Year: 2018-2019

Budget Year: 2019-2020

Special Revenue Funds

Description	Object	FUND: 31		FUND 32		FUND 33	
	Code	BOOKSTORE FUND		CAFETERIA FUND		CHILD DEVELOPMENT FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100					136,800	157,845
State Revenues	8600					478,868	411,515
Local Revenues	8800					16,005	12,370
Total Income		0	0	0	0	631,673	581,730
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000					507,876	389,404
Employee Benefits	3000					194,501	162,618
Supplies and Materials	4000					28,977	45,340
Other Operating Expenses and Services	5000					3,713	3,918
Capital Outlay	6000						
Total Expenditures		0	0	0	0	735,067	601,280
Excess /(Deficiency) of Revenues over Expenditures		0	0	0	0	(103,394)	(19,550)
Other Financing Sources	8900					50,000	
Other Outgo	7000					2,725	3,750
Net Increase/(Decrease) in Fund Balance		0	0	0	0	(56,119)	(23,300)
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010		0		0	89,081	32,962
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		0		89,081	
Ending Fund Balance, June 30		0	0	0	0	32,962	9,662

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

710 COMPTON

For Actual Year: 2018-2019

Budget Year: 2019-2020

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						
Local Revenues	8800						
Total Income		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
Excess /(Deficiency) of Revenues over Expenditures		0	0	0	0	0	0
Other Financing Sources	8900						
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: 2018-2019

Budget Year: 2019-2020

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	2,478,583	7,553,000				
Local Revenues	8800	31,084	55,000			838,871	94,361
Total Income		2,509,667	7,608,000	0	0	838,871	94,361
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000	14,194	26,144			704,104	1,159,979
Capital Outlay	6000	3,392,321	8,410,660			7,488,383	15,848,292
Total Expenditures		3,406,515	8,436,804	0	0	8,192,487	17,008,271
Excess /(Deficiency) of Revenues over Expenditures		(896,848)	(828,804)	0	0	(7,353,616)	(16,913,910)
Other Financing Sources	8900					50,120,902	50,120,903
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		(896,848)	(828,804)	0	0	42,767,286	33,206,993
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	1,435,813	538,964	0	0	9,567,021	52,389,931
Prior Years Adustments	9020	(1)				55,624	
Adjusted Beginning Balance	9030	1,435,812		0		9,622,645	
Ending Fund Balance, June 30		538,964	(289,840)	0	0	52,389,931	85,596,924

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

710 COMPTON

For Actual Year: 2018-2019

Budget Year: 2019-2020

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: 2018-2019

Budget Year: 2019-2020

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: 2018-2019

Budget Year: 2019-2020

Internal Service Funds

Description	Object Code	FUND: 61		FUND 69			
		SELF-INSURANCE FUND		OTHER INTERNAL SERVICES FUND			
		Actual	Budget	Actual	Budget		
REVENUES:							
Local Revenues	8800	1,010,010	1,318,670	8,374	3,000		
Other Financing Sources	8900	20,483		400,000	400,000		
Total Income		1,030,493	1,318,670	408,374	403,000		
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000	584,921	595,000	296,611	375,000		
Capital Outlay	6000						
Total Expenditures		584,921	595,000	296,611	375,000		
Net Profit or Loss		445,572	723,670	111,763	28,000		
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		445,572	723,670	111,763	28,000		
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	2,671,234	3,116,805	614,339	726,101		
Prior Years Adjustments	9020	(1)		(1)			
Adjusted Beginning Balance	9030	2,671,233		614,338			
Ending Fund Balance, June 30		3,116,805	3,840,475	726,101	754,101		

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

710 COMPTON

For Actual Year: 2018-2019

Budget Year: 2019-2020

Fiduciary Funds Group

Description	Object	FUND: 71		FUND 72		FUND 73	
	Code	ASSOCIATED STUDENTS TRUST FUND		REPRESENTATION FEE TRUST FUND		BODY CENTER FEE TRUST FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800	114,277	120,000	5,470	10,350		
Total Income		114,277	120,000	5,470	10,350	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000	50,669	60,000		10,000		
Capital Outlay	6000						
Total Expenditures		50,669	60,000	0	10,000	0	0
Excess /(Deficiency) of Revenues over Expenditures		63,608	60,000	5,470	350	0	0
Other Financing Sources	8900						
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		63,608	60,000	5,470	350	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	245,808	309,416	43,284	48,754		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	245,808		43,284		0	
Ending Fund Balance, June 30		309,416	369,416	48,754	49,104	0	0

For Actual Year: 2018-2019

Budget Year: 2019-2020

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	1,184,625	1,230,078				
Local Revenues	8800	33,277	24,680	1,579			
Total Income		1,217,902	1,254,758	1,579	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		1,217,902	1,254,758	1,579	0	0	0
Other Financing Sources	8900						
Other Outgo	7000	1,184,625	1,251,758				
Net Increase/(Decrease) in Fund Balance		33,277	3,000	1,579	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	422,162	455,439	37,618	39,196		0
Prior Years Adjustments	9020			(1)			
Adjusted Beginning Balance	9030	422,162		37,617		0	
Ending Fund Balance, June 30		455,439	458,439	39,196	39,196	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

710 COMPTON

For Actual Year: 2018-2019

Budget Year: 2019-2020

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: 2018-2019

District ID: 710

Name: COMPTON

Fund Number In	Fund Name	Fund Number Out	Fund Name	Amount Transferred
12	RESTRICTED SUBFUND	11	UNRESTRICTED SUBFUND	7,538
33	CHILD DEVELOPMENT FUND	11	UNRESTRICTED SUBFUND	50,000
69	OTHER INTERNAL SERVICES FUND	11	UNRESTRICTED SUBFUND	400,000

For Actual Year: 2018-2019

Budget Year: 2019-2020

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		884,700			108,128	
		Instructional & Institutional Unrestricted				Instructional Materials Proposition 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		884,700		884,700		884,700
Employee Benefits	3000				0		0
Supplies & Materials	4000						
Software	4100				0		0
Books, Magazines, & Periodicals	4200				0		0
Instructional Supplies & Materials	4300				0	108,128	108,128
Noninstructional Supplies & Mtrls	4400				0		0
Total Supplies and Materials		0	0	0	0	108,128	108,128
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	884,700	0	884,700	108,128	992,828
Ending Balance					0	0	0

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	
Budget Fiscal Year Data							
State Lottery Proceeds:	8681		884,700			108,128	
		Instructional & Institutional Unrestricted				Instructional Materials Proposition 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			884,700	884,700		884,700
Employee Benefits	3000				0		0
Supplies & Materials	4000						
Software	4100				0		0
Books, Magazines, & Periodicals	4200				0		0
Instructional Supplies & Materials	4300				0	515,575	515,575
Noninstructional Supplies & Mtrls	4400				0		0
Total Supplies and Materials		0	0	0	0	515,575	515,575
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	0	884,700	884,700	515,575	1,400,275
Ending Balance					0	(407,447)	

Annual Financial and Budget Report

For Actual Year: 2018-2019

District ID: 710

Name: COMPTON

EPA Revenue	5,421,781
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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	5,619,422	0	0	5,619,422
TOTAL		5,619,422	0	0	5,619,422

Annual Financial and Budget Report

For Actual Year: 2018-2019

Budget Year: 2019-2020

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	1,995,316	1,299,191	3,294,507	449,256	15.79%
2018-19	2,222,720	1,671,647	3,894,367	599,860	18.21%
2019-20	2,503,649	1,953,030	4,456,679	562,312	14.44%
2020-21	2,663,976	2,257,064	4,921,040	464,361	10.42%

Does the district have a plan to fund these expenses through 2020-21?
Yes
Explain Yes or No
The District created a Pension Stabilization Trust and appropriates contribution in the annual adopted budget.