

This confirms that the 2020 Annual Fiscal Report to ACCJC was submitted by Dr. Keith Curry <kcurry@compton.edu> on 05/18/2020. Below is a copy of the information submitted. You may also re-print the report by logging on at <https://survey.accjc.org/fiscalreport>.



ACCREDITING COMMISSION FOR  
COMMUNITY AND JUNIOR COLLEGES  
WESTERN ASSOCIATION OF SCHOOLS AND COLLEGES

**2020 Annual Fiscal Report**

Reporting Year: 2018-2019

**Final Submission**

05/18/2020

Compton College  
1111 East Artesia Boulevard  
Compton, CA 90221

**General Information**

#	Question	Answer
1.	Confirm the correct college's report	<b>Confirmed</b>
2.	District Name:	<b>Compton Community College District</b>
3.	<ul style="list-style-type: none"> <li>a. Name of College Chief Business Officer (CBO)</li> <li>b. Title of College CBO</li> <li>c. Phone number of College CBO</li> <li>d. E-mail of College CBO</li> <li>e. Name of District CBO</li> <li>f. Title of District CBO</li> <li>g. Phone number of District CBO</li> <li>h. E-mail of District CBO</li> </ul>	<p><b>Stephen Kibui</b>  <b>Vice President Administrative Services</b>  <b>310-900-1600, x. 2111</b>                      skibui@compton.edu</p> <p><b>Stephen Kibui</b>  <b>Vice President Administrative Services</b>  <b>310-900-1600, x. 2111</b>                      skibui@compton.edu</p>

**DISTRICT DATA (including single college organizations) Revenue**

4.	(Source: Unrestricted General Fund, CCFS 311 Annual, Revenues, Expenditures, and Fund Balance)		
	FY 16/17	FY 17/18	FY 18/19

	a. Total Unrestricted General Fund Revenues	<b>\$ 37,746,267</b>	<b>\$ 38,252,345</b>	<b>\$ 40,493,934</b>
	b. Other Unrestricted Financing Sources (Account 8900)	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>

(Source: Unrestricted General Fund, CCFS 311 Annual, Revenues, Expenditures, and Fund Balance)				
		FY 16/17	FY 17/18	FY 18/19
5.	a. Net (Adjusted) Unrestricted General Fund Beginning Balance	<b>\$ 11,635,437</b>	<b>\$ 10,508,400</b>	<b>\$ 11,753,005</b>
	b. Net Unrestricted General Fund Ending Balance, including transfers in/out	<b>\$ 10,508,400</b>	<b>\$ 11,753,005</b>	<b>\$ 12,596,822</b>

**Expenditures/Transfers (General Fund Expenditures/Operating Expenditures)**

(Source: Unrestricted General Fund, CCFS 311 Annual, Revenues, Expenditures, and Fund Balance)				
		FY 16/17	FY 17/18	FY 18/19
6.	a. Total Unrestricted General Fund Expenditures (including account 7000)	<b>\$ 38,749,553</b>	<b>\$ 37,049,256</b>	<b>\$ 39,650,117</b>
	b. Total Unrestricted General Fund Salaries and Benefits (accounts 1000, 2000, 3000)	<b>\$ 29,855,162</b>	<b>\$ 28,723,071</b>	<b>\$ 31,151,164</b>
	c. Other Unrestricted General Fund Outgo (6a - 6b)	<b>\$ 8,894,391</b>	<b>\$ 8,326,185</b>	<b>\$ 8,498,953</b>
	d. Unrestricted General Fund Ending Balance	<b>\$ 10,508,400</b>	<b>\$ 11,753,005</b>	<b>\$ 12,596,822</b>

**Liabilities**

		FY 16/17	FY 17/18	FY 18/19
7.	Did the District borrow funds for cash flow purposes?	<b>No</b>	<b>No</b>	<b>No</b>

	Total Borrowing	FY 16/17	FY 17/18	FY 18/19
8.	a. Short-Term Borrowing (TRANS, etc)	\$ 0	\$ 0	\$ 0
	b. Long Term Borrowing (COPs, Capital Leases, other long-term borrowing):	\$ 0	\$ 0	\$ 0
		FY 16/17	FY 17/18	FY 18/19
9.	a. Did the district issue long-term debt instruments or other new borrowing (not G.O. bonds) during the fiscal year noted?	No	No	No
	b. What type(s)			
	c. Total amount	\$ 0	\$ 0	\$ 0
10.	Debt Service Payments (Unrestricted General Fund)	FY 18/19	FY 17/18	FY 18/19
		\$ 1,869,315	\$ 1,181,841	\$ 1,181,841

### Other Post Employment Benefits

	(Source: <b>Most recent GASB 74/75 OPEB Actuarial Report</b> )	FY 16/17
11.	a. Total OPEB Liability (TOL) for OPEB	\$ 12,568,820
	b. Net OPEB Liability (NOL) for OPEB	\$ 9,288,906
	c. [Fiduciary Net Position (FNP/TOL)]	26 %
	d. NOL as Percentage of OPEB Payroll	40.55 %
	e. Service Cost (SC)	\$ 571,280
	f. Amount of Contribution to Annual Service Cost, plus any additional funding of the Net OPEB Liability	\$ 672,378
12.	Date of most recent GASB 74/75 OPEB Actuarial Report – use valuation date (mm/dd/yyyy)	06/30/2017
13.		

a. Has an irrevocable trust been established for OPEB liabilities?	<b>Yes</b>		
	FY 16/17	FY 17/18	FY 18/19
b. Amount deposited into Irrevocable OPEB Reserve/Trust	<b>\$ 750,000</b>	<b>\$ 250,000</b>	<b>\$ 750,000</b>
c. Amount deposited into non-irrevocable Reserve specifically for OPEB	<b>\$ 750,000</b>	<b>\$ 250,000</b>	<b>\$ 250,000</b>
d. OPEB Irrevocable Trust Balance as of fiscal year end	<b>\$ 2,844,242</b>	<b>\$ 3,279,913</b>	<b>\$ 4,191,727</b>

### Cash Position

		FY 16/17	FY 17/18	FY 18/19
14.	Cash Balance at June 30 from Annual CCFS-311 Report (Combined Balance Sheet Total accounts 9100 through 9115)	<b>\$ 12,568,820</b>	<b>\$ 14,705,333</b>	<b>\$ 14,921,979</b>
15.	Does the district prepare cash flow projections during the year?	<b>Yes</b>		

### Annual Audit Information

16.	Date annual audit report for fiscal year was electronically submitted to accjc.org, along with the institution's response to any audit exceptions (mm/dd/yyyy)	<b>04/22/2020</b>
	<b>NOTE:</b> Audited financial statements are due to the ACCJC no later than 4/3/2020. A multi-college district may submit a single district audit report on behalf of all the colleges in the district.	

Summarize Material Weaknesses and Significant Deficiencies from the annual audit report (enter n/a if not applicable):							
17.	<table border="1"> <tr> <td>FY 16/17</td> <td>None Reported</td> </tr> <tr> <td>FY 17/18</td> <td>None Reported</td> </tr> <tr> <td>FY 18/19</td> <td><b>DISABLED STUDENT PROGRAMS AND SERVICES (DSPS)- Lack of signed DSPS contracts as required by the program guidelines and Title 5.</b></td> </tr> </table>	FY 16/17	None Reported	FY 17/18	None Reported	FY 18/19	<b>DISABLED STUDENT PROGRAMS AND SERVICES (DSPS)- Lack of signed DSPS contracts as required by the program guidelines and Title 5.</b>
FY 16/17	None Reported						
FY 17/18	None Reported						
FY 18/19	<b>DISABLED STUDENT PROGRAMS AND SERVICES (DSPS)- Lack of signed DSPS contracts as required by the program guidelines and Title 5.</b>						

**Other District Information**

		FY 16/17	FY 17/18	FY 18/19
18.	a. Final Adopted Budget – budgeted Full Time Equivalent Students (FTES) (Annual Target)	6,000	6,060	5,980
	b. Actual Full Time Equivalent Students (FTES) from Annual CCFS 320	5,111	5,979	4,494
		FY 16/17	FY 17/18	FY 18/19
19.	Number of FTES shifted into the fiscal year, or out of the fiscal year	0	0	0
20.	a. During the reporting period, did the district settle any contracts with employee bargaining units?	No		
	b. Did any negotiations remain open?	No		
	c. Describe significant impacts of settlements. If any negotiations remain open over one year, describe length of negotiations, and issues			

**College Data**

<b>NOTE:</b> For a single college district the information is the same that was entered into the District section of the report.				
		FY 16/17	FY 17/18	FY 18/19
21.	a. Final Adopted Budget – budgeted Full Time Equivalent Students (FTES) (Annual Target)	6,000	6,060	5,890

	b. Actual Full Time Equivalent Students (FTES) from Annual CCFS 320	<b>5,111</b>	<b>5,979</b>	<b>4,494</b>
22.	Final Unrestricted General Fund allocation from the District (for Single College Districts, use the number in 4a.)	FY 16/17 <b>\$ 37,746,267</b>	FY 17/18 <b>\$ 38,252,345</b>	FY 18/19 <b>\$ 40,493,934</b>
23.	Final Unrestricted General Fund Expenditures (for Single College Districts, use the number in 6a.)	FY 16/17 <b>\$ 38,749,553</b>	FY 17/18 <b>\$ 37,049,256</b>	FY 18/19 <b>\$ 39,650,117</b>
24.	Final Unrestricted General Fund Ending Balance (for Single College Districts, use the number in 6d.)	FY 16/17 <b>\$ 10,508,400</b>	FY 17/18 <b>\$ 11,753,005</b>	FY 18/19 <b>\$ 12,596,822</b>
25.	What percentage of the Unrestricted General Fund prior year Ending Balance did the District permit the College to carry forward into the next year's budget?	FY 16/17 <b>100 %</b>	FY 17/18 <b>100 %</b>	FY 18/19 <b>100 %</b>
26.	USDE official cohort Student Loan Default Rate (FSLD) (3 year rate)	Cohort Year 2014 <b>20 %</b>	Cohort Year 2015 <b>21 %</b>	Cohort Year 2016 <b>16 %</b>
27.	Were there any executive or senior administration leadership changes at the College during the fiscal year, including June 30? List for the College or for Single College District	<b>No</b>		
	Please describe the leadership change(s)	<b>No changes</b>		

**The data included in this report are certified as a complete and accurate representation of the reporting college.**

If you need additional assistance, please contact the commission.

Sincerely,

ACCJC

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Novato, CA 94949  
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