

ANNUAL FINANCIAL AND BUDGET REPORT
(Financial Report for Fiscal Year 2014-2015)
(Budget Report for Fiscal Year 2015-2016)

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

10/06/2015

Date



District Superintendent

10/8/15

Date

Contact: Felipe Lopez

(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, 2015. Please submit the report to :

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

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

SUPPLEMENTAL DATA

Analysis of compliance with the 50 Percent Law (ECS 84362)

The Current Expense of Education

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2014-2015

Budget Year: 2015-2016

District ID: 710

Name: COMPTON

	Object Code	Activity (ECSA)		Activity (ECSB)		Activity (ECSX)	
		Instructional Salary Cost AC 0100-5900 & AC 6110	Total CEE AC 0100 - 6799	Excluded Activities AC 6800 - 7390	Total		
Academic Salaries							
Instructional Salaries							
Contract or Regular	1100	6,330,785	6,330,785		6,330,785		6,330,785
Other	1300	3,907,709	3,907,709		3,907,709		3,907,709
Total Instructional Salaries		10,238,494	10,238,494	0	10,238,494		10,238,494
Non-Instructional Salaries							
Contract or Regular	1200		2,265,539	214,729		214,729	2,480,268
Other	1400		226,621				226,621
Total Non-Instructional Salaries		0	2,492,160	214,729		214,729	2,706,889
Total Academic Salaries		10,238,494	12,730,654	214,729		214,729	12,945,383
Classified Salaries							
Non-Instructional Salaries							
Regular Status	2100		4,533,873	85,303		85,303	4,619,176
Other	2300		631,927	24,864		24,864	656,791
Total Non-Instructional Salaries		0	5,165,800	110,167		110,167	5,275,967
Instructional Aides							
Regular Status	2200		536,771				536,771
Other	2400		136,695				136,695
Total Instructional Aides			673,466	0		0	673,466
Total Classified Salaries			673,466	110,167		110,167	5,949,433
Employee Benefits							
	3000		2,953,848			91,720	6,004,775
Supplies and Materials							
	4000		412,262				412,262
Other Operating Expenses							
	5000		3,474,632			1,310,153	4,784,785
Equipment Replacement							
	6420						0
Total Expenditures Prior to Exclusions		13,865,808	28,369,869	1,726,769			30,096,638

CALIFORNIA COMMUNITY COLLEGES

Analysis of compliance with the 50 Percent Law (ECS 84362)

Annual Financial and Budget Report

The Current Expense of Education

SUPPLEMENTAL DATA

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2014-2015

Budget Year: 2015-2016

District ID: 710

Name: COMPTON

	TOP Code	Activity (ECSA)		Activity (ECSB)		Activity (ECSX)	
		ECS 84362 A		ECS 84362 B		Excluded	
		Instructional Salary Cost	Total CEE	Total CEE	Activities	Total	
Exclusions							
Activities to Exclude							
Instructional Staff-Retirees' Benefits and Retirement Incentives	5900	309,650	309,650				309,650
Student Health Services Above Amount Collected	6441						0
Student Transportation	6491						0
Noninstructional Staff-Retirees' Benefits and Retirement Incentives	6740		231,519				231,519
Objects to Exclude	Object Code						
Rents and Leases	5060		757,143				757,143
Lottery Expenditures							
Academic Salaries	1000		570,289				570,289
Classified Salaries	2000		68,736				68,736
Employee Benefits	3000		170,292				170,292
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
Other Operating Expenses and Services	5000						0

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report
SUPPLEMENTAL DATA

Analysis of compliance with the 50 Percent Law (ECS 84362)

The Current Expense of Education

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2014-2015

Budget Year: 2015-2016

District ID: 710

Name: COMPTON

	Object	Activity (ECSA) ECS 84362 A Instructional Salary Cost AC 0100-5900 & AC 6110	Activity (ECSB) ECS 84362 B Total CEE AC 0100 - 6799	Activity (ECSX) Excluded Activities 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		309,650	2,107,629	0	2,107,629
Total for ECS 84362, 50% Law		13,556,158	26,262,240	1,726,769	27,989,009
Percent of CEE (Instructional Salary Cost / Total CEE)		51.62%	100.00%		
50% of Current Expense of Education			13,131,120		
Nonexempted (Remaining) Deficiency from second preceding Fiscal Year					
Amount Required to be Expended for Salaries of Classroom Instructors		13,556,158	26,262,240	1,726,769	27,989,009
Reconciliation to Unrestricted General Fund Expenditures					
Total Expenditures Prior to Exclusions		13,865,808	28,369,869	1,726,769	30,096,638
Capital Expenditures	6000	34,897	954,841	3,158	957,999
Equipment Replacement (Back out)	6420		0	0	0
Total Unrestricted General Fund Expenditures		13,900,705	29,324,710	1,729,927	31,054,637

Compton Community College District
 50% Law Calculation - Final
 As of June 30, 2015

OBJECT CATEGRY	Instr. Sal.	Non-Instr	Total	
	Cost 0100-5999 6110	Sal. Cost 6000-6799	0100-6799	6800-7999
Certificated Salaries				
1101	6,330,785.25	-	6,330,785.25	6,330,785.25
1200 (0100-5999)	-	-	-	-
1230(0100-5999)	-	-	-	-
1250(0100-5999)	-	-	-	-
1252(0100-5999)	-	-	-	-
1270(0100-5999)	-	-	-	-
1272(0100-5999)	-	-	-	-
1275(0100-5999)	-	-	-	-
1200 (6000-6799)	-	2,265,538.83	2,265,538.83	214,728.79
1311	3,907,709.30	-	3,907,709.30	3,907,709.30
1323	-	-	-	-
1330	-	-	-	-
1340	-	-	-	-
1385	-	-	-	-
1300 (6000-6799)	-	-	-	-
1400 (0100-5999)	-	-	-	-
1441(0100-5999)	-	-	-	-
1454(0100-5999)	-	-	-	-
1480(0100-5999)	-	-	-	-
1400 (6000-6799)	-	226,620.73	226,620.73	226,620.73
Total: 1000	10,238,494.55	2,492,159.56	12,730,654.11 (A)	214,728.79
Classified Salaries				
2100 (0100-5999)	-	-	-	-
2100 (6000-6799)	-	4,533,872.51	4,533,872.51	85,303.46
2200 (0100-5999)	536,770.87	-	536,770.87	536,770.87
2200 (6000-6799)	-	-	-	-
2300 (0100-5999)	-	631,926.54	631,926.54	24,864.18
2310	-	-	-	-
2313	-	-	-	-
2320	-	-	-	-
2323	-	-	-	-
2340	-	-	-	-
2390	-	-	-	-
2300 (6000-6799)	-	-	-	-
2400	136,965.00	-	136,965.00	136,965.00
Total: 2000	673,735.87	5,165,799.05	5,839,534.92 (A)	110,167.64
Total: 3000	2,953,847.92	2,959,207.16	5,913,055.08 (A)	91,719.49
Supplies & Materials (4000)	-	412,262.43	412,262.43 (A)	-
Other Operating Exp. & Svcs. (5000)	(B) -	3,474,631.84	3,474,631.84 (A)	1,310,153.10
Total	13,866,078.34	14,504,060.04	28,370,138.38	1,726,769.02
				30,096,907.40

Academic Salaries	10,238,494.55	2,492,159.56	12,730,654.11	
Classified Salaries			-	
Noninstructional (2100 & 2300)		5,165,799.05	5,165,799.05	
Instructional Aides (2200)	673,735.87		673,735.87	
	-----	-----	-----	
Subtotal Classified Salaries	673,735.87	5,165,799.05	5,839,534.92	
Employee Benefits	2,953,847.92	2,959,207.16	5,913,055.08	
Supplies & Materials (4000)	-	412,262.43	412,262.43	
Other Operating Exp. & Svcs (5000)	-	3,474,631.84	3,474,631.84	
Equipment Replacement		-	-	
Total	13,866,078.34	14,504,060.04	28,370,138.38	Activity Code Reclasses
Less Exclusions for C.E.E.				
Lottery	1	(809,317.24)	(809,317.24)	
Facilities Leases	2		-	6830/6810
Rents and Leases	3	(729,474.70)	(729,474.70)	
Equipment Rentals	4	(1,660.20)	(1,660.20)	
Equipment Rental Service Agreements	5	(26,008.34)	(26,008.34)	
License Fee	6		-	
Retiree benefit Costs	7	(309,649.86)	(541,169.06)	
Student Insurance	8		-	6960 Done
Parking Services	9		-	6830 Done
Police Services	10		-	6950 Done
Child Development - salary costs	11		-	6920 Done
ASB	12		-	
R2T4 reclass	13		-	Done
Excluding Activity Codes 6800	14		-	6810
Excluding Activity Codes 0000 (TRAN/D	15		-	7200
Excluding Activity Codes- utilities	16		-	6920/6960/6910/69
CEO (salary/benefits)	17		-	6810 Done
R James (salary/benefits)	18		-	6830 Done
Stella Luna (salary/benefits)	19		-	6830 Done
E Mendoza (salary/benefits)	20		-	6960 Done
Total Exclusions	(309,649.86)	(2,107,629.54)	-	
Totals for ECS 84362, 50 percent law	13,556,428.48	26,262,508.84		
Percentage of CEE	51.62%			
50 Percent of CEE			13,131,254.42	
Over (Under)			425,174.06	

DIST	FUND	RESOURCE GOAL	FUNCTION OBJECT	2 OBJECT	1 OBJECT	LOCATION	JOURNAL PERIOD	FY	AMT	PO_ID	LINE_DESC
64428	01.0	00000.0 08700	62000 1250	12	1	6300000	ZCSRH1504012	14-15	570,289.30	809,317.24	Counselors
64428	01.0	00000.0 08700	62000 2120	21	2	6300000	ZCSRH1504012	14-15	42,456.96		NonInstruc
64428	01.0	00000.0 08700	62000 2140	21	2	6300000	ZCSRH1504012	14-15	20,523.84		Class Sal Te
64428	01.0	00000.0 08700	62000 2310	23	2	6300000	ZCSRH1504012	14-15	5,754.75		Student Wc
64428	01.0	00000.0 08700	62000 3130	31	3	6300000	ZCSRH1504012	14-15	53,078.15		STRS-Oth Ir
64428	01.0	00000.0 08700	62000 3420	34	3	6300000	ZCSRH1504012	14-15	16,800.00		Hlth & Wifr
64428	01.0	00000.0 08700	62000 3430	34	3	6300000	ZCSRH1504012	14-15	69,684.00		Hlth & Wifr
64428	01.0	00000.0 08700	62000 3620	36	3	6300000	ZCSRH1504012	14-15	1,580.79		W/C Other
64428	01.0	00000.0 08700	62000 3630	36	3	6300000	ZCSRH1504012	14-15	22,429.45		W/C Other
64428	01.0	00000.0 08700	62000 3730	37	3	6300000	ZCSRH1504012	14-15	6,720.00		CASH in Lie

729,474.70

BusinessUr	Fiscal_Yea	Pd_From	Pd_To	Fund	Resource	Categorica	Location	Object	2Object	1Object	Activity	Actuals_Amount	Business_1	Fund_Desr	Resource_
64428	01.0	00000.0	00000	10000	5600	56	5	6010000	APA78004:008		14-15	580.00		American F	
64428	01.0	00000.0	00000	19000	5600	56	5	0900000	ZCEARE14:001		14-15	(596.94)		AIRGAS USA,LLC	
64428	01.0	00000.0	00000	19000	5600	56	5	0900000	APA76049:001		14-15	596.94		Airgas Usa,	
64428	01.0	00000.0	00000	19000	5600	56	5	0900000	APA78294:009		14-15	523.00		Us Equipm	
64428	01.0	00000.0	00000	19000	5600	56	5	0900000	APA78369:009		14-15	1,240.00		Harland Te	
64428	01.0	00000.0	00000	83000	5600	56	5	6780000	ZCEARE14:001		14-15	(1,637.52)		XEROX CORPORATION	
64428	01.0	00000.0	00000	83000	5600	56	5	6780000	ZCEARE14:001		14-15	(18,008.65)		XEROX CORPORATION	
64428	01.0	00000.0	00000	83000	5600	56	5	6780000	ZCEARSH0:001		14-15	(880.16)		Rentals, Leases and Re	
64428	01.0	00000.0	00000	83000	5600	56	5	6780000	ZCEA1501:012		14-15	18,953.78		XEROX CORPORATION	
64428	01.0	00000.0	00000	83000	5600	56	5	6780000	ZCEA1502:012		14-15	19,588.51		XEROX CORPORATION	
64428	01.0	00000.0	00000	83000	5600	56	5	6780000	ZCEA1503:998		14-15	2,574.60		XEROX CORPORATION	
64428	01.0	00000.0	00000	83000	5600	56	5	6780000	ZCEA1503:998		14-15	6,201.69		XEROX CORPORATION	
64428	01.0	00000.0	00000	83000	5600	56	5	6780000	ZCEA1503:998		14-15	(161.59)		XEROX CORPORATION	
64428	01.0	00000.0	00000	83000	5600	56	5	6780000	APA75995:001		14-15	19,646.17		Xerox Corp	
64428	01.0	00000.0	00000	83000	5600	56	5	6780000	APA76347:002		14-15	880.16		Q Documei	
64428	01.0	00000.0	00000	83000	5600	56	5	6780000	APA76855:003		14-15	18,895.76		Xerox Corp	
64428	01.0	00000.0	00000	83000	5600	56	5	6780000	APA76900:003		14-15	1,660.40		Xerox Corp	
64428	01.0	00000.0	00000	83000	5600	56	5	6780000	APA77035:004		14-15	5,150.88		Xerox Corp	
64428	01.0	00000.0	00000	83000	5600	56	5	6780000	APA77063:004		14-15	40,291.61		Xerox Corp	
64428	01.0	00000.0	00000	83000	5600	56	5	6780000	APA77287:005		14-15	9,102.24		Xerox Corp	
64428	01.0	00000.0	00000	83000	5600	56	5	6780000	APA77313:005		14-15	5,542.41		Xerox Corp	
64428	01.0	00000.0	00000	83000	5600	56	5	6780000	APA77449:005		14-15	2,167.20		Xerox Corp	
64428	01.0	00000.0	00000	83000	5600	56	5	6780000	APA77486:006		14-15	1,691.80		Xerox Corp	
64428	01.0	00000.0	00000	83000	5600	56	5	6780000	APA77525:006		14-15	23,881.98		Xerox Corp	
64428	01.0	00000.0	00000	83000	5600	56	5	6780000	APA77604:006		14-15	5,983.65		Xerox Corp	
64428	01.0	00000.0	00000	83000	5600	56	5	6780000	APA77684:006		14-15	1,691.80		Xerox Corp	
64428	01.0	00000.0	00000	83000	5600	56	5	6780000	APA77780:007		14-15	4,832.78		Xerox Corp	
64428	01.0	00000.0	00000	83000	5600	56	5	6780000	APA77821:007		14-15	17,031.18		Xerox Corp	
64428	01.0	00000.0	00000	83000	5600	56	5	6780000	APA77956:008		14-15	4,889.04		Xerox Corp	
64428	01.0	00000.0	00000	83000	5600	56	5	6780000	APA78134:008		14-15	863.88		Xerox Corp	
64428	01.0	00000.0	00000	83000	5600	56	5	6780000	APA78294:009		14-15	863.88		Xerox Corp	
64428	01.0	00000.0	00000	83000	5600	56	5	6780000	APA78381:009		14-15	37,870.26		Xerox Corp	
64428	01.0	00000.0	00000	83000	5600	56	5	6780000	APA78414:009		14-15	8,818.76		Xerox Corp	
64428	01.0	00000.0	00000	83000	5600	56	5	6780000	APA78414:009		14-15	4,321.30		Xerox Corp	
64428	01.0	00000.0	00000	83000	5600	56	5	6780000	APA78414:009		14-15	17,994.68		Xerox Corp	
64428	01.0	00000.0	00000	83000	5600	56	5	6780000	APA78414:009		14-15	6,323.67		Xerox Corp	
64428	01.0	00000.0	00000	83000	5600	56	5	6780000	APA78598:010		14-15	19,056.67		Xerox Corp	
64428	01.0	00000.0	00000	83000	5600	56	5	6780000	APA78648:010		14-15			Xerox Corp	

BusinessUr	Fiscal_Yea	Pd_From	Pd_To	Fund	Resource	CategoricalLocation	Object	2Object	1Object	Activity	Actuals_Ar	Business_I	Fund_Desc	Resource_
64428	01.0	00000.0	00000	87000	5646	56	6510000	ZCEARE14C.001	6510000	14-15	(834.88)	AHERN RENTALS	AHERN RENTALS	
64428	01.0	00000.0	00000	87000	5646	56	6510000	APA75995:001	6510000	14-15	834.88	AHERN RENTALS	AHERN RENTALS	Ahern Rent
64428	01.0	00000.0	00000	87000	5646	56	6510000	APA77474:006	6510000	14-15	1,525.20	AHERN RENTALS	AHERN RENTALS	American F
64428	01.0	00000.0	00000	87000	5646	56	6510000	APA77553:006	6510000	14-15	135.00	AHERN RENTALS	AHERN RENTALS	Ahern Rent
											1,660.20			

BusinessUr	Fiscal_Yea	Pd_From	Pd_To	Fund	Resource	Categoria	Location	Object	2Object	1Object	Activity	Actuals_Am	Business_I	Fund_Descr	Resource_Goal_Unit	Function_L	Object_Description
64428	2014	0	998	01.0	00000.0	00000	50000	5640	56	5	66000000	3,136.00	COMPTON	General Fu	Unrestrictd Default	Presidents	Equipment Service Agreements
64428	2014	0	998	01.0	00000.0	00000	76710	5640	56	5	64500000	13,538.75	COMPTON	General Fu	Unrestrictd Default	Civic Centk	Equipment Service Agreements
64428	2014	0	998	01.0	00000.0	00000	82500	5640	56	5	67200000	9,333.59	COMPTON	General Fu	Unrestrictd Default	Fiscal Serv	Equipment Service Agreements

26,008.34

BusinessUr	Fiscal_Yea	Pd_From	Pd_To	Fund	Resource	Categorical	Location	Object	2Object	1Object	Activity	Actuals_Amount
												674,595.85
64428	2014	0	998	01.0	00000.0	00000	00000	3411	34	3	5900000	143,730.43
64428	2014	0	998	01.0	00000.0	00000	85000	3411	34	3	5900000	271,913.30
64428	2014	0	998	01.0	00000.0	00000	85000	3412	34	3	5900000	-
64428	2014	0	998	01.0	00000.0	00000	85000	3411	34	3	6740000	-
64428	2014	0	998	01.0	00000.0	00000	00000	3412	34	3	6740000	106,269.57
64428	2014	0	998	01.0	00000.0	00000	85000	3412	34	3	6740000	152,682.55

DIST	FUND	RESOURCE	GOAL	FUNCTION	OBJECT	2 OBJECT	1 OBJECT	LOCATION	JOURNAL	PERIOD	FY	AMT
64428	01.0	00000.0	00000	82500	3412	34	3	6740000	APA78741	010	14-15	72,611.00
64428	01.0	00000.0	00000	82500	3411	34	3	5900000	APA78741	010	14-15	68,253.00
64428	01.0	00000.0	00000	82500	3411	34	3	4900000	APA78741	010	14-15	60,115.00
64428	01.0	00000.0	00000	82500	3412	34	3	6720000	APA78741	010	14-15	49,021.00
												250,000.00

											3411	310,083.60
											5900000	310,083.60
											3412	231,085.46
											5900000	(433.74)
											6740000	231,519.20
											Grand Total	541,169.06
											5900000	309,649.86
											6740000	231,519.20
												<u>541,169.06</u>

310,083.60

DIST	FUN	RESOU	GOAL	FUNCT	OBJE	(2OBJ1	1OBJ1	LOCATIO	JOURNAL_ID	PERI	FY	AMT
64428	01.0	00000	.00000	85000	3411	34	3	5900000	ZCEARE1402	001	14-15	(13,275.83)
64428	01.0	00000	.00000	85000	3411	34	3	5900000	ZCMV119A	012	14-15	(5,389.43)
64428	01.0	00000	.00000	85000	3411	34	3	5900000	ZCMV108A	011	14-15	(4,458.77)
64428	01.0	00000	.00000	85000	3411	34	3	5900000	ZCMV78A	009	14-15	(4,128.72)
64428	01.0	00000	.00000	85000	3411	34	3	5900000	ZCMV70A	008	14-15	(4,030.89)
64428	01.0	00000	.00000	85000	3411	34	3	5900000	ZCMV66A	007	14-15	(3,963.08)
64428	01.0	00000	.00000	85000	3411	34	3	5900000	ZCMV54A	006	14-15	(3,914.36)
64428	01.0	00000	.00000	85000	3411	34	3	5900000	ZCEARE1402	001	14-15	(3,626.25)
64428	01.0	00000	.00000	85000	3411	34	3	5900000	ZCMV115A	012	14-15	(3,264.75)
64428	01.0	00000	.00000	85000	3411	34	3	5900000	ZCMV102A	010	14-15	(3,062.76)
64428	01.0	00000	.00000	85000	3411	34	3	5900000	ZCMV116A	012	14-15	(2,562.10)
64428	01.0	00000	.00000	85000	3411	34	3	5900000	ZCMV23A	004	14-15	(2,076.75)
64428	01.0	00000	.00000	85000	3411	34	3	5900000	ZCMV16A	003	14-15	(1,902.15)
64428	01.0	00000	.00000	85000	3411	34	3	5900000	ZCMV42A	005	14-15	(1,837.52)
64428	01.0	00000	.00000	85000	3411	34	3	5900000	ZCEARE1402	001	14-15	(1,266.00)
64428	01.0	00000	.00000	85000	3411	34	3	5900000	ZCEARE1402	001	14-15	(298.68)
64428	01.0	00000	.00000	85000	3411	34	3	5900000	ZCEARE1402	001	14-15	(30.41)
64428	01.0	00000	.00000	85000	3411	34	3	5900000	APA7668127	003	14-15	27.87
64428	01.0	00000	.00000	85000	3411	34	3	5900000	APA7735612	005	14-15	27.87
64428	01.0	00000	.00000	85000	3411	34	3	5900000	ZCEAR1402A	001	14-15	30.41
64428	01.0	00000	.00000	85000	3411	34	3	5900000	APA7622498	001	14-15	30.41
64428	01.0	00000	.00000	85000	3411	34	3	5900000	APA7633195	002	14-15	126.00
64428	01.0	00000	.00000	85000	3411	34	3	5900000	APA7691620	004	14-15	132.48
64428	01.0	00000	.00000	85000	3411	34	3	5900000	APA7758020	006	14-15	132.48
64428	01.0	00000	.00000	85000	3411	34	3	5900000	APA7826885	009	14-15	215.58
64428	01.0	00000	.00000	85000	3411	34	3	5900000	APA7772044	007	14-15	220.07
64428	01.0	00000	.00000	85000	3411	34	3	5900000	APA7784520	007	14-15	220.07
64428	01.0	00000	.00000	85000	3411	34	3	5900000	APA7806046	008	14-15	220.07
64428	01.0	00000	.00000	85000	3411	34	3	5900000	APA7849961	010	14-15	220.07
64428	01.0	00000	.00000	85000	3411	34	3	5900000	APA8117594	012	14-15	220.07
64428	01.0	00000	.00000	85000	3411	34	3	5900000	APA8230199	012	14-15	220.07
64428	01.0	00000	.00000	85000	3411	34	3	5900000	APA7644538	002	14-15	259.69
64428	01.0	00000	.00000	85000	3411	34	3	5900000	APA7655767	002	14-15	287.56
64428	01.0	00000	.00000	85000	3411	34	3	5900000	APA7697698	004	14-15	287.56
64428	01.0	00000	.00000	85000	3411	34	3	5900000	APA7849960	010	14-15	293.86
64428	01.0	00000	.00000	85000	3411	34	3	5900000	APA7907704	011	14-15	293.86
64428	01.0	00000	.00000	85000	3411	34	3	5900000	ZCEAR1402A	001	14-15	298.68
64428	01.0	00000	.00000	85000	3411	34	3	5900000	APA7617084	001	14-15	298.68
64428	01.0	00000	.00000	85000	3411	34	3	5900000	APA7740629	005	14-15	298.68
64428	01.0	00000	.00000	85000	3411	34	3	5900000	APA7783295	007	14-15	305.25

231,085.46

DIST	FUN	RESOU	GOAL	FUNCT	OBJE(2OBJ1	1OBJ1	LOCATIO	JOURNAL_ID	PERI	FY	AMT
64428	01.0	00000	00000	85000	3412	34	3	5900000	ZCMV116A	012	14-15	(216.87)
64428	01.0	00000	00000	85000	3412	34	3	5900000	ZCMV119A	012	14-15	(216.87)
64428	01.0	00000	00000	85000	3412	34	3	6740000	ZCEARE1402	001	14-15	(8,475.08)
64428	01.0	00000	00000	85000	3412	34	3	6740000	ZCEARE1402	001	14-15	(1,327.02)
64428	01.0	00000	00000	85000	3412	34	3	6740000	ZCEARE1402	001	14-15	(543.15)
64428	01.0	00000	00000	85000	3412	34	3	6740000	ZCMV78A	009	14-15	(495.31)
64428	01.0	00000	00000	85000	3412	34	3	6740000	ZCMV108A	011	14-15	(433.74)
64428	01.0	00000	00000	85000	3412	34	3	6740000	ZCMV42A	005	14-15	(418.99)
64428	01.0	00000	00000	85000	3412	34	3	6740000	ZCEARE1401	001	14-15	(327.00)
64428	01.0	00000	00000	85000	3412	34	3	6740000	ZCMV54A	006	14-15	(216.87)
64428	01.0	00000	00000	85000	3412	34	3	6740000	ZCMV66A	007	14-15	(216.87)
64428	01.0	00000	00000	85000	3412	34	3	6740000	ZCMV70A	008	14-15	(216.87)
64428	01.0	00000	00000	85000	3412	34	3	6740000	ZCMV102A	010	14-15	(216.87)
64428	01.0	00000	00000	85000	3412	34	3	6740000	ZCMV85A	010	14-15	(35.05)
64428	01.0	00000	00000	85000	3412	34	3	6740000	ZCEARE1402	001	14-15	(27.87)
64428	01.0	00000	00000	85000	3412	34	3	6740000	ZCEAR1402A	001	14-15	27.87
64428	01.0	00000	00000	85000	3412	34	3	6740000	APA7622498	001	14-15	27.87
64428	01.0	00000	00000	85000	3412	34	3	6740000	APA7668127	003	14-15	30.41
64428	01.0	00000	00000	85000	3412	34	3	6740000	APA7735612	005	14-15	30.41
64428	01.0	00000	00000	85000	3412	34	3	6740000	APA7644538	002	14-15	100.15
64428	01.0	00000	00000	85000	3412	34	3	6740000	APA7826885	009	14-15	101.92
64428	01.0	00000	00000	85000	3412	34	3	6740000	APA7739295	005	14-15	122.93
64428	01.0	00000	00000	85000	3412	34	3	6740000	APA7783295	007	14-15	126.80
64428	01.0	00000	00000	85000	3412	34	3	6740000	APA7655767	002	14-15	130.56
64428	01.0	00000	00000	85000	3412	34	3	6740000	APA7697698	004	14-15	130.56
64428	01.0	00000	00000	85000	3412	34	3	6740000	APA7772044	007	14-15	132.48
64428	01.0	00000	00000	85000	3412	34	3	6740000	APA7806046	008	14-15	132.48
64428	01.0	00000	00000	85000	3412	34	3	6740000	APA7849961	010	14-15	132.48
64428	01.0	00000	00000	85000	3412	34	3	6740000	APA8117594	012	14-15	132.48
64428	01.0	00000	00000	85000	3412	34	3	6740000	APA8230199	012	14-15	132.48
64428	01.0	00000	00000	85000	3412	34	3	6740000	APA7849960	010	14-15	153.34
64428	01.0	00000	00000	85000	3412	34	3	6740000	APA7691620	004	14-15	163.93
64428	01.0	00000	00000	85000	3412	34	3	6740000	APA7907704	011	14-15	185.04
64428	01.0	00000	00000	85000	3412	34	3	6740000	APA7589090	001	14-15	327.00
64428	01.0	00000	00000	85000	3412	34	3	6740000	APA7691620	004	14-15	327.00
64428	01.0	00000	00000	85000	3412	34	3	6740000	APA7783295	007	14-15	327.00
64428	01.0	00000	00000	85000	3412	34	3	6740000	ZCEA1503AP	998	14-15	336.00
64428	01.0	00000	00000	85000	3412	34	3	6740000	APA7844565	010	14-15	336.00
64428	01.0	00000	00000	85000	3412	34	3	6740000	APA7668127	003	14-15	384.75
64428	01.0	00000	00000	85000	3412	34	3	6740000	APA7758020	006	14-15	384.91

Row Labels	Sum of AMT	
1	12,945,382.90	
2	5,949,432.90	
3	6,004,774.57	
4	412,262.43	
5	4,784,784.94	30,096,637.74
6	957,998.66	
7	2,074,492.83	
Grand Total	33,129,129.23	

Row Labels	Sum of AMT	
3	6,004,774.57	
0400000	226,047.03	
0500000	107,399.60	
0600000	824.02	
0700000	68,870.27	
0800000	87,908.98	
0900000	259,480.64	
1000000	104,522.52	
1100000	29,871.43	
1200000	269,089.15	
1300000	92,532.23	
1400000	1,105.37	
1500000	380,334.29	
1700000	387,159.24	
1900000	128,155.47	
2000000	62,406.49	
2100000	13,825.62	
2200000	180,334.22	
4900000	132,238.35	
5900000	421,743.00	2,953,847.92
6010000	318,041.89	
6110000	108,443.88	
6120000	135,647.99	
6200000	138,784.17	
6300000	207,697.40	
6420000	43,477.58	
6430000	34,381.69	
6450000	99,250.12	
6460000	135,500.71	
6490000	110,887.73	
6510000	157,590.85	
6530000	373,288.91	
6550000	7,229.04	
6600000	82,172.32	
6710000	5,496.05	
6720000	465,737.76	
6730000	173,244.65	
6740000	231,519.20	
6770000	42,911.54	
6780000	87,903.68	2,959,207.16
6810000	5,689.68	
6830000	25,257.73	
6890000	12,206.18	
6920000	36,780.71	

6960000	11,785.19	91,719.49
4	412,262.43	
0400000	2,964.24	
0900000	21,584.49	
1200000	4,633.24	
1300000	293.00	
1500000	181.40	
1900000	40.86	
2200000	-	
6010000	12,389.06	
6110000	4,359.22	
6120000	13,582.02	
6200000	7,060.28	
6300000	8,575.29	
6450000	41,880.36	
6460000	6,213.65	
6490000	65,337.63	
6510000	128,809.12	
6600000	26,829.23	
6720000	15,280.90	
6730000	10,030.26	
6780000	42,218.18	
5	4,784,784.94	
0000000	157,732.06	
0400000	4,691.59	
0800000	10,349.90	
0900000	4,236.68	
1000000	2,038.74	
1200000	20,331.14	
1300000	2,286.26	
1500000	12,901.70	
1700000	6,692.59	
1900000	6,389.34	
2000000	440.60	
2200000	5,721.90	
4900000	1,722.42	
6010000	62,428.20	
6110000	2,990.10	
6120000	11,118.29	
6200000	18,618.50	
6300000	22,607.33	
6420000	22,879.44	
6450000	17,835.90	
6460000	16,603.53	
6490000	100,349.70	
6490020	0.00	
6510000	467,672.82	

6570000	527,070.83		
6600000	213,886.50		
6710000	187,345.51		
6720000	205,473.92		
6730000	270,653.26		
6770000	440,733.80		
6780000	650,829.29	3,474,631.84	
6890000	1,080.00		
6910000	32,659.55		
6920000	92,679.14		
6940000	56,829.66		
6950000	955,925.25		
6960000	170,979.50	1,310,153.10	4,784,784.94
Grand Total	11,201,821.94		

Row Labels	Sum of AMT		
11	6,330,785.25		
0400000	504,205.36		
0500000	363,291.53		
0700000	252,450.87		
0800000	234,820.69		
0900000	484,244.35		
1000000	280,157.48		
1100000	69,366.68		
1200000	616,190.38		
1300000	254,914.47		
1500000	1,020,334.77		
1700000	1,063,714.44		
1900000	301,805.21		
2000000	174,919.87		
2100000	31,620.08		
2200000	519,273.08		
4900000	159,475.99		
12	2,480,267.62		
1200000	55,679.92		
6010000	542,069.82		
6110000	80,415.58		
6120000	218,761.94		
6300000	570,289.30		
6420000	138,724.44		
6430000	124,304.47		
6450000	159,769.58		
6490000	11,008.66		
6600000	144,424.06		
6730000	220,091.06	2,265,538.83	
6890000	61,896.02		
6920000	113,439.00		
6960000	39,393.77	214,728.79	2,480,267.62
13	3,907,709.30		
0400000	366,182.19		
0500000	55,613.85		
0600000	6,087.48		
0700000	40,580.43		
0800000	226,358.48		
0900000	198,280.28		
1000000	192,441.31		
1100000	77,214.90		
1200000	324,841.98		
1300000	134,563.87		
1400000	7,978.72		

1500000	690,995.61		
1700000	563,948.43		
1900000	182,725.29		
2000000	108,960.41		
2100000	63,256.27		
2200000	360,639.45		
4900000	243,934.40		
6490000	63,105.95		
14	226,620.73		
6010000	48,645.26		
6110000	5,725.34		
6120000	83,308.83		
6300000	12,830.04		
6490000	76,111.26		
21	4,619,175.97		
0900000	44,569.00		
6010000	413,413.69		
6110000	41,608.30		
6120000	122,943.25		
6200000	300,320.92		
6300000	64,298.40		
6430000	16,568.76		
6450000	120,805.64		
6460000	304,310.75		
6490000	227,660.16		
6510000	359,120.04		
6530000	773,160.61		
6550000	12,936.68		
6600000	157,354.00		
6720000	1,032,298.19		
6730000	214,110.87		
6770000	86,938.36		
6780000	241,454.89	4,533,872.51	
6830000	62,310.00		
6920000	22,993.46	85,303.46	4,619,175.97
22	536,770.87		
0400000	81,420.17		
0900000	155,504.06		
1200000	101,499.84		
1700000	48,932.40		
1900000	51,549.60		
2200000	97,864.80		
23	656,790.72		
0400000	7,017.00		
0900000	15,963.06		
1200000	278.76		
6010000	33,476.77		

6110000	140,770.42		
6200000	40,198.11		
6300000	6,213.91		
6420000	1,999.00		
6450000	5,768.25		
6460000	31,751.49		
6490000	134,732.04		
6510000	34,246.18		
6530000	45,448.02		
6550000	5,614.15		
6600000	24,979.57		
6710000	48,000.00		
6720000	48,496.63		
6730000	688.08		
6770000	4,635.39		
6780000	1,649.71	631,926.54	
6810000	24,864.18	24,864.18	656,790.72
24	136,695.34		
0900000	13,135.50		
1500000	82,713.65		
1700000	435.20		
6010000	-		
6110000	40,410.99		
29	(0.00)		
0400000	-		
0900000	(0.00)		
6300000	-		
6770000	-		
Grand Total	18,894,815.80		

Allocating Annual Retiree Benefits Expense

Background: Per the Chancellor's Office GASB 45 Accounting Advisory issued June 24, 2010, the current year retiree benefits expense must be allocated between normal cost for active eligible employees and actuarial accrued liabilities for retirees and past service of active retirees. A two step analysis should be conducted to determine the appropriate reporting of each portion to benefits expense. The first step is to determine the pro-rata share of the expense between the normal cost to the actuarial accrued liability based on each component in the ARC (Annual Required Contribution). Then a second calculation should be performed to recognize the costs between instructional and noninstructional for CCFS-311 reporting.

Determine the proportional amounts of between Normal Cost and Amortization of Unfunded Actuarial Accrued Liability (UAAL) in the Annual Required Contribution (ARC)

		% Allocable to Normal Cost	% Allocable to Actuarial Accrued Liability
Normal Cost	\$ 662,466		
Initial UAAL Amortization	764,097		
Residual UAAL Amortization	<u>90,971</u>		
ARC	\$ 1,517,534	44%	56%

Source: Total Comp OPEB Study 3/1/13, p. 12

Allocate Current Year Benefits Expense between Normal Cost and Amortization of UAAL

Expended in Current Year for Retirees Cost (Premiums/Medicare Reimb)	\$ -	\$ -	\$ -
OPEB "set-aside"	<u>250,000</u> ¹⁾	<u>109,135</u> ²⁾	<u>140,865</u>
	\$ 250,000	\$ 109,135	\$ 140,865

¹⁾ Regardless whether or not the funds are applied to an irrevocable trust, this cost should be recorded as a benefits expense (3000) not a transfer out (7000). It is a expense in the current year for benefits to the general fund (or other fund) and a contribution to either the irrevocable trust or the other retiree fund setup to accumulate resources. The treatment is similar to the treatment of insurance expense general fund (or other fund) and contributions to the self insurance fund.

²⁾ Direct OPEB costs of the current value for the year of service for active eligible employees allowed to be charged to categorical programs

Allocate Normal Cost and Amortization UAAL between Instructional and NonInstructional

			Instructional	NonInstructional		Instructional	NonInstructional
Normal Cost							
Instructional	\$ 364,900	55%	\$ 60,114				
NonInstructional	<u>297,566</u>	45%		\$ 49,021			
	\$ 662,466						
Actuarial Accrued Liability							
Actives:							
Instructional	\$ 5,221,816						
NonInstructional	<u>4,904,268</u>						
	\$ 10,126,084						
Retirees:							
Instructional	\$ 2,223,832						
NonInstructional	<u>3,016,777</u>						
	\$ 5,240,609						
Total Instructional	\$ 7,445,648	48%			\$ 68,253		
Total NonInstructional	<u>7,921,045</u>	52%				\$ 72,611	
	\$ 15,366,693						

Source: Total Comp OPEB Study 2/5/14, p. 11

Recording of Benefits Expense

Object 3000, Program 59xxxx	\$ 68,253
Object 3000, Program 67xxxx	72,611
Object 3000, Program <=49xxxx	60,114
Object 3000, Program >6xxxx	<u>49,021</u>
Total Retiree Benefits Expense	\$ 250,000

For our district, there is a net detrimental effect of recording the normal cost under GASB 45. \$109K is now introduced into the 50% Law calculation. Because our split between instructional and noninstructional is lower on the noninstructional side, we have a net deduction of \$11,093 to the "bad side" of the calculation. While under the pay-as-you-go recording, the entire amount was excluded from the calculation. The net effect will vary from district to district depending on their instructional/noninstructional.

Consistent with the Chancellor's Office GASB 45 Accounting Advisory issued June 24, 2010, the \$109K is required to be recognized as a "current cost of education" and included in the 50% Law calculation in order to charge categoricals their portion of OPEB for active employees working within a categorical program for their current year cost of the future benefit earned during the year.