

California Community Colleges

ANNUAL FINANCIAL AND BUDGET REPORT
(Financial Report for Fiscal Year 2015-2016)
(Budget Report for Fiscal Year 2016-2017)

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


Date


District Superintendent


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, 2016. 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
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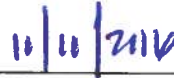
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For Actual Year: 2015-2016

Budget Year: 2016-2017

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	6,791,209	6,791,209		6,791,209
Other	1300	3,746,768	3,746,768		3,746,768
Total Instructional Salaries		10,537,977	10,537,977	0	10,537,977
Non-Instructional Salaries					
Contract or Regular	1200		2,421,189	237,545	2,658,734
Other	1400		341,237		341,237
Total Non-Instructional Salaries		0	2,762,426	237,545	2,999,971
Total Academic Salaries		10,537,977	13,300,403	237,545	13,537,948
Classified Salaries					
Non-Instructional Salaries					
Regular Status	2100		5,229,253	167,531	5,396,784
Other	2300		595,346	16,190	611,536
Total Non-Instructional Salaries		0	5,824,599	183,721	6,008,320
Instructional Aides					
Regular Status	2200	629,799	629,799		629,799
Other	2400	144,471	144,471		144,471
Total Instructional Aides		774,270	774,270	0	774,270
Total Classified Salaries		774,270	6,598,869	183,721	6,782,590
Employee Benefits	3000	4,553,442	8,470,234	141,634	8,611,868
Supplies and Materials	4000		433,890	13,595	447,485
Other Operating Expenses	5000		3,935,097	1,330,647	5,265,744
Equipment Replacement	6420				0
Total Expenditures Prior to Exclusions		15,865,689	32,738,493	1,907,142	34,645,635

SUPPLEMENTAL DATA

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2015-2016

Budget Year: 2016-2017

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	576,752	576,752		576,752
Student Health Services Above Amount Collected	6441				0
Student Transportation	6491				0
Noninstructional Staff-Retirees' Benefits and Retirement Incentives	6740		459,493		459,493
Objects to Exclude	Object Code				
Rents and Leases	5060		873,511		873,511
Lottery Expenditures					
Academic Salaries	1000				0
Classified Salaries	2000		679,258		679,258
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: 2015-2016

Budget Year: 2016-2017

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		576,752	2,589,014	0	2,589,014
Total for ECS 84362, 50% Law		15,288,937	30,149,479	1,907,142	32,056,621
Percent of CEE (Instructional Salary Cost / Total CEE)		50.71%	100.00%		
50% of Current Expense of Education			15,074,740		
Nonexempted (Remaining) Deficiency from second preceeding Fiscal Year					
Amount Required to be Expended for Salaries of Classroom Instructors		15,288,937	30,149,479	1,907,142	32,056,621
Reconciliation to Unrestricted General Fund Expenditures					
Total Expenditures Prior to Exclusions		15,865,689	32,738,493	1,907,142	34,645,635
Capital Expenditures	6000	9,856	492,552	14,531	507,083
Equipment Replacement (Back out)	6420		0	0	0
Total Unrestricted General Fund Expenditures		15,875,545	33,231,045	1,921,673	35,152,718

For Year Ended June 30, 2016

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	12,603,083	2,115,792	14,718,875
Cash With Fiscal Agents	9113			0
Revolving Cash Accounts	9114	25,000		25,000
Investments (at cost)	9120			0
Accounts Receivable	9130	1,774,782	521,024	2,295,806
Due from Other Funds	9140			0
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			0
Prepaid Items	9220	409,055		409,055
TOTAL ASSETS		14,811,920	2,636,974	17,448,894
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	1,638,708	283,894	1,922,602
Accrued Salaries and Wages Payable	9520	961,776	315,781	1,277,557
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	575,699	1,013,260	1,588,959
TOTAL LIABILITIES		3,176,183	1,612,935	4,789,118

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		1,024,039	1,024,039
Committed Fund Balance	9753			0
Assigned Fund Balance	9754			0
Total Designated Fund Balance		0	1,024,039	1,024,039
Uncommitted Fund Balance	9790	11,635,437		11,635,437
TOTAL FUND EQUITY		11,635,437	1,024,039	12,659,476
TOTAL LIABILITIES AND FUND EQUITY		14,811,620	2,636,974	17,448,594

COMBINED BALANCE SHEET

For Year Ended June 30, 2016

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, 2016

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, 2016

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			37,917			1,097,996
Cash With Fiscal Agents	9113						
Revolving Cash Accounts	9114						
Investments (at cost)	9120						
Accounts Receivable	9130			112,236			2,812
Due from Other Funds	9140						
Inventories, Stores, and Prepaid Items	9200						
Inventories and Stores	9210						
Prepaid Items	9220						
TOTAL ASSETS		0	0	150,153	0	0	1,100,808
LIABILITIES							
Current Liabilities and Deferred Revenue	9500						
Accounts Payable	9510			6,209			
Accrued Salaries and Wages Payable	9520			28,994			
Compensated Absences Payable Current	9530						
Due to Other Funds	9540						
Temporary Loans	9550						
Current Portion of Long-Term Debt	9560						
Deferred Revenues	9570			26,727			
TOTAL LIABILITIES		0	0	61,930	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, 2016

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	88,223	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	88,223	0	0	0
Uncommitted Fund Balance	9790	0	0	0	0	0	1,100,808
TOTAL FUND EQUITY		0	0	88,223	0	0	1,100,808
TOTAL LIABILITIES AND FUND EQUITY		0	0	150,153	0	0	1,100,808

COMBINED BALANCE SHEET

For Year Ended June 30, 2016

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	2,267,039	8,644,019	10,770,251
Cash With Fiscal Agents	9113			
Revolving Cash Accounts	9114			
Investments (at cost)	9120			
Accounts Receivable	9130	231,633	12,677	37,165
Due from Other Funds	9140			
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			
Prepaid Items	9220	7,044		
TOTAL ASSETS		2,505,716	8,656,696	10,807,416
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	288,225	1,098,405	1,228,827
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	657,257		
TOTAL LIABILITIES		945,482	1,098,405	1,228,827

COMBINED BALANCE SHEET

For Year Ended June 30, 2016

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	1,560,234	7,558,291	
Committed Fund Balance	9753			9,578,589
Assigned Fund Balance	9754			
Total Designated Fund Balance		1,560,234	7,558,291	9,578,589
Uncommitted Fund Balance	9790			
TOTAL FUND EQUITY		1,560,234	7,558,291	9,578,589
TOTAL LIABILITIES AND FUND EQUITY		2,505,716	8,656,696	10,807,416

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2016

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, 2016

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, 2016

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, 2016

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	2,897,717	266,658
Cash With Fiscal Agents	9113	200,000	
Revolving Cash Accounts	9114		
Investments (at cost)	9120		
Accounts Receivable	9130	7,208	857
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		3,104,925	267,515

COMBINED BALANCE SHEET

For Year Ended June 30, 2016

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	1,272,247	16,250
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		1,272,247	16,250
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	1,272,247	16,250

COMBINED BALANCE SHEET

For Year Ended June 30, 2016

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		
Committed Fund Balance	9753		
Assigned Fund Balance	9754		
Total Designated Fund Balance		0	0
Uncommitted(Unrestricted) Fund Balance	9790	1,832,678	251,265
Other Equity	9800		
Contributed Capital	9810		
Retained Earnings	9850		
Investment in General Fixed Assets	9890		
TOTAL FUND EQUITY		1,832,678	251,265
TOTAL LIABILITIES AND FUND EQUITY		3,104,925	267,515

COMBINED BALANCE SHEET

For Year Ended June 30, 2016

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	175,157							
In County Treasury	9112		37,032		454,813	77,783			
Cash With Fiscal Agents	9113								
Revolving Cash Accounts	9114	200							
Investments (at cost)	9120								
Accounts Receivable	9130	66,319	101		4,636	292			
Due from Other Funds	9140								
Student Loans Receivable	9150	3,809			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		245,485	37,133	0	650,081	78,075	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2016

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	87,704			485	42,482			
Accrued Salaries and Wages Payable	9520								
Compensated Absences Payable Current	9530								
Due to Other Funds	9540								
Temporary Loans	9550				193,660				
Current Portion of Long-Term Debt	9560								
Deferred Revenues	9570				36,419				
Total Current Liabilities and Deferred Revenue		87,704	0	0	230,564	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								
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	87,704	0	0	230,564	42,482	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2016

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				419,517				
Committed Fund Balance	9753								
Assigned Fund Balance	9754								
Total Designated Fund Balance		0	0	0	419,517	0	0	0	0
Uncommitted(Unrestricted) Fund Balance	9790	157,780	37,133			35,593			
Other Equity	9800								
Contributed Capital	9810								
Retained Earnings	9850								
Investment in General Fixed Assets	9890								
TOTAL FUND EQUITY		157,780	37,133	0	419,517	35,593	0	0	0
TOTAL LIABILITIES AND FUND EQUITY		245,484	37,133	0	650,081	78,075	0	0	0

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2015-2016

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		231,471	231,471
Workforce Investment Act	8130			0
Temporary Assistance for Needy Families (TANF)	8140		100,207	100,207
Student Financial Aid	8150			0
Veterans Education	8160			0
Vocational and Technical Education Act (VATEA)	8170			0
Other Federal Revenues	8190	16,074	208,910	224,984
Total Federal Revenues	8100	16,074	540,588	556,662
State Revenues	8600			
General Apportionments	8610			0
Apprenticeship Apportionment	8611			0
State General Apportionment	8612	22,468,457		22,468,457
Other General Apportionment	8613	216,136		216,136
General Categorical Programs	8620			
Child Development	8621			0
Extended Opportunity Programs and Services(EOPS)	8622		1,168,623	1,168,623
Disabled Students Programs and Services(DSPS)	8623		386,701	386,701
Temporary Assistance for Needy Families (TANF)	8624			0
California Work Opportunity and Responsibility to Kids (CalWORKs)	8625		435,056	435,056
Telecommunications and Technology Infrastructure Program (TTIP)	8626			0
Other General Categorical Programs	8627		3,778,826	3,778,826

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2015-2016

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	5,303,615		5,303,615
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	27,107		27,107
State Non-Tax Revenues	8680			
State Lottery Proceeds	8681	679,258	297,422	976,680
State Mandated Costs	8685	3,243,184		3,243,184
Other State Non-Tax Revenues	8686			0
Other State Revenues	8690	1,192,946	422,006	1,614,952
Total State Revenues	8600	33,130,703	6,488,634	39,619,337

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2015-2016

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	3,914,500		3,914,500
Tax Allocation, Supplemental Roll	8812	122,665		122,665
Tax Allocation, Unsecured Roll	8813	60,501		60,501
Prior Years Taxes	8816	60,095		60,095
Education Revenues Augmentation Fund (ERAF)	8817			0
Redevelopment Agency Funds - Pass Through	8818	485,104		485,104
Redevelopment Agency Funds - Residual	8819	155,086		155,086
Redevelopment Agency Funds - Asset Liquidation	8819.1			0
Contributions, Gifts, Grants, and Endowments	8820		100,892	100,892
Contract Services	8830			
Contract Instructional Services	8831			0
Other Contract Services	8832	15,600	397,649	413,249
Sales and Commissions	8840		8,942	8,942
Rentals and Leases	8850	36,261		36,261
Interest and Investment Income	8860	94,914	12,516	107,430
Student Fees and Charges	8870			
Community Services Classes	8872			0
Dormitory	8873			0
Enrollment	8874	4,740,414		4,740,414
Contra Revenue Account	8874.1	(3,708,690)		(3,708,690)
Field Trips and Use of Nondistrict Facilities	8875			0
Health Services	8876			0
Instructional Materials Fees and Sales of Materials	8877			0
Insurance	8878			0
Student Records	8879	1,577		1,577
Nonresident Tuition	8880	99,885		99,885
Parking Services and Public Transportation	8881		71,406	71,406
Other Student Fees and Charges	8885	129,455		129,455
Other Local Revenues	8890	258,653	7,121	265,774
Total Local Revenues	8800	6,466,020	598,526	7,064,546
Total Revenues		39,612,797	7,627,748	47,240,545

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2015-2016

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 -- (8981/8982/8983)	898#		71,521	71,521
Total Other Financing Sources	8900	0	71,521	71,521
Total Revenues and Other Financing Sources		39,612,797	7,699,269	47,312,066

For Actual Year: 2015-2016

Budget Year: 2016-2017

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	1,306,805	6,873	4,687	647		1,319,012
Business and Management	0500	664,104					664,104
Communications	0600						0
Computer and Information Science	0700	389,371					389,371
Education	0800	638,602		4,382			642,984
Engineering and Related Industrial Technology	0900	1,113,873	82,713	18,149	206,311		1,421,046
Fine and Applied Arts	1000	623,372		4,211			627,583
Foreign language	1100	185,190					185,190
Health	1200	1,565,938	89,565	41,150	592		1,697,245
Consumer Education And Home Economics	1300	439,955		2,873	1,166		443,994
Law	1400	8,691					8,691
Humanities(Letters)	1500	2,335,393	297	17,398	167,435		2,520,523
Library Science	1600						0
Mathematics	1700	2,232,359		9,059			2,241,418
Military Studies	1800						0
Physical Sciences	1900	800,233		13,040			813,273
Psychology	2000	409,616		2,532			412,148
Public Affairs and Services	2100	101,339					101,339
Social Sciences	2200	1,200,216		4,714			1,204,930
Commercial Services	3000			60			60
Interdisciplinary Studies	4900	1,121,696		2,526			1,124,222
Instruc Staff-Retirees' Bnfts & Retire Incents	5900		576,752				576,752
Sub-Total Instructional Activites		15,136,753	756,200	124,781	376,151		16,393,885
Total Expenditures for GF Activities*		15,300,989	17,948,021	7,344,093	1,283,108	3,200,629	45,076,840

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

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

SUPPLEMENTAL DATA

Expend by Non-Instructional Activity

S10 General Fund - Combined

(Total Unrestricted and Restricted)

For Actual Year: 2015-2016

Budget Year: 2016-2017

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		1,766,498	372,495	273,329		2,412,322
Course and Curriculum Development	6020						0
Academic / Faculty Senate	6030						0
Other Instructional Administration & Governance	6090						0
Total Instructional Admin. & Governance		0	1,766,498	372,495	273,329	0	2,412,322
Instructional Support Services	6100						
Learning Center	6110	164,236	298,388	3,845			466,469
Library	6120		645,421	17,300	13,060		675,781
Media	6130				132,564		132,564
Museums and Galleries	6140						0
Academic Information Systems and Technology	6150						0
Other Instructional Support Services	6190						0
Total Instructional Support Services		164,236	943,809	21,145	145,624	0	1,274,814
Admissions and Records	6200		579,612	22,026	239		601,877
Student Counseling and Guidance	6300						
Counseling and Guidance	6310						0
Matriculation and Student Assessment	6320						0
Transfer Programs	6330						0
Career Guidance	6340						0
Other Student Counseling and Guidance	6390		1,100,373	46,195			1,146,568
Total Student Counseling and Guidance		0	1,100,373	46,195	0	0	1,146,568

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

SUPPLEMENTAL DATA

Expend by Non-Instructional Activity

S10 General Fund - Combined

(Total Unrestricted and Restricted)

For Actual Year: 2015-2016

Budget Year: 2016-2017

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		633,361	91,367	206		724,934
Extended Opportunity Programs and Services (EOPS)	6430		956,438	162,196	9,583		1,128,217
Health Services	6440						0
Student Personnel Administration	6450		701,264	83,766			785,030
Financial Aid Administration	6460		867,024	44,491	10,040		921,555
Job Placement Services	6470						0
Veterans Services	6480						0
Miscellaneous Student Services	6490		3,103,363	957,492	135,953		4,196,808
Total Other Student Services		0	6,261,450	1,339,312	155,782	0	7,756,544
Operation and maintenance of Plant	6500						
Building Maintenance and Repairs	6510		542,625	1,179,393	117,433		1,839,451
Custodial Services	6530		1,268,516				1,268,516
Grounds Maintenance and Repairs	6550		45,032				45,032
Utilities	6570						0
Other Operations and Maintenance of Plant	6590			5,937			5,937
Total Operation and Maintenance of Plant	6500	0	1,856,173	1,185,330	117,433	0	3,158,936
Planning, Policymaking and Coordinations	6600		404,145	678,959			1,083,104

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

For Actual Year: 2015-2016

Budget Year: 2016-2017

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		51,072	258,904			309,976
Fiscal Operations	6720		1,917,026	365,097	(12,491)		2,269,632
Human Resources Management	6730		705,294	321,047			1,026,341
Noninstruct Staff Retirees' Benefits & Retirement *	6740		459,493				459,493
Staff Development	6750						0
Staff Diversity	6760						0
Logistical Services	6770		134,786	522,519			657,305
Management Information Systems	6780		446,891	692,277	193,370		1,332,538
Other General Institutional Support Services	6790						0
Total General Institutional Support Services	6700	0	3,714,562	2,159,844	180,879	0	6,055,285
Community Services & Economic Development	6800						
Community Recreation	6810		16,490	15,347	2,688		34,525
Community Service Classes	6820						0
Community Use of Facilities	6830		116,429				116,429
Economic Development	6840		2,298	49,765			52,063
Other Community Services & Economic Development	6890		79,604	1,800			81,404
Total Community Services	6800	0	214,821	66,912	2,688	0	284,421

* Noninstructional Staff Retirees' Benefits & Retirement Incentives.

For Actual Year: 2015-2016

Budget Year: 2016-2017

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			50,281			50,281
Child Development Centers	6920		157,320	100,562			257,882
Farm Operations	6930						0
Food Services	6940			50,281			50,281
Parking	6950			922,446			922,446
Student and Co-Curricular Activities	6960		82,521	203,524			286,045
Student Housing	6970						0
Other Ancillary Services	6990						0
Total Ancillary Services	6900	0	239,841	1,327,094	0	0	1,566,935
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: 2015-2016

Budget Year: 2016-2017

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		110,537		30,983		141,520
Long-Term Debt and Other Financing	7200						
Long_Term Debt	7210					1,492,420	1,492,420
Tax revenue Anticipation Notes	7220						0
Other Financing	7290						0
Total Long-Term Debt and Other Financing	7200	0	0	0	0	1,492,420	1,492,420
Transfers, Student Aid and Other Outgo	7300						
Transfers	7310					667,521	667,521
Student Aid	7320					1,040,688	1,040,688
Other Outgo	7390						0
Total Transfers, Student Aid and Other Outgo	7300	0	0	0	0	1,708,209	1,708,209
Sub-Total Non-Instructional Activites		164,236	17,191,821	7,219,312	906,957	3,200,629	28,682,955
Total Expenditures General Fund: activities *		15,300,989	17,948,021	7,344,093	1,283,108	3,200,629	45,076,840

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

Gann Appropriations Limit

GANN Report

DISTRICT NAME: COMPTON

I.	2016-2017 Appropriations Limit:			
A.	2015-2016 Appropriations Limit:			\$43,682,164
B.	2016-2017 Price Factor:	1.0537		
C.	Population factor:			
	1. 2014-2015 Second Period Actual FTES	5,860.00		
	2. 2015-2016 Second Period Actual FTES	6,060.00		
	3. 2015-2016 Population change factor (C2/C1)	1.0341		
D.	2015-2016 Limit adjusted by inflation and population factors (A * B * C.3)			\$47,597,447
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)			\$47,597,447
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.	2016-2017 Appropriations Limit (D + E.3 - F.3)			\$47,597,447
II.	2016-2017 Appropriations Subject to Limit:			
A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)			22,855,828
B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)			27,107
C.	Local Property taxes			4,837,134
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.	2016-2017 Appropriations Subject to Limit			\$27,720,069

For Actual Year: 2015-2016

Budget Year: 2016-2017

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	16,074		540,588	624,684	556,662	624,684
State Revenues	8600	33,130,703	31,000,777	6,488,634	6,901,688	39,619,337	37,902,465
Local Revenues	8800	6,466,020	6,926,903	598,526	688,772	7,064,546	7,615,675
Total Revenues		39,612,797	37,927,680	7,627,748	8,215,144	47,240,545	46,142,824
EXPENDITURES:							
Academic Salaries	1000	13,537,948	14,583,572	1,353,338	825,310	14,891,286	15,408,882
Classified Salaries	2000	6,782,590	7,084,470	1,994,607	1,474,259	8,777,197	8,558,729
Employee Benefits	3000	8,611,868	9,106,851	968,659	871,893	9,580,527	9,978,744
Supplies and Materials	4000	447,485	658,033	473,655	571,292	921,140	1,229,325
Other Operating Expenses and Services	5000	5,265,744	5,585,461	1,157,209	1,091,245	6,422,953	6,676,706
Capital Outlay	6000	507,083	962,330	776,025	594,606	1,283,108	1,556,936
Total Expenditures		35,152,718	37,980,717	6,723,493	5,428,605	41,876,211	43,409,322
Excess /(Deficiency) of Revenues over Expenditures		4,460,079	(53,037)	904,255	2,786,539	5,364,334	2,733,502
Other Financing Sources	8900			71,521		71,521	0
Other Outgo	7000	2,243,491	2,327,420	957,138	777,388	3,200,629	3,104,808
Net Increase/(Decrease) in Fund Balance		2,216,588	(2,380,457)	18,638	2,009,151	2,235,226	(371,306)
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	9,418,849	11,635,437	1,005,401	1,024,039	10,424,250	12,659,476
Prior Years Adjustments	9020					0	
Adjusted Beginning Balance	9030	9,418,849		1,005,401		10,424,250	
Ending Fund Balance, June 30		11,635,437	9,254,980	1,024,039	3,033,190	12,659,476	12,288,170

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

710 COMPTON

For Actual Year: 2015-2016

Budget Year: 2016-2017

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	35,487					
Local Revenues	8800	4,145,711					
Total Revenues		4,181,198	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	1,460,008					
Debt Interest and Other Service Charges	7120	2,571,101					
Transfers Outgoing	7300 & 7400						
Reserve for Contingencies	7900						
Total Other Outgo	7000	4,031,109	0	0	0	0	0
Net Other Financing Sources / (Other Outgo)	8900 & 7000	(4,031,109)	0	0	0	0	0
Net Increase/Decrease in Fund Balance		150,089	0	0	0	0	0
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	3,328,639	3,478,728	0	0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	3,328,639		0		0	
Ending Fund Balance, June 30		3,478,728	3,478,728	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

710 COMPTON

For Actual Year: 2015-2016

Budget Year: 2016-2017

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					167,469	143,495
State Revenues	8600					370,281	449,134
Local Revenues	8800					73,129	55,225
Total Income		0	0	0	0	610,879	647,854
Expenditures							
Academic Salaries	1000						40,000
Classified Salaries	2000					396,526	414,918
Employee Benefits	3000					162,545	172,182
Supplies and Materials	4000					38,131	40,000
Other Operating Expenses and Services	5000					3,495	5,000
Capital Outlay	6000					1,460	
Total Expenditures		0	0	0	0	602,157	672,100
Excess /(Deficiency) of Revenues over Expenditures		0	0	0	0	8,722	(24,246)
Other Financing Sources	8900						
Other Outgo	7000					505	3,000
Net Increase/(Decrease) in Fund Balance		0	0	0	0	8,217	(27,246)
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010		0		0	80,006	88,223
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		0		80,006	
Ending Fund Balance, June 30		0	0	0	0	88,223	60,977

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

710 COMPTON

For Actual Year: 2015-2016

Budget Year: 2016-2017

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					7,047	
Total Income		0	0	0	0	7,047	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	7,047	0
Other Financing Sources	8900					200,000	
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		0	0	0	0	207,047	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010		0		0	893,761	1,100,808
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		0		893,761	
Ending Fund Balance, June 30		0	0	0	0	1,100,808	1,100,808

For Actual Year: 2015-2016

Budget Year: 2016-2017

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	2,592,023	2,042,538				
Local Revenues	8800	68,648	26,500	40,906	30,000	104,167	75,000
Total Income		2,660,671	2,069,038	40,906	30,000	104,167	75,000
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000				1,000		
Other Operating Expenses and Services	5000	19,956	100,000	83,624	92,460	87,039	350,000
Capital Outlay	6000	2,590,892	1,942,538	4,559,470	7,494,830	6,228,443	4,000,000
Total Expenditures		2,610,848	2,042,538	4,643,094	7,588,290	6,315,482	4,350,000
Excess /(Deficiency) of Revenues over Expenditures		49,823	26,500	(4,602,188)	(7,558,290)	(6,211,315)	(4,275,000)
Other Financing Sources	8900						
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		49,823	26,500	(4,602,188)	(7,558,290)	(6,211,315)	(4,275,000)
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	1,510,411	1,560,234	12,160,479	7,558,291	15,789,904	9,578,589
Prior Years Adustments	9020						
Adjusted Beginning Balance	9030	1,510,411		12,160,479		15,789,904	
Ending Fund Balance, June 30		1,560,234	1,586,734	7,558,291	1	9,578,589	5,303,589

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

710 COMPTON

For Actual Year: 2015-2016

Budget Year: 2016-2017

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: 2015-2016

Budget Year: 2016-2017

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: 2015-2016

Budget Year: 2016-2017

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	944,321	1,016,800	2,013	3,700		
Other Financing Sources	8900			396,000	600,000		
Total Income		944,321	1,016,800	398,013	603,700		
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000	518,995	675,000	377,276	390,000		
Capital Outlay	6000						
Total Expenditures		518,995	675,000	377,276	390,000		
Net Profit or Loss		425,326	341,800	20,737	213,700		
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		425,326	341,800	20,737	213,700		
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	1,407,352	1,832,678	230,528	251,265		
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	1,407,352		230,528			
Ending Fund Balance, June 30		1,832,678	2,174,478	251,265	464,965		

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

710 COMPTON

For Actual Year: 2015-2016

Budget Year: 2016-2017

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	67,239		6,791			
Total Income		67,239	0	6,791	0	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000	69,875		9,177			
Capital Outlay	6000						
Total Expenditures		69,875	0	9,177	0	0	0
Excess /(Deficiency) of Revenues over Expenditures		(2,636)	0	(2,386)	0	0	0
Other Financing Sources	8900						
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		(2,636)	0	(2,386)	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	160,176	157,780	39,519	37,133		0
Prior Years Adjustments	9020	240					
Adjusted Beginning Balance	9030	160,416		39,519		0	
Ending Fund Balance, June 30		157,780	157,780	37,133	37,133	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

710 COMPTON

For Actual Year: 2015-2016

Budget Year: 2016-2017

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	764,272	753,200				
Local Revenues	8800	3,487	3,500	610			
Total Income		767,759	756,700	610	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		767,759	756,700	610	0	0	0
Other Financing Sources	8900						
Other Outgo	7000	764,272	753,200				
Net Increase/(Decrease) in Fund Balance		3,487	3,500	610	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	416,030	419,517	34,983	35,593		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	416,030		34,983		0	
Ending Fund Balance, June 30		419,517	423,017	35,593	35,593	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

710 COMPTON

For Actual Year: 2015-2016

Budget Year: 2016-2017

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: 2015-2016

District ID: 710

Name: COMPTON

Fund Number In	Fund Name	Fund Number Out	Fund Name	Amount Transferred
12	RESTRICTED SUBFUND	11	UNRESTRICTED SUBFUND	71,521
39	OTHER SPECIAL REVENUE FUND	11	UNRESTRICTED SUBFUND	200,000
69	OTHER INTERNAL SERVICES FUND	11	UNRESTRICTED SUBFUND	396,000

For Actual Year: 2015-2016

Budget Year: 2016-2017

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		679,258			297,422	
		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		679,258		679,258		679,258
Employee Benefits	3000				0		0
Supplies & Materials	4000						
Software	4100				0		0
Books, Magazines, & Periodicals	4200				0		0
Instructional Supplies & Materials	4300				0	177,310	177,310
Noninstructional Supplies & Mtrls	4400				0		0
Total Supplies and Materials		0	0	0	0	177,310	177,310
Other Operating Expenses and Services	5000				0		0
Capital Outlay	6000						
Library Books	6300				0	120,112	120,112
Equipment	6400						
Equipment - Additional	6410				0		0
Equipment - Replacement	6420				0		0
Total Capital Outlay		0	0	0	0	120,112	120,112
Other Outgo	7000				0		0
Total Expenditures		0	679,258	0	679,258	297,422	976,680
Ending Balance					0	0	0

For Actual Year: 2015-2016

Budget Year: 2016-2017

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	
Budget Fiscal Year Data							
State Lottery Proceeds:	8681		763,560			195,000	
		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		763,560		763,560		763,560
Employee Benefits	3000				0		0
Supplies & Materials	4000						
Software	4100				0		0
Books, Magazines, & Periodicals	4200				0		0
Instructional Supplies & Materials	4300				0	70,000	70,000
Noninstructional Supplies & Mtrls	4400				0		0
Total Supplies and Materials		0	0	0	0	70,000	70,000
Other Operating Expenses and Services	5000				0		0
Capital Outlay	6000						
Library Books	6300				0	125,000	125,000
Equipment	6400						
Equipment - Additional	6410				0		0
Equipment - Replacement	6420				0		0
Total Capital Outlay		0	0	0	0	125,000	125,000
Other Outgo	7000				0		0
Total Expenditures		0	763,560	0	763,560	195,000	958,560
Ending Balance					0	0	

Annual Financial and Budget Report

For Actual Year: 2015-2016

District ID: 710

Name: COMPTON

EPA Revenue	5,303,615
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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	5,303,615	0	0	5,303,615
TOTAL		5,303,615	0	0	5,303,615

Annual Financial and Budget Report

For Actual Year: 2015-2016

Budget Year: 2016-2017

District ID: 710

Name: COMPTON

Fiscal Year	STRS		PERS		Total	Increase	
	Amount	Rate	Amount	Rate		Amount	Rate
2015-16	2,680,237	10.73%	1,131,635	11.85%	3,811,872	N/A	N/A
2016-17	2,729,737	12.58%	1,154,732	13.89%	3,884,469	72,597	1.90%
2017-18	2,780,237	14.43%	1,173,346	15.50%	3,953,583	69,114	1.78%
2018-19	2,831,671	16.28%	1,192,119	17.10%	4,023,790	70,207	1.78%
2019-20	2,884,057	18.13%	1,210,001	18.60%	4,094,058	70,268	1.75%
2020-21	2,912,033	19.10%	1,224,521	19.80%	4,136,554	42,496	1.04%

Does the district have a plan to fund these expenses through 2020-21?
Yes
Explain Yes or No
The District approved to established a new fund "STRS/PERS FUND" to begin setting aside funds for future costs. In the District's 2016 budget, the District approved setting aside \$500,000 to go into the new fund which was earmarked for pension costs. Subsequently, the District approved the establishment of a Pension Stabilization Trust. The District contributed \$500,000 into the Trust during 2015-2016. In the District's 2016-2017 Budget approved a contribution of \$700,000 into the Trust - which \$500,000 was provided from one-time funds and \$200,000 from ongoing funds as noted in the District's Funding Schedule.