

California Community Colleges

**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

  
\_\_\_\_\_  
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, 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**  
(Financial Report for Fiscal Year 2014-2015)  
(Budget Report for Fiscal Year 2015-2016)

District: COMPTON

District Code: 710

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District Chief Business Officer

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1102 Q Street, Suite 300  
Sacramento, CA 95814-6511

For Actual Year: 2014-2015

Budget Year: 2015-2016

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
<b>Instructional Salaries</b>					
Contract or Regular	1100	6,330,785	6,330,785		6,330,785
Other	1300	3,907,709	3,907,709		3,907,709
<b>Total Instructional Salaries</b>		10,238,494	10,238,494	0	10,238,494
<b>Non-Instructional Salaries</b>					
Contract or Regular	1200		2,265,539	214,729	2,480,268
Other	1400		226,621		226,621
<b>Total Non-Instructional Salaries</b>		0	2,492,160	214,729	2,706,889
<b>Total Academic Salaries</b>		10,238,494	12,730,654	214,729	12,945,383
<b>Classified Salaries</b>					
<b>Non-Instructional Salaries</b>					
Regular Status	2100		4,533,873	85,303	4,619,176
Other	2300		631,927	24,864	656,791
<b>Total Non-Instructional Salaries</b>		0	5,165,800	110,167	5,275,967
<b>Instructional Aides</b>					
Regular Status	2200	536,771	536,771		536,771
Other	2400	136,695	136,695		136,695
<b>Total Instructional Aides</b>		673,466	673,466	0	673,466
<b>Total Classified Salaries</b>		673,466	5,839,266	110,167	5,949,433
<b>Employee Benefits</b>	3000	2,953,848	5,913,055	91,720	6,004,775
<b>Supplies and Materials</b>	4000		412,262		412,262
<b>Other Operating Expenses</b>	5000		3,474,632	1,310,153	4,784,785
<b>Equipment Replacement</b>	6420				0
<b>Total Expenditures Prior to Exclusions</b>		13,865,808	28,369,869	1,726,769	30,096,638

SUPPLEMENTAL DATA

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2014-2015

Budget Year: 2015-2016

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
<b>Activities to Exclude</b>	<b>TOP Code</b>				
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
<b>Objects to Exclude</b>	<b>Object Code</b>				
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	0
Other Operating Expenses and Services	5000				0

For Actual Year: 2014-2015

Budget Year: 2015-2016

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

For Year Ended June 30, 2015

District ID: 710

Name: COMPTON

Description	CA (Object)	11	12	10
		General Fund Unrestricted	General Fund Restricted	General Fund COMBINED
<b>ASSETS</b>				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111		158	158
In County Treasury	9112	10,445,176	2,284,853	12,730,029
Cash With Fiscal Agents	9113			0
Revolving Cash Accounts	9114	25,000		25,000
Investments (at cost)	9120			0
Accounts Receivable	9130	2,038,443	531,893	2,570,336
Due from Other Funds	9140			0
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			0
Prepaid Items	9220	258,604		258,604
<b>TOTAL ASSETS</b>		12,767,223	2,816,904	15,584,127
<b>LIABILITIES</b>				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	1,942,919	636,090	2,579,009
Accrued Salaries and Wages Payable	9520	708,917	219,450	928,367
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	696,538	955,963	1,652,501
<b>TOTAL LIABILITIES</b>		3,348,374	1,811,503	5,159,877

For Year Ended June 30, 2015

District ID: 710

Name: COMPTON

Description	CA (Object)	11	12	10
		General Fund Unrestricted	General Fund Restricted	General Fund COMBINED
<b>FUND BALANCE (NON-GASB 54)</b>				
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
<b>Fund Balance (GASB 54)</b>	9750			
Nonspendable Fund Balance	9751	25,000		25,000
Restricted Fund Balance	9752		1,005,401	1,005,401
Committed Fund Balance	9753			0
Assigned Fund Balance	9754			0
Total Designated Fund Balance		25,000	1,005,401	1,030,401
Uncommitted Fund Balance	9790	9,393,849		9,393,849
<b>TOTAL FUND EQUITY</b>		9,418,849	1,005,401	10,424,250
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		12,767,223	2,816,904	15,584,127

COMBINED BALANCE SHEET

For Year Ended June 30, 2015

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
<b>ASSETS</b>				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111			
In County Treasury	9112	3,328,639		
Cash With Fiscal Agents	9113			
Investments (at cost)	9120			
Accounts Receivable	9130			
Due from Other Funds	9140			
<b>TOTAL ASSETS</b>		3,328,639	0	0
<b>LIABILITIES</b>				
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			
<b>TOTAL LIABILITIES</b>		0	0	0



CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

Annual Financial and Budget Report

- 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, 2015

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
<b>FUND BALANCE (NON-GASB 54)</b>				
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
<b>Fund Balance (GASB 54)</b>	9750			
Nonspendable Fund Balance	9751			
Restricted Fund Balance	9752	3,328,639		
Committed Fund Balance	9753			
Assigned Fund Balance	9754			
Total Designated Fund Balance		3,328,639	0	0
Uncommitted Fund Balance	9790			
<b>TOTAL FUND EQUITY</b>		3,328,639	0	0
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		3,328,639	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, 2015

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
<b>ASSETS</b>							
Cash, Investments, and Receivables	9100						
Cash:							
Awaiting Deposit and in Banks	9111						
In County Treasury	9112			109,493			891,511
Cash With Fiscal Agents	9113						
Revolving Cash Accounts	9114						
Investments (at cost)	9120						
Accounts Receivable	9130			46,329			2,250
Due from Other Funds	9140						
Inventories, Stores, and Prepaid Items	9200						
Inventories and Stores	9210						
Prepaid Items	9220						
<b>TOTAL ASSETS</b>		0	0	155,822	0	0	893,761
<b>LIABILITIES</b>							
Current Liabilities and Deferred Revenue	9500						
Accounts Payable	9510			44,271			
Accrued Salaries and Wages Payable	9520			31,545			
Compensated Absences Payable Current	9530						
Due to Other Funds	9540						
Temporary Loans	9550						
Current Portion of Long-Term Debt	9560						
Deferred Revenues	9570						
<b>TOTAL LIABILITIES</b>		0	0	75,816	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, 2015

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
<b>FUND BALANCE (NON-GASB 54)</b>							
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
<b>Fund Balance (GASB 54)</b>	9750						
Nonspendable Fund Balance	9751	0	0	0	0	0	0
Restricted Fund Balance	9752	0	0	80,006	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	80,006	0	0	0
Uncommitted Fund Balance	9790	0	0	0	0	0	893,761
<b>TOTAL FUND EQUITY</b>		0	0	80,006	0	0	893,761
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		0	0	155,822	0	0	893,761

COMBINED BALANCE SHEET

For Year Ended June 30, 2015

District ID: 710

Name: COMPTON

Description	CA (Object)	41	42	43
		Capital Outlay Projects Fund	Revenue Bond Construction Fund	General Obligation Bond Fund
<b>ASSETS</b>				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111			
In County Treasury	9112	2,102,940	8,616,153	16,401,099
Cash With Fiscal Agents	9113			
Revolving Cash Accounts	9114			
Investments (at cost)	9120			
Accounts Receivable	9130	4,729,792	4,740,918	52,940
Due from Other Funds	9140			
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			
Prepaid Items	9220			
<b>TOTAL ASSETS</b>		6,832,732	13,357,071	16,454,039
<b>LIABILITIES</b>				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	4,795,022	1,196,592	664,135
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	527,299		
<b>TOTAL LIABILITIES</b>		5,322,321	1,196,592	664,135

COMBINED BALANCE SHEET

For Year Ended June 30, 2015

District ID: 710

Name: COMPTON

Description	CA (Object)	41	42	43
		Capital Outlay Projects Fund	Revenue Bond Construction Fund	General Obligation Bond Fund
<b>FUND BALANCE (NON-GASB 54)</b>				
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
<b>Fund Balance (GASB 54)</b>	9750			
Nonspendable Fund Balance	9751			
Restricted Fund Balance	9752	1,510,411	12,160,479	15,789,904
Committed Fund Balance	9753			
Assigned Fund Balance	9754			
Total Designated Fund Balance		1,510,411	12,160,479	15,789,904
Uncommitted Fund Balance	9790			
<b>TOTAL FUND EQUITY</b>		1,510,411	12,160,479	15,789,904
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		6,832,732	13,357,071	16,454,039

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2015

District ID: 710

Name: COMPTON

Description	CA (Object)	51	52	53	59
		Bookstore Fund	Cafeteria Fund	Farm Operations Fund	Other Enterprise Fund
<b>ASSETS</b>					
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				
<b>Fixed Assets</b>	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				
<b>Total Fixed Assets</b>		0	0	0	0
<b>TOTAL ASSETS</b>		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, 2015

District ID: 710

Name: COMPTON

Description	CA (Object)	51	52	53	59
		Bookstore Fund	Cafeteria Fund	Farm Operations Fund	Other Enterprise Fund
<b>LIABILITIES</b>					
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
<b>TOTAL LIABILITIES</b>	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, 2015

District ID: 710

Name: COMPTON

Description	CA (Object)	51 Bookstore Fund	52 Cafeteria Fund	53 Farm Operations Fund	59 Other Enterprise Fund
<b>FUND EQUITY</b>					
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
<b>Fund Balance (GASB 54)</b>	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				
<b>Other Equity</b>	9800				
Contributed Capital	9810				
Retained Earnings	9850				
Investment in General Fixed Assets	9890				
<b>TOTAL FUND EQUITY</b>		0	0	0	0
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		0	0	0	0



COMBINED BALANCE SHEET

For Year Ended June 30, 2015

District ID: 710

Name: COMPTON

Description	CA	61	69
	(Object)	Self-Insurance Fund	Other Internal Service Fund
<b>ASSETS</b>			
Cash, Investments, and Receivables	9100		
Cash:			
Awaiting Deposit and in Banks	9111		
In County Treasury	9112	2,709,164	229,976
Cash With Fiscal Agents	9113	200,000	
Revolving Cash Accounts	9114		
Investments (at cost)	9120		
Accounts Receivable	9130	7,630	774
Due from Other Funds	9140		
Student Loans Receivable	9150		
Inventories, Stores, and Prepaid Items	9200		
Inventories and Stores	9210		
Prepaid Items	9220		
<b>Fixed Assets</b>	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		
<b>Total Fixed Assets</b>		0	0
<b>TOTAL ASSETS</b>		2,916,794	230,750

COMBINED BALANCE SHEET

For Year Ended June 30, 2015

District ID: 710

Name: COMPTON

Description	CA	61	69
	(Object)	Self-Insurance Fund	Other Internal Service Fund
<b>LIABILITIES</b>			
Current Liabilities and Deferred Revenue	9500		
Accounts Payable	9510	1,509,442	222
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		1,509,442	222
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
<b>TOTAL LIABILITIES</b>	968	1,509,442	222

COMBINED BALANCE SHEET

For Year Ended June 30, 2015

District ID: 710

Name: COMPTON

Description	CA	61	69
	(Object)	Self-Insurance Fund	Other Internal Service Fund
<b>FUND EQUITY</b>			
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
<b>Fund Balance (GASB 54)</b>	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	1,407,352	230,528
<b>Other Equity</b>	9800		
Contributed Capital	9810		
Retained Earnings	9850		
Investment in General Fixed Assets	9890		
<b>TOTAL FUND EQUITY</b>		1,407,352	230,528
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		2,916,794	230,750

COMBINED BALANCE SHEET

For Year Ended June 30, 2015

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
<b>ASSETS</b>									
Cash, Investments, and Receivables	9100								
Cash:									
Awaiting Deposit and in Banks	9111	119,890							
In County Treasury	9112		39,420		419,937	77,169			
Cash With Fiscal Agents	9113								
Revolving Cash Accounts	9114	200							
Investments (at cost)	9120								
Accounts Receivable	9130	127,790	99		1,254	296			
Due from Other Funds	9140								
Student Loans Receivable	9150				190,632				
Inventories, Stores, and Prepaid Items	9200								
Inventories and Stores	9210								
Prepaid Items	9220								
<b>Fixed Assets</b>	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								
<b>Total Fixed Assets</b>		0	0	0	0	0	0	0	0
<b>TOTAL ASSETS</b>		247,880	39,519	0	611,823	77,465	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2015

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
<b>LIABILITIES</b>									
Current Liabilities and Deferred Revenue	9500								
Accounts Payable	9510	87,704			2,133	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								
Total Current Liabilities and Deferred Revenue		87,704	0	0	195,793	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
<b>TOTAL LIABILITIES</b>	968	87,704	0	0	195,793	42,482	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2015

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
<b>FUND EQUITY</b>									
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
<b>Fund Balance (GASB 54)</b>	9750								
Nonspendable Fund Balance	9751								
Restricted Fund Balance	9752				416,030				
Committed Fund Balance	9753								
Assigned Fund Balance	9754								
Total Designated Fund Balance		0	0	0	416,030	0	0	0	0
Uncommitted(Unrestricted) Fund Balance	9790	160,176	39,519			34,983			
<b>Other Equity</b>	9800								
Contributed Capital	9810								
Retained Earnings	9850								
Investment in General Fixed Assets	9890								
<b>TOTAL FUND EQUITY</b>		160,176	39,519	0	416,030	34,983	0	0	0
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		247,880	39,519	0	611,823	77,465	0	0	0

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2014-2015

District ID: 710

Name: COMPTON

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
<b>Federal Revenues</b>	8100			
Forest Revenues	8110			0
Higher Education Act	8120		296,836	296,836
Workforce Investment Act	8130			0
Temporary Assistance for Needy Families (TANF)	8140		104,468	104,468
Student Financial Aid	8150			0
Veterans Education	8160			0
Vocational and Technical Education Act (VATEA)	8170			0
Other Federal Revenues	8190	41,214	185,186	226,400
<b>Total Federal Revenues</b>	8100	41,214	586,490	627,704
<b>State Revenues</b>	8600			
General Apportionments	8610			0
Apprenticeship Apportionment	8611			0
State General Apportionment	8612	20,519,732		20,519,732
Other General Apportionment	8613	659,076		659,076
General Categorical Programs	8620			
Child Development	8621			0
Extended Opportunity Programs and Services(EOPS)	8622		857,960	857,960
Disabled Students Programs and Services(DSPS)	8623		409,585	409,585
Temporary Assistance for Needy Families (TANF)	8624			0
California Work Opportunity and Responsibility to Kids (CalWORKs)	8625		441,749	441,749
Telecommunications and Technology Infrastructure Program (TTIP)	8626			0
Other General Categorical Programs	8627		2,081,837	2,081,837

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2014-2015

District ID: 710

Name: COMPTON

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
<b>EPA Proceeds</b>	8630	5,558,359		5,558,359
<b>Reimbursable Categorical Programs</b>	8650			
Instructional Improvement Grant	8651			0
Other Reimbursable Categorical Programs	8652		601,565	601,565
<b>State Tax Subventions</b>	8670			
Homeowners' Property Tax Relief	8671			0
Timber Yield Tax	8672			0
Other State Tax Subventions	8673	27,780		27,780
<b>State Non-Tax Revenues</b>	8680			
State Lottery Proceeds	8681	809,317	178,901	988,218
State Mandated Costs	8685	437,292		437,292
Other State Non-Tax Revenues	8686			0
Other State Revenues	8690	1,344		1,344
<b>Total State Revenues</b>	8600	28,012,900	4,571,597	32,584,497



Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2014-2015

District ID: 710

Name: COMPTON

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted Actual	Restricted Actual	General Fund Actual
<b>Local Revenues</b>	8800			
Property Taxes	8810			
Tax Allocation, Secured Roll	8811	3,747,505		3,747,505
Tax Allocation, Supplemental Roll	8812	114,816		114,816
Tax Allocation, Unsecured Roll	8813	49,447		49,447
Prior Years Taxes	8816	94,617		94,617
Education Revenues Augmentation Fund (ERAF)	8817			0
Redevelopment Agency Funds - Pass Through	8818	507,236		507,236
Redevelopment Agency Funds - Residual	8819	66,827		66,827
Redevelopment Agency Funds - Asset Liquidation	8819.1	144,290		144,290
Contributions, Gifts, Grants, and Endowments	8820		107,204	107,204
Contract Services	8830			
Contract Instructional Services	8831			0
Other Contract Services	8832	6,750	429,675	436,425
Sales and Commissions	8840		35,473	35,473
Rentals and Leases	8850	25,325		25,325
Interest and Investment Income	8860	93,769	11,880	105,649
Student Fees and Charges	8870			
Community Services Classes	8872			0
Dormitory	8873			0
Enrollment	8874	5,943,361		5,943,361
Contra Revenue Account	8874.1	(5,105,587)		(5,105,587)
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	9,650		9,650
Nonresident Tuition	8880	289,138		289,138
Parking Services and Public Transportation	8881		111,882	111,882
Other Student Fees and Charges	8885			0
Other Local Revenues	8890	364,247	(169)	364,078
<b>Total Local Revenues</b>	8800	6,351,391	695,945	7,047,336
<b>Total Revenues</b>		34,405,505	5,854,032	40,259,537

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2014-2015

District ID: 710

Name: COMPTON

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
<b>Other Financing Sources</b>	8900			
Proceeds of General Fixed Assets	8910			0
Proceeds of Long-Term Debt	8940			0
Incoming Transfers -- (8981/8982/8983)	898#			0
<b>Total Other Financing Sources</b>	8900	0	0	0
<b>Total Revenues and Other Financing Sources</b>		34,405,505	5,854,032	40,259,537

For Actual Year: 2014-2015

Budget Year: 2015-2016

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	1,177,855	7,017	39,366	713		1,224,951
Business and Management	0500	526,307					526,307
Communications	0600	6,911					6,911
Computer and Information Science	0700	361,902					361,902
Education	0800	549,088		10,350			559,438
Engineering and Related Industrial Technology	0900	1,110,645	60,532	95,391	245,806		1,512,374
Fine and Applied Arts	1000	577,121		2,039			579,160
Foreign language	1100	176,453					176,453
Health	1200	1,441,936	96,632	34,495	4,165		1,577,228
Consumer Education And Home Economics	1300	482,011		2,579			484,590
Law	1400	9,084					9,084
Humanities(Letters)	1500	2,174,378		13,083			2,187,461
Library Science	1600						0
Mathematics	1700	2,064,189		6,693			2,070,882
Military Studies	1800	664,236		6,430			670,666
Physical Sciences	1900			11,386			11,386
Psychology	2000	346,286		441			346,727
Public Affairs and Services	2100	108,702					108,702
Social Sciences	2200	1,060,246		5,722			1,065,968
Commercial Services	3000	89,142					89,142
Interdisciplinary Studies	4900	535,648	1,200	1,723			538,571
Instruc Staff-Retirees' Bnfts & Retire Incents	5900	421,743					421,743
<b>Sub-Total Instructional Activites</b>		13,883,883	165,381	229,698	250,684		14,529,646
<b>Total Expenditures for GF Activities*</b>		14,022,159	13,973,340	6,609,784	1,596,954	2,709,915	38,912,152

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

For Actual Year: 2014-2015

Budget Year: 2015-2016

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		1,462,963	139,679	113,764		1,716,406
Course and Curriculum Development	6020						0
Academic / Faculty Senate	6030						0
Other Instructional Administration & Governance	6090						0
<b>Total Instructional Admin. &amp; Governance</b>		0	1,462,963	139,679	113,764	0	1,716,406
Instructional Support Services	6100						
Learning Center	6110	138,276	376,964	7,349			522,589
Library	6120		560,662	27,245	122,278		710,185
Media	6130				306,933		306,933
Museums and Galleries	6140						0
Academic Information Systems and Technology	6150						0
Other Instructional Support Services	6190						0
<b>Total Instructional Support Services</b>		138,276	937,626	34,594	429,211	0	1,539,707
Admissions and Records	6200		479,303	25,679	15,346		520,328
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		861,330	31,182			892,512
<b>Total Student Counseling and Guidance</b>		0	861,330	31,182	0	0	892,512

For Actual Year: 2014-2015

Budget Year: 2015-2016

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		459,666	121,740	37,403		618,809
Extended Opportunity Programs and Services (EOPS)	6430		840,443	10,148	20,248		870,839
Health Services	6440						0
Student Personnel Administration	6450		592,985	59,716	5,261		657,962
Financial Aid Administration	6460		755,845	30,169			786,014
Job Placement Services	6470						0
Veterans Services	6480						0
Miscellaneous Student Services	6490		1,917,670	627,649	20,459		2,565,778
<b>Total Other Student Services</b>		0	4,566,609	849,422	83,371	0	5,499,402
Operation and maintenance of Plant	6500						
Building Maintenance and Repairs	6510		550,957	596,482	4,727		1,152,166
Custodial Services	6530		1,191,898		74,516		1,266,414
Grounds Maintenance and Repairs	6550		25,780				25,780
Utilities	6570			527,071			527,071
Other Operations and Maintenance of Plant	6590			4,054			4,054
<b>Total Operation and Maintenance of Plant</b>	6500	0	1,768,635	1,127,607	79,243	0	2,975,485
<b>Planning, Policymaking and Coordinations</b>	6600		408,930	767,135	20,436		1,196,501

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

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: 2014-2015

Budget Year: 2015-2016

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		53,496	187,346			240,842
Fiscal Operations	6720		1,546,530	378,487	15,620		1,940,637
Human Resources Management	6730		608,135	280,683	559		889,377
Noninstruct Staff Retirees' Benefits & Retirement *	6740		231,519				231,519
Staff Development	6750						0
Staff Diversity	6760						0
Logistical Services	6770		134,485	548,561			683,046
Management Information Systems	6780		331,009	693,047	585,562		1,609,618
Other General Institutional Support Services	6790						0
<b>Total General Institutional Support Services</b>	6700	0	2,905,174	2,088,124	601,741	0	5,595,039
Community Services & Economic Development	6800						
Community Recreation	6810		30,554				30,554
Community Service Classes	6820						0
Community Use of Facilities	6830		87,568				87,568
Economic Development	6840		773	6,260			7,033
Other Community Services & Economic Development	6890		74,102	1,080			75,182
<b>Total Community Services</b>	6800	0	192,997	7,340	0	0	200,337

\* Noninstructional Staff Retirees' Benefits & Retirement Incentives.

For Actual Year: 2014-2015

Budget Year: 2015-2016

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			32,660			32,660
Child Development Centers	6920		173,213	92,679			265,892
Farm Operations	6930						0
Food Services	6940			56,830			56,830
Parking	6950			955,925			955,925
Student and Co-Curricular Activities	6960		51,179	170,980			222,159
Student Housing	6970						0
Other Ancillary Services	6990						0
<b>Total Ancillary Services</b>	6900	0	224,392	1,309,074	0	0	1,533,466
Auxiliary Operations	7000						
Contract Education	7010						0
Other Auxiliary Operations	7090			250			250
<b>Total Auxiliary Operations</b>	7000	0	0	250	0	0	250

For Actual Year: 2014-2015

Budget Year: 2015-2016

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				
<b>Physical Property and Related Acquisitions</b>	7100				3,158		3,158
Long-Term Debt and Other Financing	7200						
Long_Term Debt	7210					1,292,420	1,292,420
Tax revenue Anticipation Notes	7220						0
Other Financing	7290						0
<b>Total Long-Term Debt and Other Financing</b>	7200	0	0	0	0	1,292,420	1,292,420
Transfers, Student Aid and Other Outgo	7300						
Transfers	7310					700,575	700,575
Student Aid	7320					672,164	672,164
Other Outgo	7390					44,756	44,756
<b>Total Transfers, Student Aid and Other Outgo</b>	7300	0	0	0	0	1,417,495	1,417,495
<b>Sub-Total Non-Instructional Activites</b>		138,276	13,807,959	6,380,086	1,346,270	2,709,915	24,382,506
<b>Total Expenditures General Fund: activities *</b>		14,022,159	13,973,340	6,609,784	1,596,954	2,709,915	38,912,152

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



Gann Appropriations Limit

GANN Report

DISTRICT NAME: COMPTON

I.	2015-2016 Appropriations Limit:			
A.	2014-2015 Appropriations Limit:			\$43,510,758
B.	2015-2016 Price Factor:	1.0382		
C.	Population factor:			
	1. 2013-2014 Second Period Actual FTES	6,060.00		
	2. 2014-2015 Second Period Actual FTES	5,860.00		
	3. 2014-2015 Population change factor (C2/C1)	0.9670		
D.	2014-2015 Limit adjusted by inflation and population factors (A * B * C.3)			\$43,682,164
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)			\$43,682,164
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.	2015-2016 Appropriations Limit (D + E.3 - F.3)			\$43,682,164
II.	2015-2016 Appropriations Subject to Limit:			
A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)			21,178,808
B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)			27,780
C.	Local Property taxes			4,724,738
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.	2015-2016 Appropriations Subject to Limit			\$25,931,326

For Actual Year: 2014-2015

Budget Year: 2015-2016

## General Fund

Description	Object Code	Fund: 11		Fund: 12		Fund: 10	
		UNRESTRICTED SUBFUND		RESTRICTED SUBFUND		TOTAL	
		Actual	Budget	Actual	Budget	Actual	Budget
<b>REVENUES:</b>							
Federal Revenues	8100	41,214		586,490	581,054	627,704	581,054
State Revenues	8600	28,012,900	31,940,250	4,571,597	6,176,633	32,584,497	38,116,883
Local Revenues	8800	6,351,391	5,612,637	695,945	702,905	7,047,336	6,315,542
<b>Total Revenues</b>		<b>34,405,505</b>	<b>37,552,887</b>	<b>5,854,032</b>	<b>7,460,592</b>	<b>40,259,537</b>	<b>45,013,479</b>
<b>EXPENDITURES:</b>							
Academic Salaries	1000	12,945,383	13,966,169	931,364	825,310	13,876,747	14,791,479
Classified Salaries	2000	5,949,433	6,542,025	1,529,429	1,474,259	7,478,862	8,016,284
Employee Benefits	3000	6,004,775	7,664,682	635,115	844,893	6,639,890	8,509,575
Supplies and Materials	4000	412,262	663,623	240,903	371,292	653,165	1,034,915
Other Operating Expenses and Services	5000	4,784,785	5,576,677	1,171,834	1,091,245	5,956,619	6,667,922
Capital Outlay	6000	957,999	950,415	638,955	494,606	1,596,954	1,445,021
<b>Total Expenditures</b>		<b>31,054,637</b>	<b>35,363,591</b>	<b>5,147,600</b>	<b>5,101,605</b>	<b>36,202,237</b>	<b>40,465,196</b>
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		<b>3,350,868</b>	<b>2,189,296</b>	<b>706,432</b>	<b>2,358,987</b>	<b>4,057,300</b>	<b>4,548,283</b>
<b>Other Financing Sources</b>	8900					0	0
<b>Other Outgo</b>	7000	2,074,493	2,661,000	635,422	777,388	2,709,915	3,438,388
<b>Net Increase/(Decrease) in Fund Balance</b>		<b>1,276,375</b>	<b>(471,704)</b>	<b>71,010</b>	<b>1,581,599</b>	<b>1,347,385</b>	<b>1,109,895</b>
<b>BEGINNING FUND BALANCE:</b>							
Net Beginning Balance, July 1	9010	8,167,902	9,418,849	934,391	1,005,401	9,102,293	10,424,250
Prior Years Adjustments	9020	(25,428)				(25,428)	
Adjusted Beginning Balance	9030	8,142,474		934,391		9,076,865	
<b>Ending Fund Balance, June 30</b>		<b>9,418,849</b>	<b>8,947,145</b>	<b>1,005,401</b>	<b>2,587,000</b>	<b>10,424,250</b>	<b>11,534,145</b>

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

710 COMPTON

For Actual Year: 2014-2015

Budget Year: 2015-2016

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
<b>REVENUES:</b>							
Federal Revenues	8100						
State Revenues	8600	38,679					
Local Revenues	8800	4,220,265					
<b>Total Revenues</b>		4,258,944	0	0	0	0	0
Other Financing Sources	8900						
Interfund Transfers In	8981						
Other Incoming Transfers	8983						
<b>Total Other Financing Sources</b>		0	0	0	0	0	0
Other Outgo	7000						
Debt Retirement (Long Term Debt)	7100						
Debt Reduction	7110	1,521,059					
Debt Interest and Other Service Charges	7120	2,627,127					
Transfers Outgoing	7300 & 7400						
Reserve for Contingencies	7900						
<b>Total Other Outgo</b>	7000	4,148,186	0	0	0	0	0
<b>Net Other Financing Sources / (Other Outgo)</b>	8900 & 7000	(4,148,186)	0	0	0	0	0
<b>Net Increase/Decrease in Fund Balance</b>		110,758	0	0	0	0	0
<b>BEGINNING FUND BALANCE:</b>							
Net Beginning Balance, July 1	9010	3,217,881	3,328,639	0	0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	3,217,881		0		0	
<b>Ending Fund Balance, June 30</b>		3,328,639	3,328,639	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

710 COMPTON

For Actual Year: 2014-2015

Budget Year: 2015-2016

Special Revenue Funds

Description	Object Code	FUND: 31		FUND 32		FUND 33	
		BOOKSTORE FUND		CAFETERIA FUND		CHILD DEVELOPMENT FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
<b>REVENUES:</b>							
Federal Revenues	8100					194,299	
State Revenues	8600					267,810	
Local Revenues	8800					81,550	
<b>Total Income</b>		0	0	0	0	543,659	0
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000					358,045	
Employee Benefits	3000					145,533	
Supplies and Materials	4000					44,183	
Other Operating Expenses and Services	5000					2,636	
Capital Outlay	6000					8,578	
<b>Total Expenditures</b>		0	0	0	0	558,975	0
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		0	0	0	0	(15,316)	0
<b>Other Financing Sources</b>	8900					30,575	
<b>Other Outgo</b>	7000					1,691	
<b>Net Increase/(Decrease) in Fund Balance</b>		0	0	0	0	13,568	0
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010		0		0	61,438	80,006
Prior Years Adjustments	9020					5,000	
Adjusted Beginning Balance	9030	0		0		66,438	
<b>Ending Fund Balance, June 30</b>		0	0	0	0	80,006	80,006

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

710 COMPTON

For Actual Year: 2014-2015

Budget Year: 2015-2016

Special Revenue Funds

Description	Object Code	FUND: 34		FUND 35		FUND 39	
		FARM OPERATION FUND		REVENUE BOND PROJECT FUND		OTHER SPECIAL REVENUE FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
<b>REVENUES:</b>							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800					4,896	
<b>Total Income</b>		0	0	0	0	4,896	0
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000					88,025	
Capital Outlay	6000						
<b>Total Expenditures</b>		0	0	0	0	88,025	0
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		0	0	0	0	(83,129)	0
<b>Other Financing Sources</b>	8900					200,000	
<b>Other Outgo</b>	7000						
<b>Net Increase/(Decrease) in Fund Balance</b>		0	0	0	0	116,871	0
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010		0		0	776,890	893,761
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		0		776,890	
<b>Ending Fund Balance, June 30</b>		0	0	0	0	893,761	893,761

For Actual Year: 2014-2015

Budget Year: 2015-2016

**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
<b>REVENUES:</b>							
Federal Revenues	8100						
State Revenues	8600	6,624,068	5,538,395				
Local Revenues	8800	26,088	26,750	98,424	54,000	111,550	95,000
<b>Total Income</b>		6,650,156	5,565,145	98,424	54,000	111,550	95,000
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000			1,134	1,000		
Other Operating Expenses and Services	5000	86,255	145,000	92,871	97,600	149,024	309,620
Capital Outlay	6000	6,757,747	5,393,395	2,473,520	12,042,147	651,259	8,263,380
<b>Total Expenditures</b>		6,844,002	5,538,395	2,567,525	12,140,747	800,283	8,573,000
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		(193,846)	26,750	(2,469,101)	(12,086,747)	(688,733)	(8,478,000)
<b>Other Financing Sources</b>	8900						
<b>Other Outgo</b>	7000						
<b>Net Increase/(Decrease) in Fund Balance</b>		(193,846)	26,750	(2,469,101)	(12,086,747)	(688,733)	(8,478,000)
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	1,704,257	1,510,411	14,629,580	12,160,479	16,478,637	15,789,904
Prior Years Adustments	9020						
Adjusted Beginning Balance	9030	1,704,257		14,629,580		16,478,637	
<b>Ending Fund Balance, June 30</b>		1,510,411	1,537,161	12,160,479	73,732	15,789,904	7,311,904

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

710 COMPTON

For Actual Year: 2014-2015

Budget Year: 2015-2016

Enterprise Funds

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

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

710 COMPTON

For Actual Year: 2014-2015

Budget Year: 2015-2016

Enterprise Funds

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



REVENUES, EXPENDITURES, AND FUND BALANCE DATA

710 COMPTON

For Actual Year: 2014-2015

Budget Year: 2015-2016

Internal Service Funds

Description	Object	FUND: 61		FUND 69			
	Code	SELF-INSURANCE FUND		OTHER INTERNAL SERVICES FUND			
		Actual	Budget	Actual	Budget		
<b>REVENUES:</b>							
Local Revenues	8800	1,518,007		18,897			
Other Financing Sources	8900			470,000			
<b>Total Income</b>		1,518,007	0	488,897	0		
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000	461,198		322,651			
Capital Outlay	6000			15,695			
<b>Total Expenditures</b>		461,198	0	338,346	0		
<b>Net Profit or Loss</b>		1,056,809	0	150,551	0		
<b>Other Outgo</b>	7000						
<b>Net Increase/(Decrease) in Fund Balance</b>		1,056,809	0	150,551	0		
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	350,543	1,407,352	79,977	230,528		
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	350,543		79,977			
<b>Ending Fund Balance, June 30</b>		1,407,352	1,407,352	230,528	230,528		

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

710 COMPTON

For Actual Year: 2014-2015

Budget Year: 2015-2016

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
<b>REVENUES:</b>							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800	147,477		53,400			
<b>Total Income</b>		147,477	0	53,400	0	0	0
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000	37,007		52,994			
Capital Outlay	6000						
<b>Total Expenditures</b>		37,007	0	52,994	0	0	0
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		110,470	0	406	0	0	0
<b>Other Financing Sources</b>	8900						
<b>Other Outgo</b>	7000						
<b>Net Increase/(Decrease) in Fund Balance</b>		110,470	0	406	0	0	0
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	49,706	160,176	39,113	39,519		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	49,706		39,113		0	
<b>Ending Fund Balance, June 30</b>		160,176	160,176	39,519	39,519	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

710 COMPTON

For Actual Year: 2014-2015

Budget Year: 2015-2016

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
<b>REVENUES:</b>							
Federal Revenues	8100						
State Revenues	8600	531,657	550,000				
Local Revenues	8800	2,754	2,200	521			
<b>Total Income</b>		534,411	552,200	521	0	0	0
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000						
Capital Outlay	6000						
<b>Total Expenditures</b>		0	0	0	0	0	0
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		534,411	552,200	521	0	0	0
<b>Other Financing Sources</b>	8900						
<b>Other Outgo</b>	7000	512,741	550,000				
<b>Net Increase/(Decrease) in Fund Balance</b>		21,670	2,200	521	0	0	0
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	394,360	416,030	34,462	34,983		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	394,360		34,462		0	
<b>Ending Fund Balance, June 30</b>		416,030	418,230	34,983	34,983	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

710 COMPTON

For Actual Year: 2014-2015

Budget Year: 2015-2016

Fiduciary Funds Group

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

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2014-2015

District ID: 710

Name: COMPTON

Fund Number In	Fund Name	Fund Number Out	Fund Name	Amount Transferred
33	CHILD DEVELOPMENT FUND	11	UNRESTRICTED SUBFUND	30,575
39	OTHER SPECIAL REVENUE FUND	11	UNRESTRICTED SUBFUND	200,000
69	OTHER INTERNAL SERVICES FUND	11	UNRESTRICTED SUBFUND	470,000

For Actual Year: 2014-2015

Budget Year: 2015-2016

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		809,317			178,901	
		Instructional & Institutional Unrestricted				Instructional Materials Propostition 20	Total
		Instructional Activities (AC 0100-5900)	Support Activities (AC 6000-6700)	Support Activities (AC 6800-7390)	Total Unrestricted	Instructional (AC 0100-4900)	
<b>Expenditures</b>							
Academic Salaries	1000		570,289		570,289		570,289
Classified Salaries	2000		68,736		68,736		68,736
Employee Benefits	3000		170,292		170,292		170,292
<b>Supplies &amp; Materials</b>	4000						
Software	4100				0		0
Books, Magazines, & Periodicals	4200				0		0
Instructional Supplies & Materials	4300				0	131,918	131,918
Noninstructional Supplies & Mtrls	4400				0		0
<b>Total Supplies and Materials</b>		0	0	0	0	131,918	131,918
Other Operating Expenses and Services	5000				0		0
Capital Outlay	6000						
Library Books	6300				0	46,963	46,963
Equipment	6400						
Equipment - Additional	6410				0		0
Equipment - Replacement	6420				0		0
<b>Total Capital Outlay</b>		0	0	0	0	46,963	46,963
Other Outgo	7000				0		0
<b>Total Expenditures</b>		0	809,317	0	809,317	178,881	988,198
<b>Ending Balance</b>					0	20	20

For Actual Year: 2014-2015

Budget Year: 2015-2016

District ID: 710

Name: COMPTON

Activity Classification	Activity Code	Unrestricted			Restricted Prop 20		
Lottery Adjustments and Proceeds:							
Net Beginning Balance, July 1	9010					20	
Adjustments	9020						
Adjusted Beginning Balance	9030		0			20	
Budget Fiscal Year Data							
State Lottery Proceeds:	8681		763,560			190,000	
		<b>Instructional &amp; Institutional Unrestricted</b>				<b>Instructional Materials Proposition 20</b>	<b>Total</b>
		<b>Instructional Activities</b> (AC 0100-5900)	<b>Support Activities</b> (AC 6000-6700)	<b>Support Activities</b> (AC 6800-7390)	<b>Total Unrestricted</b>	<b>Instructional</b> (AC 0100-4900)	
<b>Expenditures</b>							
Academic Salaries	1000				0		0
Classified Salaries	2000		763,560		763,560		763,560
Employee Benefits	3000				0		0
<b>Supplies &amp; Materials</b>	4000						
Software	4100				0		0
Books, Magazines, & Periodicals	4200				0		0
Instructional Supplies & Materials	4300				0	190,020	190,020
Noninstructional Supplies & Mtrls	4400				0		0
<b>Total Supplies and Materials</b>		0	0	0	0	190,020	190,020
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
<b>Total Capital Outlay</b>		0	0	0	0		0
Other Outgo	7000				0		0
<b>Total Expenditures</b>		0	763,560	0	763,560	190,020	953,580
<b>Ending Balance</b>					0	0	

Annual Financial and Budget Report

For Actual Year: 2014-2015

District ID: 710

Name: COMPTON

<b>EPA Revenue</b>	5,558,359
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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	5,558,359	0	0	5,558,359
<b>TOTAL</b>		5,558,359	0	0	5,558,359



Annual Financial and Budget Report

For Actual Year: 2014-2015

Budget Year: 2015-2016

District ID: 710

Name: COMPTON

Fiscal Year	STRS		PERS		Other	Total	Increase	
	Amount	Rate	Amount	Rate			Amount	Rate
2013-14	911,567	8.25%	630,814	11.44%		1,542,381	N/A	N/A
2014-15	1,058,505	8.88%	666,062	11.77%		1,724,567	182,186	11.81%
2015-16	1,434,663	10.73%	695,360	11.85%		2,130,023	405,456	23.51%
2016-17	1,758,832	12.58%	875,203	13.05%		2,634,035	504,012	23.66%
2017-18	2,006,078	14.43%	975,253	16.60%		2,981,331	347,296	13.18%
2018-19	2,683,830	16.28%	1,045,465	18.20%		3,729,295	747,964	25.09%
2019-20	3,062,726	18.13%	1,116,263	19.90%		4,178,989	449,694	12.06%
2020-21	3,305,175	19.10%	1,189,114	20.40%		4,494,289	315,300	7.54%

<b>Does the district have a plan to fund these expenses through 2020-21?</b>
Yes
<b>Explain Yes or No</b>
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 will be earmarked for pension costs. Annually the District plans to review and identify additional resources. Currently the District funded the initial \$500,000 with one-time funds.