

California Community Colleges

ANNUAL FINANCIAL AND BUDGET REPORT


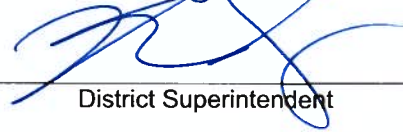
(Financial Report for Fiscal Year 2017-2018)

(Budget Report for Fiscal Year 2018-2019)

District: COMPTON

District Code: 710

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

 _____ District Chief Business Officer	10/10/18 _____ Date
 _____ District Superintendent	10/10/18 _____ Date

Contact: Steve Haigler

(310) 900-1600 2111

In accordance with the *California Code of Regulations*, Section 58305(d) a copy of this report is due to the Chancellor's Office on or before October 10, 2018. Please submit the report to :

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

For Actual Year: 2017-2018

Budget Year: 2018-2019

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	6,669,081	6,669,081		6,669,081
Other	1300	3,991,595	4,048,968		4,048,968
Total Instructional Salaries		10,660,676	10,718,049	0	10,718,049
Non-Instructional Salaries					
Contract or Regular	1200		2,539,129	203,385	2,742,514
Other	1400		308,750		308,750
Total Non-Instructional Salaries		0	2,847,879	203,385	3,051,264
Total Academic Salaries		10,660,676	13,565,928	203,385	13,769,313
Classified Salaries					
Non-Instructional Salaries					
Regular Status	2100		5,032,335	238,077	5,270,412
Other	2300		553,619	16,776	570,395
Total Non-Instructional Salaries		0	5,585,954	254,853	5,840,807
Instructional Aides					
Regular Status	2200	493,964	649,991		649,991
Other	2400	135,096	135,096		135,096
Total Instructional Aides		629,060	785,087	0	785,087
Total Classified Salaries		629,060	6,371,041	254,853	6,625,894
Employee Benefits	3000	4,325,069	8,158,780	169,077	8,327,857
Supplies and Materials	4000		591,671	742	592,413
Other Operating Expenses	5000		4,870,909	808,745	5,679,654
Equipment Replacement	6420				0
Total Expenditures Prior to Exclusions		15,614,805	33,558,329	1,436,802	34,995,131

SUPPLEMENTAL DATA

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2017-2018

Budget Year: 2018-2019

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	323,130	323,130		323,130
Student Health Services Above Amount Collected	6441				0
Student Transportation	6491		89,779		89,779
Noninstructional Staff-Retirees' Benefits and Retirement Incentives	6740		243,408		243,408
Objects to Exclude	Object Code				
Rents and Leases	5060		377,396		377,396
Lottery Expenditures					
Academic Salaries	1000				0
Classified Salaries	2000		798,625		798,625
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: 2017-2018

Budget Year: 2018-2019

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		57,226		57,226
Equipment	6400				
Equipment - Additional	6410		115,160		115,160
Equipment - Replacement	6420				0
Total Equipment		0	115,160	0	115,160
Total Capital Outlay		0	172,386	0	172,386
Other Outgo	7000		1,748,690		1,748,690
Total Exclusions		323,130	3,753,414	0	3,753,414
Total for ECS 84362, 50% Law		15,291,675	29,804,915	1,436,802	31,241,717
Percent of CEE (Instructional Salary Cost / Total CEE)		51.31%	100.00%		
50% of Current Expense of Education			14,902,458		
Nonexempted (Remaining) Deficiency from second preceeding Fiscal Year					
Amount Required to be Expended for Salaries of Classroom Instructors		15,291,675	29,804,915	1,436,802	31,241,717
Reconciliation to Unrestricted General Fund Expenditures					
Total Expenditures Prior to Exclusions		15,614,805	33,558,329	1,436,802	34,995,131
Capital Expenditures	6000	41,879	271,009		271,009
Equipment Replacement (Back out)	6420		0	0	0
Total Unrestricted General Fund Expenditures		15,656,684	33,829,338	1,436,802	35,266,140

For Year Ended June 30, 2018

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		159	159
In County Treasury	9112	14,680,333	8,865,393	23,545,726
Cash With Fiscal Agents	9113			0
Revolving Cash Accounts	9114	25,000		25,000
Investments (at cost)	9120			0
Accounts Receivable	9130	2,150,192	691,347	2,841,539
Due from Other Funds	9140			0
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			0
Prepaid Items	9220	323,408	2,525	325,933
TOTAL ASSETS		17,178,933	9,559,424	26,738,357
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	3,263,766	509,982	3,773,748
Accrued Salaries and Wages Payable	9520	1,237,214	309,218	1,546,432
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	924,948	3,445,794	4,370,742
TOTAL LIABILITIES		5,425,928	4,264,994	9,690,922

For Year Ended June 30, 2018

District ID: 710

Name: COMPTON

Description	CA (Object)	11	12	10
		General Fund Unrestricted	General Fund Restricted	General Fund COMBINED
FUND BALANCE (NON-GASB 54)				
Fund Balance Reserved	9710			0
NonCash Assets	9711			0
Amounts Restricted by Law for Specific Purposes	9712			0
Reserve for Encumbrances Credit	9713			0
Reserve for Encumbrances Debit	9714			0
Reserve for Debt Services	9715			0
Assigned/Committed	9754			0
Unassigned	9790			0
Total Fund Balance		0	0	0
Fund Balance (GASB 54)	9750			
Nonspendable Fund Balance	9751	348,408		348,408
Restricted Fund Balance	9752		5,294,430	5,294,430
Committed Fund Balance	9753	2,550,000		2,550,000
Assigned Fund Balance	9754			0
Total Designated Fund Balance		2,898,408	5,294,430	8,192,838
Uncommitted Fund Balance	9790	8,854,597		8,854,597
TOTAL FUND EQUITY		11,753,005	5,294,430	17,047,435
TOTAL LIABILITIES AND FUND EQUITY		17,178,933	9,559,424	26,738,357

COMBINED BALANCE SHEET

For Year Ended June 30, 2018

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	3,436,921		
Cash With Fiscal Agents	9113			
Investments (at cost)	9120			
Accounts Receivable	9130			
Due from Other Funds	9140			
TOTAL ASSETS		3,436,921	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, 2018

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	3,436,921		
Committed Fund Balance	9753			
Assigned Fund Balance	9754			
Total Designated Fund Balance		3,436,921	0	0
Uncommitted Fund Balance	9790			
TOTAL FUND EQUITY		3,436,921	0	0
TOTAL LIABILITIES AND FUND EQUITY		3,436,921	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, 2018

District ID: 710

Name: COMPTON

Description	CA	31	32	33	34	35	39
	(Object)	Bookstore Fund	Cafeteria Fund	Child Development Fund	Farm Operation Fund	Revenue Bond Project Fund	Other Special Revenue Fund
ASSETS							
Cash, Investments, and Receivables	9100						
Cash:							
Awaiting Deposit and in Banks	9111						
In County Treasury	9112			97,083			
Cash With Fiscal Agents	9113						
Revolving Cash Accounts	9114						
Investments (at cost)	9120						
Accounts Receivable	9130			33,982			
Due from Other Funds	9140						
Inventories, Stores, and Prepaid Items	9200						
Inventories and Stores	9210						
Prepaid Items	9220						
TOTAL ASSETS		0	0	131,065	0	0	0
LIABILITIES							
Current Liabilities and Deferred Revenue	9500						
Accounts Payable	9510			7,914			
Accrued Salaries and Wages Payable	9520			34,070			
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	41,984	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, 2018

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	89,081	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	89,081	0	0	0
Uncommitted Fund Balance	9790	0	0	0	0	0	0
TOTAL FUND EQUITY		0	0	89,081	0	0	0
TOTAL LIABILITIES AND FUND EQUITY		0	0	131,065	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2018

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	1,441,648		9,777,765
Cash With Fiscal Agents	9113			
Revolving Cash Accounts	9114			
Investments (at cost)	9120			
Accounts Receivable	9130	607,311		53,698
Due from Other Funds	9140			
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			
Prepaid Items	9220	7,633		
TOTAL ASSETS		2,056,592	0	9,831,463
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	33,856		264,442
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	586,924		
TOTAL LIABILITIES		620,780	0	264,442

COMBINED BALANCE SHEET

For Year Ended June 30, 2018

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	1,435,812		9,567,021
Committed Fund Balance	9753			
Assigned Fund Balance	9754			
Total Designated Fund Balance		1,435,812	0	9,567,021
Uncommitted Fund Balance	9790			
TOTAL FUND EQUITY		1,435,812	0	9,567,021
TOTAL LIABILITIES AND FUND EQUITY		2,056,592	0	9,831,463

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2018

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, 2018

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, 2018

District ID: 710

Name: COMPTON

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

COMBINED BALANCE SHEET

For Year Ended June 30, 2018

District ID: 710

Name: COMPTON

Description	CA	61	69
	(Object)	Self-Insurance Fund	Other Internal Service Fund
ASSETS			
Cash, Investments, and Receivables	9100		
Cash:			
Awaiting Deposit and in Banks	9111		
In County Treasury	9112	3,273,052	563,736
Cash With Fiscal Agents	9113		
Revolving Cash Accounts	9114	200,000	50,000
Investments (at cost)	9120		
Accounts Receivable	9130	13,272	1,161
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		3,486,324	614,897

COMBINED BALANCE SHEET

For Year Ended June 30, 2018

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	815,091	559
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		815,091	559
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	815,091	559

COMBINED BALANCE SHEET

For Year Ended June 30, 2018

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	2,671,233	614,338
Committed Fund Balance	9753		
Assigned Fund Balance	9754		
Total Designated Fund Balance		2,671,233	614,338
Uncommitted(Unrestricted) Fund Balance	9790		
Other Equity	9800		
Contributed Capital	9810		
Retained Earnings	9850		
Investment in General Fixed Assets	9890		
TOTAL FUND EQUITY		2,671,233	614,338
TOTAL LIABILITIES AND FUND EQUITY		3,486,324	614,897

COMBINED BALANCE SHEET

For Year Ended June 30, 2018

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	194,780							
In County Treasury	9112		43,080		503,768	72,305			
Cash With Fiscal Agents	9113								
Revolving Cash Accounts	9114	200							
Investments (at cost)	9120								
Accounts Receivable	9130	138,532	204		192,656	419			
Due from Other Funds	9140								
Student Loans Receivable	9150								
Inventories, Stores, and Prepaid Items	9200								
Inventories and Stores	9210								
Prepaid Items	9220								
Fixed Assets	9300								
Sites	9310								
Site Improvements	9320								
Accumulated Depreciation Site Improvements	9321								
Buildings	9330								
Accumulated Depreciation Buildings	9331								
Library Books	9340								
Equipment	9350								
Accumulated Depreciation Equipment	9351								
Work in Progress	9360								
Total Fixed Assets		0	0	0	0	0	0	0	0
TOTAL ASSETS		333,512	43,284	0	696,424	72,724	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2018

District ID: 710

Name: COMPTON

Description	CA (Object)	71	72	73	74	75	76	77	79
		Associated Students Trust Fund	Student Representation Fee Trust Fund	Student Body Center Fee Trust Fund	Student Financial Aid Trust Fund	Scholarship and Loan Trust Fund	Investment Trust Fund	Deferred Compensation Trust Fund	Other Trust Fund
LIABILITIES									
Current Liabilities and Deferred Revenue	9500								
Accounts Payable	9510	4,010			228,495	35,107			
Accrued Salaries and Wages Payable	9520								
Compensated Absences Payable Current	9530								
Due to Other Funds	9540	83,694							
Temporary Loans	9550								
Current Portion of Long-Term Debt	9560								
Deferred Revenues	9570				45,766				
Total Current Liabilities and Deferred Revenue		87,704	0	0	274,261	35,107	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	274,261	35,107	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2018

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		43,284		422,163	37,617			
Committed Fund Balance	9753								
Assigned Fund Balance	9754								
Total Designated Fund Balance		0	43,284	0	422,163	37,617	0	0	0
Uncommitted(Unrestricted) Fund Balance	9790	245,808							
Other Equity	9800								
Contributed Capital	9810								
Retained Earnings	9850								
Investment in General Fixed Assets	9890								
TOTAL FUND EQUITY		245,808	43,284	0	422,163	37,617	0	0	0
TOTAL LIABILITIES AND FUND EQUITY		333,512	43,284	0	696,424	72,724	0	0	0

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2017-2018

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		209,275	209,275
Workforce Investment Act	8130			0
Temporary Assistance for Needy Families (TANF)	8140		93,517	93,517
Student Financial Aid	8150			0
Veterans Education	8160			0
Vocational and Technical Education Act (VATEA)	8170			0
Other Federal Revenues	8190		188,029	188,029
Total Federal Revenues	8100	0	490,821	490,821
State Revenues	8600			
General Apportionments	8610			0
Apprenticeship Apportionment	8611			0
State General Apportionment	8612	23,442,030		23,442,030
Other General Apportionment	8613	285,690		285,690
General Categorical Programs	8620			
Child Development	8621			0
Extended Opportunity Programs and Services(EOPS)	8622		1,169,570	1,169,570
Disabled Students Programs and Services(DSPS)	8623		395,675	395,675
Temporary Assistance for Needy Families (TANF)	8624			0
California Work Opportunity and Responsibility to Kids (CalWORKs)	8625		529,917	529,917
Telecommunications and Technology Infrastructure Program (TTIP)	8626			0
Other General Categorical Programs	8627		3,857,145	3,857,145

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2017-2018

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	5,210,465		5,210,465
Reimbursable Categorical Programs	8650			
Instructional Improvement Grant	8651		47,674	47,674
Other Reimbursable Categorical Programs	8652		225,682	225,682
State Tax Subventions	8670			
Homeowners' Property Tax Relief	8671	25,931		25,931
Timber Yield Tax	8672			0
Other State Tax Subventions	8673	292		292
State Non-Tax Revenues	8680			
State Lottery Proceeds	8681	818,104	96,905	915,009
State Mandated Costs	8685	288,647		288,647
Other State Non-Tax Revenues	8686			0
Other State Revenues	8690	865,330	4,699,964	5,565,294
Total State Revenues	8600	30,936,489	11,022,532	41,959,021

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2017-2018

District ID: 710

Name: COMPTON

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted Actual	Restricted Actual	General Fund Actual
Local Revenues	8800			
Property Taxes	8810			
Tax Allocation, Secured Roll	8811	4,247,436		4,247,436
Tax Allocation, Supplemental Roll	8812	125,044		125,044
Tax Allocation, Unsecured Roll	8813	60,534		60,534
Prior Years Taxes	8816	109,685		109,685
Education Revenues Augmentation Fund (ERAF)	8817			0
Redevelopment Agency Funds - Pass Through	8818	492,597		492,597
Redevelopment Agency Funds - Residual	8819	283,553		283,553
Redevelopment Agency Funds - Asset Liquidation	8819.1	42,625		42,625
Contributions, Gifts, Grants, and Endowments	8820		265,522	265,522
Contract Services	8830			
Contract Instructional Services	8831			0
Other Contract Services	8832	13,694	413,698	427,392
Sales and Commissions	8840		14,528	14,528
Rentals and Leases	8850	18,847		18,847
Interest and Investment Income	8860	246,552	79,574	326,126
Student Fees and Charges	8870			
Community Services Classes	8872			0
Dormitory	8873			0
Enrollment	8874	1,176,326		1,176,326
Contra Revenue Account	8874.1	(170,000)		(170,000)
Field Trips and Use of Nondistrict Facilities	8875			0
Health Services	8876		33,548	33,548
Instructional Materials Fees and Sales of Materials	8877			0
Insurance	8878			0
Student Records	8879	9,174		9,174
Nonresident Tuition	8880	103,994		103,994
Parking Services and Public Transportation	8881		112,020	112,020
Other Student Fees and Charges	8885	83,191		83,191
Other Local Revenues	8890	472,604	711	473,315
Total Local Revenues	8800	7,315,856	919,601	8,235,457
Total Revenues		38,252,345	12,432,954	50,685,299

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2017-2018

District ID: 710

Name: COMPTON

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
Other Financing Sources	8900			
Proceeds of General Fixed Assets	8910			0
Proceeds of Long-Term Debt	8940			0
Incoming Transfers -- (8970/8981/8982/8983)	898#		6,238	6,238
Total Other Financing Sources	8900	0	6,238	6,238
Total Revenues and Other Financing Sources		38,252,345	12,439,192	50,691,537

For Actual Year: 2017-2018

Budget Year: 2018-2019

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	1,610,489	8,502	8,056	12,060		1,639,107
Business and Management	0500	400,192		4,919			405,111
Communications	0600						0
Computer and Information Science	0700	229,882					229,882
Education	0800	381,790	102,516				484,306
Engineering and Related Industrial Technology	0900	837,961	52,678	95,594	24,450		1,010,683
Fine and Applied Arts	1000	671,876		1,272			673,148
Foreign language	1100	326,076		158			326,234
Health	1200	1,523,947	436	11,484	3,508		1,539,375
Consumer Education And Home Economics	1300	610,964		1,299	1,043		613,306
Law	1400	8,328					8,328
Humanities(Letters)	1500	2,436,381		13,501			2,449,882
Library Science	1600						0
Mathematics	1700	2,303,160		10,914			2,314,074
Military Studies	1800						0
Physical Sciences	1900	1,031,479		7,845			1,039,324
Psychology	2000	454,021		550			454,571
Public Affairs and Services	2100	176,803					176,803
Social Sciences	2200	985,388		5,570			990,958
Commercial Services	3000	409,474					409,474
Interdisciplinary Studies	4900	791,064		137			791,201
Instruc Staff-Retirees' Bnfts & Retire Incents	5900	323,130					323,130
Sub-Total Instructional Activites		15,512,405	164,132	161,299	41,061		15,878,897
Total Expenditures for GF Activities*		15,668,432	17,924,383	8,761,613	1,396,204	2,594,618	46,345,250

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

For Actual Year: 2017-2018

Budget Year: 2018-2019

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		1,891,423	103,247	32,160		2,026,830
Course and Curriculum Development	6020						0
Academic / Faculty Senate	6030						0
Other Instructional Administration & Governance	6090						0
Total Instructional Admin. & Governance		0	1,891,423	103,247	32,160	0	2,026,830
Instructional Support Services	6100						
Learning Center	6110	156,027	274,017	3,462	818		434,324
Library	6120		608,165	118,583	39,486		766,234
Media	6130						0
Museums and Galleries	6140						0
Academic Information Systems and Technology	6150						0
Other Instructional Support Services	6190						0
Total Instructional Support Services		156,027	882,182	122,045	40,304	0	1,200,558
Admissions and Records	6200		713,228	7,961	5,212		726,401
Student Counseling and Guidance	6300						
Counseling and Guidance	6310		1,102,945	31,022			1,133,967
Matriculation and Student Assessment	6320						0
Transfer Programs	6330						0
Career Guidance	6340						0
Other Student Counseling and Guidance	6390						0
Total Student Counseling and Guidance		0	1,102,945	31,022	0	0	1,133,967

For Actual Year: 2017-2018

Budget Year: 2018-2019

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		273,053	10,808	1,213		285,074
Extended Opportunity Programs and Services (EOPS)	6430		213,577				213,577
Health Services	6440						0
Student Personnel Administration	6450		424,360	120,452			544,812
Financial Aid Administration	6460		612,136	3,622	56,338		672,096
Job Placement Services	6470						0
Veterans Services	6480						0
Miscellaneous Student Services	6490		5,559,439	2,695,260	1,141,373	810,689	10,206,761
Total Other Student Services		0	7,082,565	2,830,142	1,198,924	810,689	11,922,320
Operation and maintenance of Plant	6500						
Building Maintenance and Repairs	6510		570,210	1,056,513	25,481		1,652,204
Custodial Services	6530		1,158,586				1,158,586
Grounds Maintenance and Repairs	6550		111,618				111,618
Utilities	6570						0
Other Operations and Maintenance of Plant	6590						0
Total Operation and Maintenance of Plant	6500	0	1,840,414	1,056,513	25,481	0	2,922,408
Planning, Policymaking and Coordinations	6600		467,421	122,491	244		590,156

* 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: 2017-2018

Budget Year: 2018-2019

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		58,929	258,355			317,284
Fiscal Operations	6720		1,492,932	405,432	21,336		1,919,700
Human Resources Management	6730		637,971	554,638	5,689		1,198,298
Noninstruct Staff Retirees' Benefits & Retirement *	6740		243,407				243,407
Staff Development	6750						0
Staff Diversity	6760						0
Logistical Services	6770		161,027	1,345,160			1,506,187
Management Information Systems	6780		558,493	953,822	25,793		1,538,108
Other General Institutional Support Services	6790						0
Total General Institutional Support Services	6700	0	3,152,759	3,517,407	52,818	0	6,722,984
Community Services & Economic Development	6800						
Community Recreation	6810		17,790	7,356			25,146
Community Service Classes	6820						0
Community Use of Facilities	6830		98,948				98,948
Economic Development	6840						0
Other Community Services & Economic Development	6890		38,222	800			39,022
Total Community Services	6800	0	154,960	8,156	0	0	163,116

* Noninstructional Staff Retirees' Benefits & Retirement Incentives.

For Actual Year: 2017-2018

Budget Year: 2018-2019

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			91,839			91,839
Child Development Centers	6920		155,466	183,678			339,144
Farm Operations	6930						0
Food Services	6940			61,226			61,226
Parking	6950			139,278			139,278
Student and Co-Curricular Activities	6960		69,058	325,309			394,367
Student Housing	6970						0
Other Ancillary Services	6990						0
Total Ancillary Services	6900	0	224,524	801,330	0	0	1,025,854
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: 2017-2018

Budget Year: 2018-2019

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		247,830				247,830
Long-Term Debt and Other Financing	7200						
Long_Term Debt	7210					1,181,841	1,181,841
Tax revenue Anticipation Notes	7220						0
Other Financing	7290						0
Total Long-Term Debt and Other Financing	7200	0	0	0	0	1,181,841	1,181,841
Transfers, Student Aid and Other Outgo	7300						
Transfers	7310						0
Student Aid	7320						0
Other Outgo	7390					602,088	602,088
Total Transfers, Student Aid and Other Outgo	7300	0	0	0	0	602,088	602,088
Sub-Total Non-Instructional Activites		156,027	17,760,251	8,600,314	1,355,143	2,594,618	30,466,353
Total Expenditures General Fund: activities *		15,668,432	17,924,383	8,761,613	1,396,204	2,594,618	46,345,250

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

Gann Appropriations Limit

GANN Report

DISTRICT NAME: COMPTON

I.	2018-2019 Appropriations Limit:			
A.	2017-2018 Appropriations Limit:			\$41,703,955
B.	2018-2019 Price Factor:	1.0367		
C.	Population factor:			
	1. 2016-2017 Second Period Actual FTES	5,120.59		
	2. 2017-2018 Second Period Actual FTES	6,201.27		
	3. 2017-2018 Population change factor (C2/C1)	1.2110		
D.	2017-2018 Limit adjusted by inflation and population factors (A * B * C.3)			\$52,356,968
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)			\$52,356,968
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.	2018-2019 Appropriations Limit (D + E.3 - F.3)			\$52,356,968
II.	2018-2019 Appropriations Subject to Limit:			
A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)			28,652,495
B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)			25,931
C.	Local Property taxes			5,318,849
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.	2018-2019 Appropriations Subject to Limit			\$33,997,275

For Actual Year: 2017-2018

Budget Year: 2018-2019

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			490,821	491,000	490,821	491,000
State Revenues	8600	30,936,489	32,726,180	11,022,532	7,773,910	41,959,021	40,500,090
Local Revenues	8800	7,315,856	6,987,500	919,601	953,220	8,235,457	7,940,720
Total Revenues		38,252,345	39,713,680	12,432,954	9,218,130	50,685,299	48,931,810
EXPENDITURES:							
Academic Salaries	1000	13,769,318	13,938,020	1,432,795	1,975,000	15,202,113	15,913,020
Classified Salaries	2000	6,625,895	7,168,720	2,258,170	2,479,210	8,884,065	9,647,930
Employee Benefits	3000	8,327,858	10,322,460	1,178,779	1,255,500	9,506,637	11,577,960
Supplies and Materials	4000	592,414	970,130	731,504	807,500	1,323,918	1,777,630
Other Operating Expenses and Services	5000	5,678,833	6,095,350	1,758,862	860,000	7,437,695	6,955,350
Capital Outlay	6000	271,009	350,350	1,125,195	690,920	1,396,204	1,041,270
Total Expenditures		35,265,327	38,845,030	8,485,305	8,068,130	43,750,632	46,913,160
Excess /(Deficiency) of Revenues over Expenditures		2,987,018	868,650	3,947,649	1,150,000	6,934,667	2,018,650
Other Financing Sources	8900			6,238	236,834	6,238	236,834
Other Outgo	7000	1,783,929	1,899,684	810,689	1,100,000	2,594,618	2,999,684
Net Increase/(Decrease) in Fund Balance		1,203,089	(1,031,034)	3,143,198	286,834	4,346,287	(744,200)
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	10,508,400	11,753,005	1,038,307	5,294,429	11,546,707	17,047,434
Prior Years Adjustments	9020	41,516		1,112,924		1,154,440	
Adjusted Beginning Balance	9030	10,549,916		2,151,231		12,701,147	
Ending Fund Balance, June 30		11,753,005	10,721,971	5,294,429	5,581,263	17,047,434	16,303,234

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

710 COMPTON

For Actual Year: 2017-2018

Budget Year: 2018-2019

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	35,958					
Local Revenues	8800	4,554,889	9,181,310				
Total Revenues		4,590,847	9,181,310	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	1,856,815	2,079,793				
Debt Interest and Other Service Charges	7120	2,514,004	3,031,582				
Transfers Outgoing	7300 & 7400						
Reserve for Contingencies	7900						
Total Other Outgo	7000	4,370,819	5,111,375	0	0	0	0
Net Other Financing Sources / (Other Outgo)	8900 & 7000	(4,370,819)	(5,111,375)	0	0	0	0
Net Increase/Decrease in Fund Balance		220,028	4,069,935	0	0	0	0
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	3,216,893	3,436,921	0	0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	3,216,893		0		0	
Ending Fund Balance, June 30		3,436,921	7,506,856	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

710 COMPTON

For Actual Year: 2017-2018

Budget Year: 2018-2019

Special Revenue Funds

Description	Object Code	FUND: 31		FUND 32		FUND 33	
		BOOKSTORE FUND		CAFETERIA FUND		CHILD DEVELOPMENT FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100					139,384	145,000
State Revenues	8600					461,922	470,900
Local Revenues	8800					149,149	22,000
Total Income		0	0	0	0	750,455	637,900
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000					409,724	407,100
Employee Benefits	3000					161,177	165,340
Supplies and Materials	4000					36,398	38,760
Other Operating Expenses and Services	5000					2,364	2,380
Capital Outlay	6000					125,000	
Total Expenditures		0	0	0	0	734,663	613,580
Excess /(Deficiency) of Revenues over Expenditures		0	0	0	0	15,792	24,320
Other Financing Sources	8900					3,758	
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		0	0	0	0	19,550	24,320
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010		0		0	624,507	89,081
Prior Years Adjustments	9020					(554,976)	
Adjusted Beginning Balance	9030	0		0		69,531	
Ending Fund Balance, June 30		0	0	0	0	89,081	113,401

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

710 COMPTON

For Actual Year: 2017-2018

Budget Year: 2018-2019

Special Revenue Funds

Description	Object	FUND: 34		FUND 35		FUND 39	
	Code	FARM OPERATION FUND		REVENUE BOND PROJECT FUND		OTHER SPECIAL REVENUE FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800						
Total Income		0	0	0	0	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000						
Capital Outlay	6000						
Total Expenditures		0	0	0	0	0	0
Excess /(Deficiency) of Revenues over Expenditures		0	0	0	0	0	0
Other Financing Sources	8900						
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		0	0	0	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010		0		0	1,112,924	0
Prior Years Adjustments	9020					(1,112,924)	
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: 2017-2018

Budget Year: 2018-2019

Capital Projects Funds

Description	Object Code	FUND: 41		FUND 42		FUND 43	
		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	759,183	7,553,000				
Local Revenues	8800	59,330	55,000			161,242	115,979
Total Income		818,513	7,608,000	0	0	161,242	115,979
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000	25,859	27,000			145,704	183,000
Capital Outlay	6000	929,667	7,750,000			1,528,624	9,500,000
Total Expenditures		955,526	7,777,000	0	0	1,674,328	9,683,000
Excess /(Deficiency) of Revenues over Expenditures		(137,013)	(169,000)	0	0	(1,513,086)	(9,567,021)
Other Financing Sources	8900						
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		(137,013)	(169,000)	0	0	(1,513,086)	(9,567,021)
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	1,572,826	1,435,813	7,558,291	0	3,521,816	9,567,021
Prior Years Adustments	9020			(7,558,291)		7,558,291	
Adjusted Beginning Balance	9030	1,572,826		0		11,080,107	
Ending Fund Balance, June 30		1,435,813	1,266,813	0	0	9,567,021	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

710 COMPTON

For Actual Year: 2017-2018

Budget Year: 2018-2019

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: 2017-2018

Budget Year: 2018-2019

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: 2017-2018

Budget Year: 2018-2019

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	957,821	990,000	3,218	5,000		
Other Financing Sources	8900			400,000	400,000		
Total Income		957,821	990,000	403,218	405,000		
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000	611,059	600,000	337,111	355,000		
Capital Outlay	6000						
Total Expenditures		611,059	600,000	337,111	355,000		
Net Profit or Loss		346,762	390,000	66,107	50,000		
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		346,762	390,000	66,107	50,000		
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	2,324,471	2,671,234	548,231	614,339		
Prior Years Adjustments	9020	1		1			
Adjusted Beginning Balance	9030	2,324,472		548,232			
Ending Fund Balance, June 30		2,671,234	3,061,234	614,339	664,339		

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

710 COMPTON

For Actual Year: 2017-2018

Budget Year: 2018-2019

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	58,266	65,000	6,854			
Total Income		58,266	65,000	6,854	0	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000	17,486	65,000				
Capital Outlay	6000						
Total Expenditures		17,486	65,000	0	0	0	0
Excess /(Deficiency) of Revenues over Expenditures		40,780	0	6,854	0	0	0
Other Financing Sources	8900						
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		40,780	0	6,854	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	157,870	245,808	36,430	43,284		0
Prior Years Adjustments	9020	47,158					
Adjusted Beginning Balance	9030	205,028		36,430		0	
Ending Fund Balance, June 30		245,808	245,808	43,284	43,284	0	0

For Actual Year: 2017-2018

Budget Year: 2018-2019

Fiduciary Funds Group

Description	Object	FUND: 74		FUND 75		FUND 76	
	Code	FINANCIAL AID TRUST FUND		SCHOLARSHIP & LOAN TRUST FUND		INVESTMENT TRUST FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600	1,380,181	1,205,992				
Local Revenues	8800	4,804	3,000	1,166			
Total Income		1,384,985	1,208,992	1,166	0	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000						
Capital Outlay	6000						
Total Expenditures		0	0	0	0	0	0
Excess /(Deficiency) of Revenues over Expenditures		1,384,985	1,208,992	1,166	0	0	0
Other Financing Sources	8900	102,313					
Other Outgo	7000	1,482,494	1,205,992				
Net Increase/(Decrease) in Fund Balance		4,804	3,000	1,166	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	420,649	422,162	36,451	37,618		0
Prior Years Adjustments	9020	(3,291)		1			
Adjusted Beginning Balance	9030	417,358		36,452		0	
Ending Fund Balance, June 30		422,162	425,162	37,618	37,618	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

710 COMPTON

For Actual Year: 2017-2018

Budget Year: 2018-2019

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: 2017-2018

District ID: 710

Name: COMPTON

Fund Number In	Fund Name	Fund Number Out	Fund Name	Amount Transferred
12	RESTRICTED SUBFUND	11	UNRESTRICTED SUBFUND	6,238
33	CHILD DEVELOPMENT FUND	11	UNRESTRICTED SUBFUND	3,758
69	OTHER INTERNAL SERVICES FUND	11	UNRESTRICTED SUBFUND	400,000
74	STUDENT FINANCIAL AID TRUST FUND	11	UNRESTRICTED SUBFUND	102,313

For Actual Year: 2017-2018

Budget Year: 2018-2019

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		818,104			96,905	
		Instructional & Institutional Unrestricted				Instructional Materials Propostition 20	Total
		Instructional Activities (AC 0100-5900)	Support Activities (AC 6000-6700)	Support Activities (AC 6800-7390)	Total Unrestricted	Instructional (AC 0100-4900)	
Expenditures							
Academic Salaries	1000				0		0
Classified Salaries	2000		798,625		798,625		798,625
Employee Benefits	3000				0		0
Supplies & Materials	4000						
Software	4100				0		0
Books, Magazines, & Periodicals	4200				0		0
Instructional Supplies & Materials	4300				0	96,905	96,905
Noninstructional Supplies & Mtrls	4400				0		0
Total Supplies and Materials		0	0	0	0	96,905	96,905
Other Operating Expenses and Services	5000				0		0
Capital Outlay	6000						
Library Books	6300				0		0
Equipment	6400						
Equipment - Additional	6410				0		0
Equipment - Replacement	6420				0		0
Total Capital Outlay		0	0	0	0		0
Other Outgo	7000				0		0
Total Expenditures		0	798,625	0	798,625	96,905	895,530
Ending Balance					19,479	0	19,479

Activity Classification	Activity Code	Unrestricted			Restricted Prop 20		
Lottery Adjustments and Proceeds:							
Net Beginning Balance, July 1	9010		19,479				
Adjustments	9020						
Adjusted Beginning Balance	9030		19,479			0	
Budget Fiscal Year Data							
State Lottery Proceeds:	8681		900,000			295,000	
		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		900,000		900,000		900,000
Employee Benefits	3000				0		0
Supplies & Materials	4000						
Software	4100				0		0
Books, Magazines, & Periodicals	4200				0		0
Instructional Supplies & Materials	4300				0	295,000	295,000
Noninstructional Supplies & Mtrls	4400				0		0
Total Supplies and Materials		0	0	0	0	295,000	295,000
Other Operating Expenses and Services	5000				0		0
Capital Outlay	6000						
Library Books	6300				0		0
Equipment	6400						
Equipment - Additional	6410				0		0
Equipment - Replacement	6420				0		0
Total Capital Outlay		0	0	0	0		0
Other Outgo	7000				0		0
Total Expenditures		0	900,000	0	900,000	295,000	1,195,000
Ending Balance					19,479	0	

Annual Financial and Budget Report

For Actual Year: 2017-2018

District ID: 710

Name: COMPTON

EPA Revenue	5,210,465
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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	5,210,465	0	0	5,210,465
TOTAL		5,210,465	0	0	5,210,465

Annual Financial and Budget Report

For Actual Year: 2017-2018

Budget Year: 2018-2019

District ID: 710

Name: COMPTON

Fiscal Year	STRS	PERS	Total	Increase	
	Amount	Amount		Amount	Rate
2015-16	1,466,260	972,090	2,438,350	N/A	N/A
2016-17	1,710,601	1,134,650	2,845,251	406,901	16.69%
2017-18	1,995,316	1,299,191	3,294,507	449,256	15.79%
2018-19	2,275,134	1,526,002	3,801,136	506,629	15.38%
2019-20	2,559,009	1,774,174	4,333,183	532,047	14.00%
2020-21	2,722,881	2,046,899	4,769,780	436,597	10.08%

Does the district have a plan to fund these expenses through 2020-21?
No
Explain Yes or No
Yes. We have established a PERS/STRS trust. We budget for annual contributions.