

California Community Colleges

ANNUAL FINANCIAL AND BUDGET REPORT
(Financial Report for Fiscal Year 2012-2013)
(Budget Report for Fiscal Year 2013-2014)

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.



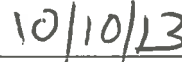
District Chief Business Officer



Date



District Superintendent



Date

Contact: Felipe Lopez

(310) 900-160 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, 2013. Please submit the report to :

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

California Community Colleges

ANNUAL FINANCIAL AND BUDGET REPORT

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

For Actual Year: 2012-2013

Budget Year: 2013-2014

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	5,254,193	5,254,193		5,254,193
Other	1300	3,431,509	3,431,509		3,431,509
Total Instructional Salaries		8,685,702	8,685,702	0	8,685,702
Non-Instructional Salaries					
Contract or Regular	1200		2,247,951	125,706	2,373,657
Other	1400		320,500		320,500
Total Non-Instructional Salaries		0	2,568,451	125,706	2,694,157
Total Academic Salaries		8,685,702	11,254,153	125,706	11,379,859
Classified Salaries					
Non-Instructional Salaries					
Regular Status	2100		4,101,185	125,353	4,226,538
Other	2300		607,016	21,435	628,451
Total Non-Instructional Salaries		0	4,708,201	146,788	4,854,989
Instructional Aides					
Regular Status	2200	450,742	450,742		450,742
Other	2400	116,500	116,500		116,500
Total Instructional Aides		567,242	567,242	0	567,242
Total Classified Salaries		567,242	5,275,443	146,788	5,422,231
Employee Benefits	3000	2,636,530	5,105,502	75,282	5,180,784
Supplies and Materials	4000		328,426	24,747	353,173
Other Operating Expenses	5000		3,757,754	359,553	4,117,307
Equipment Replacement	6420				0
Total Expenditures Prior to Exclusions		11,889,474	25,721,278	732,076	26,453,354

SUPPLEMENTAL DATA

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2012-2013

Budget Year: 2013-2014

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	325,127	325,127		325,127
Student Health Services Above Amount Collected	6441		105,494		105,494
Student Transportation	6491				0
Noninstructional Staff-Retirees' Benefits and Retirement Incentives	6740		135,079		135,079
Objects to Exclude	Object Code				
Rents and Leases	5060		311,401		311,401
Lottery Expenditures					
Academic Salaries	1000				0
Classified Salaries	2000				0
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		717,220		717,220

For Actual Year: 2012-2013

Budget Year: 2013-2014

District ID: 710

Name: COMPTON

		Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
		ECS 84362 A	ECS 84362 B	Excluded	
	Object	Instructional Salary Cost	Total CEE	Activities	
	Code	AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
Capital Outlay	6000				
Library Books	6300				0
Equipment	6400				
Equipment - Additional	6410				0
Equipment - Replacement	6420				0
Total Equipment		0	0	0	0
Total Capital Outlay		0	0	0	0
Other Outgo	7000				0
Total Exclusions		325,127	1,594,321	0	1,594,321
Total for ECS 84362, 50% Law		11,564,347	24,126,957	732,076	24,859,033
Percent of CEE (Instructional Salary Cost / Total CEE)		47.93%	100.00%		
50% of Current Expense of Education			12,063,478		
Nonexempted (Remaining) Deficiency from second preceeding Fiscal Year					
Amount Required to be Expended for Salaries of Classroom Instructors		11,564,347	24,126,957	732,076	24,859,033
Reconciliation to Unrestricted General Fund Expenditures					
Total Expenditures Prior to Exclusions		11,889,474	25,721,278	732,076	26,453,354
Capital Expenditures	6000	45,742	303,406		303,406
Equipment Replacement (Back out)	6420		0	0	0
Total Unrestricted General Fund Expenditures		11,935,216	26,024,684	732,076	26,756,760

Description	CA (Object)	11	12	10
		General Fund Unrestricted	General Fund Restricted	General Fund COMBINED
ASSETS				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111		158	158
In County Treasury	9112	9,704,553	1,195,221	10,899,774
Cash With Fiscal Agents	9113			0
Revolving Cash Accounts	9114	25,000		25,000
Investments (at cost)	9120			0
Accounts Receivable	9130	9,834,890	459,312	10,294,202
Due from Other Funds	9140			0
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			0
Prepaid Items	9220	211,619		211,619
TOTAL ASSETS		19,776,062	1,654,691	21,430,753
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	2,780,284	141,893	2,922,177
Accrued Salaries and Wages Payable	9520	1,078,500	133,209	1,211,709
Compensated Absences Payable Current	9530			0
Due to Other Funds	9540			0
Temporary Loans	9550	8,000,000		8,000,000
Current Portion of Long-Term Debt	9560			0
Deferred Revenues	9570	767,303	990,033	1,757,336
TOTAL LIABILITIES		12,626,087	1,265,135	13,891,222

For Year Ended June 30, 2013

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	25,000		25,000
Restricted Fund Balance	9752		389,556	389,556
Committed Fund Balance	9753			0
Assigned Fund Balance	9754			0
Total Designated Fund Balance		25,000	389,556	414,556
Uncommitted Fund Balance	9790	7,124,975		7,124,975
TOTAL FUND EQUITY		7,149,975	389,556	7,539,531
TOTAL LIABILITIES AND FUND EQUITY		19,776,062	1,654,691	21,430,753

- 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, 2013

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	3,121,364		
Cash With Fiscal Agents	9113			
Investments (at cost)	9120			
Accounts Receivable	9130			
Due from Other Funds	9140			
TOTAL ASSETS		3,121,364	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

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, 2013

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	3,121,364		
Committed Fund Balance	9753			
Assigned Fund Balance	9754			
Total Designated Fund Balance		3,121,364	0	0
Uncommitted Fund Balance	9790			
TOTAL FUND EQUITY		3,121,364	0	0
TOTAL LIABILITIES AND FUND EQUITY		3,121,364	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, 2013

District ID: 710

Name: COMPTON

Description	CA (Object)	31 Bookstore Fund	32 Cafeteria Fund	33 Child Development Fund	34 Farm Operation Fund	35 Revenue Bond Project Fund	39 Other Special Revenue Fund
ASSETS							
Cash, Investments, and Receivables	9100						
Cash:							
Awaiting Deposit and in Banks	9111						
In County Treasury	9112			39,424			743,361
Cash With Fiscal Agents	9113						
Revolving Cash Accounts	9114						
Investments (at cost)	9120						
Accounts Receivable	9130			68,352			1,700
Due from Other Funds	9140						
Inventories, Stores, and Prepaid Items	9200						
Inventories and Stores	9210						
Prepaid Items	9220						
TOTAL ASSETS		0	0	107,776	0	0	745,061
LIABILITIES							
Current Liabilities and Deferred Revenue	9500						
Accounts Payable	9510			63,582			62,500
Accrued Salaries and Wages Payable	9520			41,349			
Compensated Absences Payable Current	9530						
Due to Other Funds	9540						
Temporary Loans	9550						
Current Portion of Long-Term Debt	9560						
Deferred Revenues	9570			1,368			
TOTAL LIABILITIES		0	0	106,299	0	0	62,500

- 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, 2013

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	1,477	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	1,477	0	0	0
Uncommitted Fund Balance	9790	0	0	0	0	0	682,561
TOTAL FUND EQUITY		0	0	1,477	0	0	682,561
TOTAL LIABILITIES AND FUND EQUITY		0	0	107,776	0	0	745,061

COMBINED BALANCE SHEET

For Year Ended June 30, 2013

District ID: 710

Name: COMPTON

Description	CA (Object)	41	42
		Capital Outlay Projects Fund	Revenue Bond Construction Fund
ASSETS			
Cash, Investments, and Receivables	9100		
Cash:			
Awaiting Deposit and in Banks	9111		
In County Treasury	9112	1,445,813	14,893,551
Cash With Fiscal Agents	9113		
Revolving Cash Accounts	9114		
Investments (at cost)	9120		
Accounts Receivable	9130	11,472,911	11,307,399
Due from Other Funds	9140		
Inventories, Stores, and Prepaid Items	9200		
Inventories and Stores	9210		
Prepaid Items	9220	7,045	
TOTAL ASSETS		12,925,769	26,200,950
LIABILITIES			
Current Liabilities and Deferred Revenue	9500		
Accounts Payable	9510	11,378,105	3,481,556
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		11,378,105	3,481,556

COMBINED BALANCE SHEET

For Year Ended June 30, 2013

District ID: 710

Name: COMPTON

Description	CA (Object)	41	42
		Capital Outlay Projects Fund	Revenue Bond Construction 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
Fund Balance (GASB 54)	9750		
Nonspendable Fund Balance	9751		
Restricted Fund Balance	9752	1,547,664	22,719,394
Committed Fund Balance	9753		
Assigned Fund Balance	9754		
Total Designated Fund Balance		1,547,664	22,719,394
Uncommitted Fund Balance	9790		
TOTAL FUND EQUITY		1,547,664	22,719,394
TOTAL LIABILITIES AND FUND EQUITY		12,925,769	26,200,950

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2013

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, 2013

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, 2013

District ID: 710

Name: COMPTON

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

COMBINED BALANCE SHEET

For Year Ended June 30, 2013

District ID: 710

Name: COMPTON

Description	CA	61	69
	(Object)	Self-Insurance Fund	Other Internal Service Fund
ASSETS			
Cash, Investments, and Receivables	9100		
Cash:			
Awaiting Deposit and in Banks	9111		
In County Treasury	9112	2,149,569	6
Cash With Fiscal Agents	9113		
Revolving Cash Accounts	9114	200,000	
Investments (at cost)	9120		
Accounts Receivable	9130	3,918	
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		2,353,487	6

COMBINED BALANCE SHEET

For Year Ended June 30, 2013

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	2,722,167	
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		2,722,167	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
TOTAL LIABILITIES	968	2,722,167	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2013

District ID: 710

Name: COMPTON

Description	CA	61	69
	(Object)	Self-Insurance Fund	Other Internal Service Fund
FUND EQUITY			
Fund Balance Reserved	9710		
NonCash Assets	9711		
Amounts Restricted by Law for Specific Purposes	9712		
Reserve for Encumbrances Credit	9713		
Reserve for Encumbrances Debit	9714		
Reserve for Debt Services	9715		
Assigned/Committed	9754		
Unassigned	9790		
Total Reserved Fund Balance		0	0
Fund Balance (GASB 54)	9750		
Nonspendable Fund Balance	9751		
Restricted Fund Balance	9752		
Committed Fund Balance	9753		
Assigned Fund Balance	9754		
Total Designated Fund Balance		0	0
Uncommitted(Unrestricted) Fund Balance	9790	(368,680)	6
Other Equity	9800		
Contributed Capital	9810		
Retained Earnings	9850		
Investment in General Fixed Assets	9890		
TOTAL FUND EQUITY		(368,680)	6
TOTAL LIABILITIES AND FUND EQUITY		2,353,487	6

COMBINED BALANCE SHEET

For Year Ended June 30, 2013

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	72,827	3,296						
In County Treasury	9112		36,191		416,687	76,235			
Cash With Fiscal Agents	9113								
Revolving Cash Accounts	9114	200							
Investments (at cost)	9120								
Accounts Receivable	9130	32,344	51		55,335	223			
Due from Other Funds	9140								
Student Loans Receivable	9150				190,632				
Inventories, Stores, and Prepaid Items	9200								
Inventories and Stores	9210								
Prepaid Items	9220								
Fixed Assets	9300								
Sites	9310								
Site Improvements	9320								
Accumulated Depreciation Site Improvements	9321								
Buildings	9330								
Accumulated Depreciation Buildings	9331								
Library Books	9340								
Equipment	9350								
Accumulated Depreciation Equipment	9351								
Work in Progress	9360								
Total Fixed Assets		0	0	0	0	0	0	0	0
TOTAL ASSETS		105,371	39,538	0	662,654	76,458	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2013

District ID: 710

Name: COMPTON

Description	CA (Object)	71	72	73	74	75	76	77	79
		Associated Students Trust Fund	Student Representation Fee Trust Fund	Student Body Center Fee Trust Fund	Student Financial Aid Trust Fund	Scholarship and Loan Trust Fund	Investment Trust Fund	Deferred Compensation Trust Fund	Other Trust Fund
LIABILITIES									
Current Liabilities and Deferred Revenue	9500								
Accounts Payable	9510	87,704	3,296		3,295	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				(514)				
Total Current Liabilities and Deferred Revenue		87,704	3,296	0	196,441	42,482	0	0	0
Long-Term Liabilities	9600								
Bonds Payable	9610								
Revenue Bonds Payable	9620								
Certificates of Participation	9630								
Lease Purchase of Capital Lease	9640								
Compensated Absences Long Term	9650								
Post-Employment Benefits Long Term	9660								
Other Long-Term Liabilities	9670								
Total Long-Term Liabilities		0	0	0	0	0	0	0	0
TOTAL LIABILITIES	968	87,704	3,296	0	196,441	42,482	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2013

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				466,213				
Committed Fund Balance	9753								
Assigned Fund Balance	9754								
Total Designated Fund Balance		0	0	0	466,213	0	0	0	0
Uncommitted(Unrestricted) Fund Balance	9790	17,667	36,242			33,976			
Other Equity	9800								
Contributed Capital	9810								
Retained Earnings	9850								
Investment in General Fixed Assets	9890								
TOTAL FUND EQUITY		17,667	36,242	0	466,213	33,976	0	0	0
TOTAL LIABILITIES AND FUND EQUITY		105,371	39,538	0	662,654	76,458	0	0	0

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2012-2013

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		258,534	258,534
Workforce Investment Act	8130			0
Temporary Assistance for Needy Families (TANF)	8140		258,292	258,292
Student Financial Aid	8150			0
Veterans Education	8160			0
Vocational and Technical Education Act (VATEA)	8170			0
Other Federal Revenues	8190	14,150	82,737	96,887
Total Federal Revenues	8100	14,150	599,563	613,713
State Revenues	8600			
General Apportionments	8610			0
Apprenticeship Apportionment	8611			0
State General Apportionment	8612	18,078,960		18,078,960
Other General Apportionment	8613	168,310		168,310
General Categorical Programs	8620			
Child Development	8621			0
Extended Opportunity Programs and Services(EOPS)	8622		714,837	714,837
Disabled Students Programs and Services(DSPS)	8623		163,495	163,495
Temporary Assistance for Needy Families (TANF)	8624			0
California Work Opportunity and Responsibility to Kids (CalWORKs)	8625		374,948	374,948
Telecommunications and Technology Infrastructure Program (TTIP)	8626			0
Other General Categorical Programs	8627		1,211,949	1,211,949

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2012-2013

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	4,971,438		4,971,438
Reimbursable Categorical Programs	8650			
Instructional Improvement Grant	8651			0
Other Reimbursable Categorical Programs	8652		20,919	20,919
State Tax Subventions	8670			
Homeowners' Property Tax Relief	8671			0
Timber Yield Tax	8672			0
Other State Tax Subventions	8673	29,530		29,530
State Non-Tax Revenues	8680			
State Lottery Proceeds	8681	717,120	181,500	898,620
State Mandated Costs	8685	167,782		167,782
Other State Non-Tax Revenues	8686			0
Other State Revenues	8690	2,172		2,172
Total State Revenues	8600	24,135,312	2,667,648	26,802,960

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2012-2013

District ID: 710

Name: COMPTON

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted Actual	Restricted Actual	General Fund Actual
Local Revenues	8800			
Property Taxes	8810			
Tax Allocation, Secured Roll	8811	3,519,381		3,519,381
Tax Allocation, Supplemental Roll	8812	32,618		32,618
Tax Allocation, Unsecured Roll	8813	52,240		52,240
Prior Years Taxes	8816	203,630		203,630
Education Revenues Augmentation Fund (ERAF)	8817	(4,058)		(4,058)
Redevelopment Agency Funds - Pass Through	8818	516,169		516,169
Redevelopment Agency Funds - Residual	8819	110,455		110,455
Redevelopment Agency Funds - Asset Liquidation	8819.1	93,775		93,775
Contributions, Gifts, Grants, and Endowments	8820		75,278	75,278
Contract Services	8830			
Contract Instructional Services	8831			0
Other Contract Services	8832		407,458	407,458
Sales and Commissions	8840		8,495	8,495
Rentals and Leases	8850	13,486		13,486
Interest and Investment Income	8860	213,825	798	214,623
Student Fees and Charges	8870			
Community Services Classes	8872			0
Dormitory	8873			0
Enrollment	8874	4,301,708		4,301,708
Contra Revenue Account	8874.1	(3,241,637)		(3,241,637)
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	11,761		11,761
Nonresident Tuition	8880	208,701		208,701
Parking Services and Public Transportation	8881		344,403	344,403
Other Student Fees and Charges	8885	3,100		3,100
Other Local Revenues	8890	306,116	53,992	360,108
Total Local Revenues	8800	6,341,270	890,424	7,231,694
Total Revenues		30,490,732	4,157,635	34,648,367

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2012-2013

District ID: 710

Name: COMPTON

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
Other Financing Sources	8900			
Proceeds of General Fixed Assets	8910			0
Proceeds of Long-Term Debt	8940			0
Incoming Transfers -- (8981/8982/8983)	898#			0
Total Other Financing Sources	8900	0	0	0
Total Revenues and Other Financing Sources		30,490,732	4,157,635	34,648,367

For Actual Year: 2012-2013

Budget Year: 2013-2014

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	701,121	327,761	30,122			1,059,004
Business and Management	0500	467,461					467,461
Communications	0600						0
Computer and Information Science	0700	366,299			117,320		483,619
Education	0800	491,368		3,526			494,894
Engineering and Related Industrial Technology	0900	831,970	50,675	122,452	141,085		1,146,182
Fine and Applied Arts	1000	514,030	9,501	7,908			531,439
Foreign language	1100	178,603					178,603
Health	1200	1,307,489	217,344	27,874	3,797		1,556,504
Consumer Education And Home Economics	1300	397,839	11,710	5,004	6,108		420,661
Law	1400	8,769					8,769
Humanities(Letters)	1500	1,615,951		11,532			1,627,483
Library Science	1600						0
Mathematics	1700	1,510,293		2,856			1,513,149
Military Studies	1800						0
Physical Sciences	1900	586,900		24,026			610,926
Psychology	2000	234,600					234,600
Public Affairs and Services	2100	106,762					106,762
Social Sciences	2200	914,643	5,321	9,777			929,741
Commercial Services	3000						0
Interdisciplinary Studies	4900	327,602		20			327,622
Instruc Staff-Retirees' Bnfts & Retire Incents	5900	692,710					692,710
Sub-Total Instructional Activites		11,254,410	622,312	245,097	268,310		12,390,129
Total Expenditures for GF Activities*		11,437,337	12,768,367	5,582,276	579,040	2,276,252	32,643,272

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

For Actual Year: 2012-2013

Budget Year: 2013-2014

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		1,244,924	128,669	88,928		1,462,521
Course and Curriculum Development	6020						0
Academic / Faculty Senate	6030						0
Other Instructional Administration & Governance	6090						0
Total Instructional Admin. & Governance		0	1,244,924	128,669	88,928	0	1,462,521
Instructional Support Services	6100						
Learning Center	6110	157,574	264,490	4,336			426,400
Library	6120		516,623	92,787	44,499		653,909
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		157,574	781,113	97,123	44,499	0	1,080,309
Admissions and Records	6200		709,875	37,781			747,656
Student Counseling and Guidance	6300						
Counseling and Guidance	6310		514,171	16,685			530,856
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	514,171	16,685	0	0	530,856

CALIFORNIA COMMUNITY COLLEGES

Expend by Non-Instructional Activity

Annual Financial and Budget Report

S10 General Fund - Combined

SUPPLEMENTAL DATA

(Total Unrestricted and Restricted)

For Actual Year: 2012-2013

Budget Year: 2013-2014

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		318,412	35,412	41,289		395,113
Extended Opportunity Programs and Services (EOPS)	6430		730,209	59,196	2,670	476,735	1,268,810
Health Services	6440						0
Student Personnel Administration	6450		647,799	20,543	974		669,316
Financial Aid Administration	6460		762,292	76,951	14,550		853,793
Job Placement Services	6470		8,011				8,011
Veterans Services	6480						0
Miscellaneous Student Services	6490	25,353	1,583,582	384,504	1,177	18,424	2,013,040
Total Other Student Services		25,353	4,050,305	576,606	60,660	495,159	5,208,083
Operation and maintenance of Plant	6500						
Building Maintenance and Repairs	6510		687,735	545,944	44,111		1,277,790
Custodial Services	6530		963,232		30,375		993,607
Grounds Maintenance and Repairs	6550		58,040				58,040
Utilities	6570			487,395			487,395
Other Operations and Maintenance of Plant	6590			239	11,288		11,527
Total Operation and Maintenance of Plant	6500	0	1,709,007	1,033,578	85,774	0	2,828,359
Planning, Policymaking and Coordinations	6600		369,043	534,237	16,380		919,660

* 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: 2012-2013

Budget Year: 2013-2014

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		46,933	225,323			272,256
Fiscal Operations	6720		1,425,992	448,297	4,451		1,878,740
Human Resources Management	6730		467,005	170,801			637,806
Noninstruct Staff Retirees' Benefits & Retirement *	6740		216,207				216,207
Staff Development	6750						0
Staff Diversity	6760						0
Logistical Services	6770		124,678	1,446,982			1,571,660
Management Information Systems	6780		297,805	345,050	10,038		652,893
Other General Institutional Support Services	6790						0
Total General Institutional Support Services	6700	0	2,578,620	2,636,453	14,489	0	5,229,562
Community Services & Economic Development	6800						
Community Recreation	6810		26,622	7,618			34,240
Community Service Classes	6820						0
Community Use of Facilities	6830						0
Economic Development	6840		27,608	2,380			29,988
Other Community Services & Economic Development	6890		59,141				59,141
Total Community Services	6800	0	113,371	9,998	0	0	123,369

* Noninstructional Staff Retirees' Benefits & Retirement Incentives.

For Actual Year: 2012-2013

Budget Year: 2013-2014

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			24,482			24,482
Child Development Centers	6920		75,626	86,622			162,248
Farm Operations	6930						0
Food Services	6940			62,807			62,807
Parking	6950			3,864			3,864
Student and Co-Curricular Activities	6960			88,274			88,274
Student Housing	6970						0
Other Ancillary Services	6990						0
Total Ancillary Services	6900	0	75,626	266,049	0	0	341,675
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: 2012-2013

Budget Year: 2013-2014

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						0
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
Total Long-Term Debt and Other Financing	7200	0	0	0	0	1,292,420	1,292,420
Transfers, Student Aid and Other Outgo	7300						
Transfers	7310					426,937	426,937
Student Aid	7320					61,736	61,736
Other Outgo	7390						0
Total Transfers, Student Aid and Other Outgo	7300	0	0	0	0	488,673	488,673
Sub-Total Non-Instructional Activites		182,927	12,146,055	5,337,179	310,730	2,276,252	20,253,143
Total Expenditures General Fund: activities *		11,437,337	12,768,367	5,582,276	579,040	2,276,252	32,643,272

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

Gann Appropriations Limit

GANN Report

DISTRICT NAME: COMPTON

I.	2013-2014 Appropriations Limit:			
A.	2012-2013 Appropriations Limit:			\$43,976,577
B.	2013-2014 Price Factor:	1.0512		
C.	Population factor:			
	1. 2011-2012 Second Period Actual FTES	6,423.53		
	2. 2012-2013 Second Period Actual FTES	5,960.00		
	3. 2012-2013 Population change factor (C2/C1)	0.9278		
D.	2012-2013 Limit adjusted by inflation and population factors (A * B * C.3)			\$42,890,503
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)			\$42,890,503
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.	2013-2014 Appropriations Limit (D + E.3 - F.3)			\$42,890,503
II.	2013-2014 Appropriations Subject to Limit:			
A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)			23,933,945
B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)			29,530
C.	Local Property taxes			4,430,435
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.	2013-2014 Appropriations Subject to Limit			\$28,393,910

For Actual Year: 2012-2013

Budget Year: 2013-2014

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	14,150	15,000	599,563	533,898	613,713	548,898
State Revenues	8600	24,135,312	26,581,371	2,667,648	2,900,828	26,802,960	29,482,199
Local Revenues	8800	6,341,270	5,411,621	890,424	851,570	7,231,694	6,263,191
Total Revenues		30,490,732	32,007,992	4,157,635	4,286,296	34,648,367	36,294,288
EXPENDITURES:							
Academic Salaries	1000	11,379,859	12,232,762	559,406	627,739	11,939,265	12,860,501
Classified Salaries	2000	5,422,231	6,779,024	1,174,461	1,042,997	6,596,692	7,822,021
Employee Benefits	3000	5,180,784	5,566,432	488,963	493,828	5,669,747	6,060,260
Supplies and Materials	4000	353,173	556,245	290,348	289,044	643,521	845,289
Other Operating Expenses and Services	5000	4,117,307	5,656,868	821,448	930,589	4,938,755	6,587,457
Capital Outlay	6000	303,406	458,821	275,634	265,571	579,040	724,392
Total Expenditures		26,756,760	31,250,152	3,610,260	3,649,768	30,367,020	34,899,920
Excess /(Deficiency) of Revenues over Expenditures		3,733,972	757,840	547,375	636,528	4,281,347	1,394,368
Other Financing Sources	8900					0	0
Other Outgo	7000	1,771,996	3,650,000	504,256	6,729,270	2,276,252	10,379,270
Net Increase/(Decrease) in Fund Balance		1,961,976	(2,892,160)	43,119	(6,092,742)	2,005,095	(8,984,902)
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	4,416,143	7,149,975	1,593,979	389,556	6,010,122	7,539,531
Prior Years Adjustments	9020	771,856		(1,247,542)		(475,686)	
Adjusted Beginning Balance	9030	5,187,999		346,437		5,534,436	
Ending Fund Balance, June 30		7,149,975	4,257,815	389,556	(5,703,186)	7,539,531	(1,445,371)

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

710 COMPTON

For Actual Year: 2012-2013

Budget Year: 2013-2014

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	41,442					
Local Revenues	8800	4,296,770					
Total Revenues		4,338,212	0	0	0	0	0
Other Financing Sources	8900						
Interfund Transfers In	8981						
Other Incoming Transfers	8983						
Total Other Financing Sources		0	0	0	0	0	0
Other Outgo	7000						
Debt Retirement (Long Term Debt)	7100						
Debt Reduction	7110	795,000					
Debt Interest and Other Service Charges	7120	2,675,186					
Transfers Outgoing	7300 & 7400						
Reserve for Contingencies	7900						
Total Other Outgo	7000	3,470,186	0	0	0	0	0
Net Other Financing Sources / (Other Outgo)	8900 & 7000	(3,470,186)	0	0	0	0	0
Net Increase/Decrease in Fund Balance		868,026	0	0	0	0	0
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	2,253,338	3,121,364		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	2,253,338		0		0	
Ending Fund Balance, June 30		3,121,364	3,121,364	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

710 COMPTON

For Actual Year: 2012-2013

Budget Year: 2013-2014

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					246,820	150,000
State Revenues	8600					345,808	466,361
Local Revenues	8800					9,772	150
Total Income		0	0	0	0	602,400	616,511
Expenditures							
Academic Salaries	1000					37,813	56,720
Classified Salaries	2000					431,205	350,996
Employee Benefits	3000					173,053	140,718
Supplies and Materials	4000					27,169	35,875
Other Operating Expenses and Services	5000					4,987	3,550
Capital Outlay	6000						
Total Expenditures		0	0	0	0	674,227	587,859
Excess /(Deficiency) of Revenues over Expenditures		0	0	0	0	(71,827)	28,652
Other Financing Sources	8900					45,937	
Other Outgo	7000					1,280	4,000
Net Increase/(Decrease) in Fund Balance		0	0	0	0	(27,170)	24,652
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010		0		0	38,611	1,477
Prior Years Adjustments	9020					(9,964)	
Adjusted Beginning Balance	9030	0		0		28,647	
Ending Fund Balance, June 30		0	0	0	0	1,477	26,129

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

710 COMPTON

For Actual Year: 2012-2013

Budget Year: 2013-2014

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
REVENUES:							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800					163,966	
Total Income		0	0	0	0	163,966	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000					779,784	375,000
Capital Outlay	6000						
Total Expenditures		0	0	0	0	779,784	375,000
Excess /(Deficiency) of Revenues over Expenditures		0	0	0	0	(615,818)	(375,000)
Other Financing Sources	8900						
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		0	0	0	0	(615,818)	(375,000)
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010		0		0	1,298,379	682,561
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		0		1,298,379	
Ending Fund Balance, June 30		0	0	0	0	682,561	307,561

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

710 COMPTON

For Actual Year: 2012-2013

Budget Year: 2013-2014

Capital Projects Funds

Description	Object Code	FUND: 41		FUND 42	
		CAPITAL QUTLAY PROJECTS FUND		REVENUE BOND CONSTRUCTION FUND	
		Actual	Budget	Actual	Budget
REVENUES:					
Federal Revenues	8100				
State Revenues	8600	24,465,426	25,339,631		
Local Revenues	8800	32,671	4,000	119,933	75,000
Total Income		24,498,097	25,343,631	119,933	75,000
Expenditures					
Academic Salaries	1000				
Classified Salaries	2000				
Employee Benefits	3000				
Supplies and Materials	4000			9,580	
Other Operating Expenses and Services	5000	7,195		489,704	1,075,000
Capital Outlay	6000	24,395,823	25,339,631	1,234,130	20,800,000
Total Expenditures		24,403,018	25,339,631	1,733,414	21,875,000
Excess /(Deficiency) of Revenues over Expenditures		95,079	4,000	(1,613,481)	(21,800,000)
Other Financing Sources	8900				
Other Outgo	7000				
Net Increase/(Decrease) in Fund Balance		95,079	4,000	(1,613,481)	(21,800,000)
Beginning Fund Balance:					
Net Beginning Balance, July 1	9010	2,297,970	1,547,664	23,487,490	22,719,394
Prior Years Adustments	9020	(845,385)		845,385	
Adjusted Beginning Balance	9030	1,452,585		24,332,875	
Ending Fund Balance, June 30		1,547,664	1,551,664	22,719,394	919,394

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

710 COMPTON

For Actual Year: 2012-2013

Budget Year: 2013-2014

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: 2012-2013

Budget Year: 2013-2014

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: 2012-2013

Budget Year: 2013-2014

Internal Service Funds

Description	Object Code	FUND: 61		FUND 69			
		SELF-INSURANCE FUND		OTHER INTERNAL SERVICES FUND			
		Actual	Budget	Actual	Budget		
REVENUES:							
Local Revenues	8800	1,075,965	667,076				
Other Financing Sources	8900			381,000	450,000		
Total Income		1,075,965	667,076	381,000	450,000		
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000	1,448,644	666,076	381,983	450,000		
Capital Outlay	6000						
Total Expenditures		1,448,644	666,076	381,983	450,000		
Net Profit or Loss		(372,679)	1,000	(983)	0		
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		(372,679)	1,000	(983)	0		
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	3,999	(368,680)	989	6		
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	3,999		989			
Ending Fund Balance, June 30		(368,680)	(367,680)	6	6		

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

710 COMPTON

For Actual Year: 2012-2013

Budget Year: 2013-2014

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	39,063		7,137			
Total Income		39,063	0	7,137	0	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000	32,412		8,698			
Capital Outlay	6000						
Total Expenditures		32,412	0	8,698	0	0	0
Excess /(Deficiency) of Revenues over Expenditures		6,651	0	(1,561)	0	0	0
Other Financing Sources	8900						
Other Outgo	7000			3,360			
Net Increase/(Decrease) in Fund Balance		6,651	0	(4,921)	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	(4,268)	17,667	0	36,242		0
Prior Years Adjustments	9020	15,284		41,163			
Adjusted Beginning Balance	9030	11,016		41,163		0	
Ending Fund Balance, June 30		17,667	17,667	36,242	36,242	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

710 COMPTON

For Actual Year: 2012-2013

Budget Year: 2013-2014

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	296,714					
Local Revenues	8800	3,062		490			
Total Income		299,776	0	490	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		299,776	0	490	0	0	0
Other Financing Sources	8900						
Other Outgo	7000	315,886					
Net Increase/(Decrease) in Fund Balance		(16,110)	0	490	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	464,477	466,213	33,486	33,976		0
Prior Years Adjustments	9020	17,846					
Adjusted Beginning Balance	9030	482,323		33,486		0	
Ending Fund Balance, June 30		466,213	466,213	33,976	33,976	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

710 COMPTON

For Actual Year: 2012-2013

Budget Year: 2013-2014

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: 2012-2013

District ID: 710

Name: COMPTON

Fund Number In	Fund Name	Fund Number Out	Fund Name	Amount Transferred
33	CHILD DEVELOPMENT FUND	11	UNRESTRICTED SUBFUND	45,937
69	OTHER INTERNAL SERVICES FUND	11	UNRESTRICTED SUBFUND	381,000

For Actual Year: 2012-2013

Budget Year: 2013-2014

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		717,120			181,500	
		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				0		0
Employee Benefits	3000				0		0
Supplies & Materials							
Software	4100				0		0
Books, Magazines, & Periodicals	4200				0		0
Instructional Supplies & Materials	4300				0	181,397	181,397
Noninstructional Supplies & Mtrls	4400				0		0
Total Supplies and Materials		0	0	0	0	181,397	181,397
Other Operating Expenses and Services	5000		717,220		717,220		717,220
Capital Outlay							
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	717,220	0	717,220	181,397	898,617
Ending Balance					(100)	103	3

Activity Classification	Activity Code	Unrestricted			Restricted Prop 20		
Lottery Adjustments and Proceeds:							
Net Beginning Balance, July 1	9010		(100)			103	
Adjustments	9020						
Adjusted Beginning Balance	9030		(100)			103	
Budget Fiscal Year Data							
State Lottery Proceeds:	8681		762,426			187,581	
		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				0		0
Employee Benefits	3000				0		0
Supplies & Materials	4000						
Software	4100				0		0
Books, Magazines, & Periodicals	4200				0		0
Instructional Supplies & Materials	4300				0	187,684	187,684
Noninstructional Supplies & Mtrls	4400				0		0
Total Supplies and Materials		0	0	0	0	187,684	187,684
Other Operating Expenses and Services	5000		762,326		762,326		762,326
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	762,326	0	762,326	187,684	950,010
Ending Balance					0	0	

Annual Financial and Budget Report

For Actual Year: 2012-2013

District ID: 710

Name: COMPTON

EPA Revenue	4,971,438
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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	4,971,438	0	0	4,971,438
TOTAL		4,971,438	0	0	4,971,438