

California Community Colleges

ANNUAL FINANCIAL AND BUDGET REPORT
(Financial Report for Fiscal Year 2013-2014)
(Budget Report for Fiscal Year 2014-2015)

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



District Superintendent

Date 10/6/2014

Date 10/9/2014

Contact: Felipe Lopez

(310) 900-1600 2111

In accordance with the *California Code of Regulations*, Section 58305(d) a copy of this report is due to the Chancellor's Office on or before October 10, 2014. 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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District Chief Business Officer

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Contact: Felipe Lopez

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Fiscal Services Unit
1102 Q Street, Suite 300
Sacramento, CA 95814-6511

For Actual Year: 2013-2014

Budget Year: 2014-2015

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	5,762,198	5,762,198		5,762,198
Other	1300	3,557,471	3,557,471		3,557,471
Total Instructional Salaries		9,319,669	9,319,669	0	9,319,669
Non-Instructional Salaries					
Contract or Regular	1200		2,135,865	288,775	2,424,640
Other	1400		391,275	47,300	438,575
Total Non-Instructional Salaries		0	2,527,140	336,075	2,863,215
Total Academic Salaries		9,319,669	11,846,809	336,075	12,182,884
Classified Salaries					
Non-Instructional Salaries					
Regular Status	2100		4,497,330	146,399	4,643,729
Other	2300		524,292	33,392	557,684
Total Non-Instructional Salaries		0	5,021,622	179,791	5,201,413
Instructional Aides					
Regular Status	2200	461,459	461,459		461,459
Other	2400	120,105	120,105		120,105
Total Instructional Aides		581,564	581,564	0	581,564
Total Classified Salaries		581,564	5,603,186	179,791	5,782,977
Employee Benefits	3000	3,168,080	5,938,328	128,337	6,066,665
Supplies and Materials	4000		343,420		343,420
Other Operating Expenses	5000		3,334,774	1,361,965	4,696,739
Equipment Replacement	6420				0
Total Expenditures Prior to Exclusions		13,069,313	27,066,517	2,006,168	29,072,685

SUPPLEMENTAL DATA

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2013-2014

Budget Year: 2014-2015

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	415,644	415,644		415,644
Student Health Services Above Amount Collected	6441				0
Student Transportation	6491				0
Noninstructional Staff-Retirees' Benefits and Retirement Incentives	6740		258,952		258,952
Objects to Exclude	Object Code				
Rents and Leases	5060		601,106		601,106
Lottery Expenditures					
Academic Salaries	1000				0
Classified Salaries	2000		745,095		745,095
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: 2013-2014

Budget Year: 2014-2015

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		415,644	2,020,797	0	2,020,797
Total for ECS 84362, 50% Law		12,653,669	25,045,720	2,006,168	27,051,888
Percent of CEE (Instructional Salary Cost / Total CEE)		50.52%	100.00%		
50% of Current Expense of Education			12,522,860		
Nonexempted (Remaining) Deficiency from second preceeding Fiscal Year					
Amount Required to be Expended for Salaries of Classroom Instructors		12,653,669	25,045,720	2,006,168	27,051,888
Reconciliation to Unrestricted General Fund Expenditures					
Total Expenditures Prior to Exclusions		13,069,313	27,066,517	2,006,168	29,072,685
Capital Expenditures	6000	51,883	408,772		408,772
Equipment Replacement (Back out)	6420		0	0	0
Total Unrestricted General Fund Expenditures		13,121,196	27,475,289	2,006,168	29,481,457

For Year Ended June 30, 2014

District ID: 710

Name: COMPTON

Description	CA (Object)	11	12	10
		General Fund Unrestricted	General Fund Restricted	General Fund COMBINED
ASSETS				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111		158	158
In County Treasury	9112	11,499,237	1,513,039	13,012,276
Cash With Fiscal Agents	9113	399,750		399,750
Revolving Cash Accounts	9114	25,000		25,000
Investments (at cost)	9120			0
Accounts Receivable	9130	5,599,548	468,347	6,067,895
Due from Other Funds	9140			0
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			0
Prepaid Items	9220	343,550		343,550
TOTAL ASSETS		17,867,085	1,981,544	19,848,629
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	4,285,907	326,919	4,612,826
Accrued Salaries and Wages Payable	9520	781,163	178,497	959,660
Compensated Absences Payable Current	9530			0
Due to Other Funds	9540			0
Temporary Loans	9550	3,900,000		3,900,000
Current Portion of Long-Term Debt	9560			0
Deferred Revenues	9570	732,113	541,737	1,273,850
TOTAL LIABILITIES		9,699,183	1,047,153	10,746,336

For Year Ended June 30, 2014

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		934,391	934,391
Committed Fund Balance	9753			0
Assigned Fund Balance	9754			0
Total Designated Fund Balance		25,000	934,391	959,391
Uncommitted Fund Balance	9790	8,142,902		8,142,902
TOTAL FUND EQUITY		8,167,902	934,391	9,102,293
TOTAL LIABILITIES AND FUND EQUITY		17,867,085	1,981,544	19,848,629

- 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, 2014

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	3,217,881		
Cash With Fiscal Agents	9113			
Investments (at cost)	9120			
Accounts Receivable	9130			
Due from Other Funds	9140			
TOTAL ASSETS		3,217,881	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, 2014

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	3,217,881		
Committed Fund Balance	9753			
Assigned Fund Balance	9754			
Total Designated Fund Balance		3,217,881	0	0
Uncommitted Fund Balance	9790			
TOTAL FUND EQUITY		3,217,881	0	0
TOTAL LIABILITIES AND FUND EQUITY		3,217,881	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, 2014

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			71,040			774,803
Cash With Fiscal Agents	9113						
Revolving Cash Accounts	9114						
Investments (at cost)	9120						
Accounts Receivable	9130			37,397			2,087
Due from Other Funds	9140						
Inventories, Stores, and Prepaid Items	9200						
Inventories and Stores	9210						
Prepaid Items	9220						
TOTAL ASSETS		0	0	108,437	0	0	776,890
LIABILITIES							
Current Liabilities and Deferred Revenue	9500						
Accounts Payable	9510			243			
Accrued Salaries and Wages Payable	9520			28,822			
Compensated Absences Payable Current	9530						
Due to Other Funds	9540						
Temporary Loans	9550						
Current Portion of Long-Term Debt	9560						
Deferred Revenues	9570			17,934			
TOTAL LIABILITIES		0	0	46,999	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, 2014

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	61,438	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	61,438	0	0	0
Uncommitted Fund Balance	9790	0	0	0	0	0	776,890
TOTAL FUND EQUITY		0	0	61,438	0	0	776,890
TOTAL LIABILITIES AND FUND EQUITY		0	0	108,437	0	0	776,890

COMBINED BALANCE SHEET

For Year Ended June 30, 2014

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	1,720,972	16,125,901	16,423,260
Cash With Fiscal Agents	9113			
Revolving Cash Accounts	9114			
Investments (at cost)	9120			
Accounts Receivable	9130	651,933	689,559	55,377
Due from Other Funds	9140			
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			
Prepaid Items	9220	14,090		
TOTAL ASSETS		2,386,995	16,815,460	16,478,637
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	682,738	2,185,880	
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		682,738	2,185,880	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2014

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	1,704,257	14,629,580	16,478,637
Committed Fund Balance	9753			
Assigned Fund Balance	9754			
Total Designated Fund Balance		1,704,257	14,629,580	16,478,637
Uncommitted Fund Balance	9790			
TOTAL FUND EQUITY		1,704,257	14,629,580	16,478,637
TOTAL LIABILITIES AND FUND EQUITY		2,386,995	16,815,460	16,478,637

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2014

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, 2014

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, 2014

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, 2014

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	2,831,844	81,628
Cash With Fiscal Agents	9113	200,000	
Revolving Cash Accounts	9114		
Investments (at cost)	9120		
Accounts Receivable	9130	6,515	73
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		3,038,359	81,701

COMBINED BALANCE SHEET

For Year Ended June 30, 2014

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	2,687,816	1,724
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		2,687,816	1,724
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	2,687,816	1,724

COMBINED BALANCE SHEET

For Year Ended June 30, 2014

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	350,543	79,977
Other Equity	9800		
Contributed Capital	9810		
Retained Earnings	9850		
Investment in General Fixed Assets	9890		
TOTAL FUND EQUITY		350,543	79,977
TOTAL LIABILITIES AND FUND EQUITY		3,038,359	81,701

COMBINED BALANCE SHEET

For Year Ended June 30, 2014

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	84,295							
In County Treasury	9112		38,989		396,489	76,628			
Cash With Fiscal Agents	9113								
Revolving Cash Accounts	9114	200							
Investments (at cost)	9120								
Accounts Receivable	9130	52,915	124		1,384	316			
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		137,410	39,113	0	588,505	76,944	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2014

District ID: 710

Name: COMPTON

Description	CA (Object)	71	72	73	74	75	76	77	79
		Associated Students Trust Fund	Student Representation Fee Trust Fund	Student Body Center Fee Trust Fund	Student Financial Aid Trust Fund	Scholarship and Loan Trust Fund	Investment Trust Fund	Deferred Compensation Trust Fund	Other Trust Fund
LIABILITIES									
Current Liabilities and Deferred Revenue	9500								
Accounts Payable	9510	87,704			485	42,482			
Accrued Salaries and Wages Payable	9520								
Compensated Absences Payable Current	9530								
Due to Other Funds	9540								
Temporary Loans	9550				193,660				
Current Portion of Long-Term Debt	9560								
Deferred Revenues	9570								
Total Current Liabilities and Deferred Revenue		87,704	0	0	194,145	42,482	0	0	0
Long-Term Liabilities	9600								
Bonds Payable	9610								
Revenue Bonds Payable	9620								
Certificates of Participation	9630								
Lease Purchase of Capital Lease	9640								
Compensated Absences Long Term	9650								
Post-Employment Benefits Long Term	9660								
Other Long-Term Liabilities	9670								
Total Long-Term Liabilities		0	0	0	0	0	0	0	0
TOTAL LIABILITIES	968	87,704	0	0	194,145	42,482	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2014

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				394,360				
Committed Fund Balance	9753								
Assigned Fund Balance	9754								
Total Designated Fund Balance		0	0	0	394,360	0	0	0	0
Uncommitted(Unrestricted) Fund Balance	9790	49,706	39,113			34,462			
Other Equity	9800								
Contributed Capital	9810								
Retained Earnings	9850								
Investment in General Fixed Assets	9890								
TOTAL FUND EQUITY		49,706	39,113	0	394,360	34,462	0	0	0
TOTAL LIABILITIES AND FUND EQUITY		137,410	39,113	0	588,505	76,944	0	0	0

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2013-2014

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		255,327	255,327
Workforce Investment Act	8130			0
Temporary Assistance for Needy Families (TANF)	8140		121,169	121,169
Student Financial Aid	8150			0
Veterans Education	8160			0
Vocational and Technical Education Act (VATEA)	8170			0
Other Federal Revenues	8190		72,948	72,948
Total Federal Revenues	8100	0	449,444	449,444
State Revenues	8600			
General Apportionments	8610			0
Apprenticeship Apportionment	8611			0
State General Apportionment	8612	20,715,568		20,715,568
Other General Apportionment	8613	122,396		122,396
General Categorical Programs	8620			
Child Development	8621			0
Extended Opportunity Programs and Services(EOPS)	8622		869,134	869,134
Disabled Students Programs and Services(DSPS)	8623		251,735	251,735
Temporary Assistance for Needy Families (TANF)	8624			0
California Work Opportunity and Responsibility to Kids (CalWORKs)	8625		179,088	179,088
Telecommunications and Technology Infrastructure Program (TTIP)	8626			0
Other General Categorical Programs	8627		1,431,210	1,431,210

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2013-2014

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	5,009,940		5,009,940
Reimbursable Categorical Programs	8650			
Instructional Improvement Grant	8651		109,067	109,067
Other Reimbursable Categorical Programs	8652		330,012	330,012
State Tax Subventions	8670			
Homeowners' Property Tax Relief	8671			0
Timber Yield Tax	8672			0
Other State Tax Subventions	8673	27,591		27,591
State Non-Tax Revenues	8680			
State Lottery Proceeds	8681	745,095	206,912	952,007
State Mandated Costs	8685	166,880		166,880
Other State Non-Tax Revenues	8686			0
Other State Revenues	8690			0
Total State Revenues	8600	26,787,470	3,377,158	30,164,628

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2013-2014

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	3,613,169		3,613,169
Tax Allocation, Supplemental Roll	8812	83,552		83,552
Tax Allocation, Unsecured Roll	8813	32,999		32,999
Prior Years Taxes	8816	(17,657)		(17,657)
Education Revenues Augmentation Fund (ERAF)	8817			0
Redevelopment Agency Funds - Pass Through	8818	613,249		613,249
Redevelopment Agency Funds - Residual	8819	48,207		48,207
Redevelopment Agency Funds - Asset Liquidation	8819.1	11,546		11,546
Contributions, Gifts, Grants, and Endowments	8820		260,463	260,463
Contract Services	8830			
Contract Instructional Services	8831			0
Other Contract Services	8832	54,619	351,483	406,102
Sales and Commissions	8840	10,900	9,750	20,650
Rentals and Leases	8850	28,977		28,977
Interest and Investment Income	8860	140,686	9,245	149,931
Student Fees and Charges	8870			
Community Services Classes	8872			0
Dormitory	8873			0
Enrollment	8874	4,288,943		4,288,943
Contra Revenue Account	8874.1	(3,372,208)		(3,372,208)
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	8,823		8,823
Nonresident Tuition	8880	88,010		88,010
Parking Services and Public Transportation	8881		123,766	123,766
Other Student Fees and Charges	8885	95,630		95,630
Other Local Revenues	8890	306,076		306,076
Total Local Revenues	8800	6,035,521	754,707	6,790,228
Total Revenues		32,822,991	4,581,309	37,404,300

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2013-2014

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#	(14,920)	14,920	0
Total Other Financing Sources	8900	(14,920)	14,920	0
Total Revenues and Other Financing Sources		32,808,071	4,596,229	37,404,300

For Actual Year: 2013-2014

Budget Year: 2014-2015

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	929,136	171,193	32,837	83,305		1,216,471
Business and Management	0500	514,590					514,590
Communications	0600						0
Computer and Information Science	0700	380,479					380,479
Education	0800	570,119		28			570,147
Engineering and Related Industrial Technology	0900	804,776	276,827	85,139	180,363		1,347,105
Fine and Applied Arts	1000	560,752		11,203	15,894		587,849
Foreign language	1100	174,951					174,951
Health	1200	1,338,100	154,379	36,437	3,732		1,532,648
Consumer Education And Home Economics	1300	412,757	1,440	4,030	1,621		419,848
Law	1400	8,575					8,575
Humanities(Letters)	1500	1,899,475		10,804			1,910,279
Library Science	1600						0
Mathematics	1700	1,899,461	2,996	3,231			1,905,688
Military Studies	1800						0
Physical Sciences	1900	616,073		16,563			632,636
Psychology	2000	310,480					310,480
Public Affairs and Services	2100	116,113					116,113
Social Sciences	2200	1,015,595	5,871	10,390			1,031,856
Commercial Services	3000						0
Interdisciplinary Studies	4900	323,697		12			323,709
Instruc Staff-Retirees' Bnfts & Retire Incents	5900	569,368					569,368
Sub-Total Instructional Activites		12,444,497	612,706	210,674	284,915		13,552,792
Total Expenditures for GF Activities*		12,589,737	13,949,129	6,058,601	790,698	2,901,772	36,289,937

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

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

SUPPLEMENTAL DATA

Expend by Non-Instructional Activity

S10 General Fund - Combined

(Total Unrestricted and Restricted)

For Actual Year: 2013-2014

Budget Year: 2014-2015

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		1,392,864	113,997	106,998		1,613,859
Course and Curriculum Development	6020						0
Academic / Faculty Senate	6030						0
Other Instructional Administration & Governance	6090						0
Total Instructional Admin. & Governance		0	1,392,864	113,997	106,998	0	1,613,859
Instructional Support Services	6100						
Learning Center	6110	145,240	297,885	2,655			445,780
Library	6120		497,442	14,565	102,867		614,874
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		145,240	795,327	17,220	102,867	0	1,060,654
Admissions and Records	6200		505,699	41,326	3,846		550,871
Student Counseling and Guidance	6300						
Counseling and Guidance	6310						0
Matriculation and Student Assessment	6320						0
Transfer Programs	6330						0
Career Guidance	6340						0
Other Student Counseling and Guidance	6390		955,648	23,833			979,481
Total Student Counseling and Guidance		0	955,648	23,833	0	0	979,481

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: 2013-2014

Budget Year: 2014-2015

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		457,029	62,881	30,003		549,913
Extended Opportunity Programs and Services (EOPS)	6430		744,629	97,832	7,016	596,155	1,445,632
Health Services	6440						0
Student Personnel Administration	6450		496,186	15,716			511,902
Financial Aid Administration	6460		770,287	32,539	11,127		813,953
Job Placement Services	6470						0
Veterans Services	6480						0
Miscellaneous Student Services	6490		1,709,062	544,790	30,315	66,423	2,350,590
Total Other Student Services		0	4,177,193	753,758	78,461	662,578	5,671,990
Operation and maintenance of Plant	6500						
Building Maintenance and Repairs	6510		441,478	417,880	4,612		863,970
Custodial Services	6530		1,230,943	(437)	(4,612)		1,225,894
Grounds Maintenance and Repairs	6550		67,509				67,509
Utilities	6570			587,794			587,794
Other Operations and Maintenance of Plant	6590			6,330			6,330
Total Operation and Maintenance of Plant	6500	0	1,739,930	1,011,567	0	0	2,751,497
Planning, Policymaking and Coordinations	6600		460,667	739,966	21,330		1,221,963

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

For Actual Year: 2013-2014

Budget Year: 2014-2015

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		58,263	256,302			314,565
Fiscal Operations	6720		1,388,678	290,032	59,155		1,737,865
Human Resources Management	6730		516,783	202,990			719,773
Noninstruct Staff Retirees' Benefits & Retirement *	6740		258,952				258,952
Staff Development	6750						0
Staff Diversity	6760						0
Logistical Services	6770		127,982	416,606	27,929		572,517
Management Information Systems	6780		297,057	616,366	45,115		958,538
Other General Institutional Support Services	6790						0
Total General Institutional Support Services	6700	0	2,647,715	1,782,296	132,199	0	4,562,210
Community Services & Economic Development	6800						
Community Recreation	6810		40,144	327			40,471
Community Service Classes	6820						0
Community Use of Facilities	6830		116,085	85,577			201,662
Economic Development	6840		17,178	1,998			19,176
Other Community Services & Economic Development	6890		73,649	1,080			74,729
Total Community Services	6800	0	247,056	88,982	0	0	336,038

* Noninstructional Staff Retirees' Benefits & Retirement Incentives.

For Actual Year: 2013-2014

Budget Year: 2014-2015

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			19,605			19,605
Child Development Centers	6920		139,823	55,633			195,456
Farm Operations	6930						0
Food Services	6940			34,113			34,113
Parking	6950			888,717			888,717
Student and Co-Curricular Activities	6960		193,822	123,593			317,415
Student Housing	6970						0
Other Ancillary Services	6990						0
Total Ancillary Services	6900	0	333,645	1,121,661	0	0	1,455,306
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: 2013-2014

Budget Year: 2014-2015

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		80,679		60,082		140,761
Long-Term Debt and Other Financing	7200						
Long_Term Debt	7210					1,292,420	1,292,420
Tax revenue Anticipation Notes	7220			153,321			153,321
Other Financing	7290						0
Total Long-Term Debt and Other Financing	7200	0	0	153,321	0	1,292,420	1,445,741
Transfers, Student Aid and Other Outgo	7300						
Transfers	7310					820,640	820,640
Student Aid	7320					77,294	77,294
Other Outgo	7390					48,840	48,840
Total Transfers, Student Aid and Other Outgo	7300	0	0	0	0	946,774	946,774
Sub-Total Non-Instructional Activites		145,240	13,336,423	5,847,927	505,783	2,901,772	22,737,145
Total Expenditures General Fund: activities *		12,589,737	13,949,129	6,058,601	790,698	2,901,772	36,289,937

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

Gann Appropriations Limit

GANN Report

DISTRICT NAME: COMPTON

I.	2014-2015 Appropriations Limit:			
A.	2013-2014 Appropriations Limit:			\$42,890,503
B.	2014-2015 Price Factor:	0.9977		
C.	Population factor:			
	1. 2012-2013 Second Period Actual FTES	5,960.00		
	2. 2013-2014 Second Period Actual FTES	6,060.00		
	3. 2013-2014 Population change factor (C2/C1)	1.0168		
D.	2013-2014 Limit adjusted by inflation and population factors (A * B * C.3)			\$43,510,758
E.	Adjustments to increase limit:			
	1. Transfers in of financial responsibility		\$0	
	2. Temporary voter approved increases		0	
	3. Total adjustments - increase			0
	Sub-Total (D + E.3)			\$43,510,758
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.	2014-2015 Appropriations Limit (D + E.3 - F.3)			\$43,510,758
II.	2014-2015 Appropriations Subject to Limit:			
A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)			20,715,568
B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)			27,194
C.	Local Property taxes			4,373,520
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.	2014-2015 Appropriations Subject to Limit			\$25,116,282

For Actual Year: 2013-2014

Budget Year: 2014-2015

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			449,444	592,649	449,444	592,649
State Revenues	8600	26,787,470	28,115,057	3,377,158	4,430,162	30,164,628	32,545,219
Local Revenues	8800	6,035,521	5,096,562	754,707	762,940	6,790,228	5,859,502
Total Revenues		32,822,991	33,211,619	4,581,309	5,785,751	37,404,300	38,997,370
EXPENDITURES:							
Academic Salaries	1000	12,182,885	13,621,649	655,365	770,873	12,838,250	14,392,522
Classified Salaries	2000	5,782,977	6,412,400	1,294,081	1,474,259	7,077,058	7,886,659
Employee Benefits	3000	6,066,665	6,268,869	556,893	721,895	6,623,558	6,990,764
Supplies and Materials	4000	343,420	572,885	281,676	370,681	625,096	943,566
Other Operating Expenses and Services	5000	4,696,739	5,287,550	736,766	1,113,291	5,433,505	6,400,841
Capital Outlay	6000	408,772	1,080,572	381,926	491,750	790,698	1,572,322
Total Expenditures		29,481,458	33,243,925	3,906,707	4,942,749	33,388,165	38,186,674
Excess /(Deficiency) of Revenues over Expenditures		3,341,533	(32,306)	674,602	843,002	4,016,135	810,696
Other Financing Sources	8900	-14,920		14,920		0	0
Other Outgo	7000	2,237,860	2,035,000	663,912	777,388	2,901,772	2,812,388
Net Increase/(Decrease) in Fund Balance		1,088,753	(2,067,306)	25,610	65,614	1,114,363	(2,001,692)
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	7,149,975	8,167,902	389,556	934,391	7,539,531	9,102,293
Prior Years Adjustments	9020	(70,826)		519,225		448,399	
Adjusted Beginning Balance	9030	7,079,149		908,781		7,987,930	
Ending Fund Balance, June 30		8,167,902	6,100,596	934,391	1,000,005	9,102,293	7,100,601

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

710 COMPTON

For Actual Year: 2013-2014

Budget Year: 2014-2015

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	49,922					
Local Revenues	8800	4,120,494					
Total Revenues		4,170,416	0	0	0	0	0
Other Financing Sources	8900						
Interfund Transfers In	8981						
Other Incoming Transfers	8983						
Total Other Financing Sources		0	0	0	0	0	0
Other Outgo	7000						
Debt Retirement (Long Term Debt)	7100						
Debt Reduction	7110	1,165,000					
Debt Interest and Other Service Charges	7120	2,908,899					
Transfers Outgoing	7300 & 7400						
Reserve for Contingencies	7900						
Total Other Outgo	7000	4,073,899	0	0	0	0	0
Net Other Financing Sources / (Other Outgo)	8900 & 7000	(4,073,899)	0	0	0	0	0
Net Increase/Decrease in Fund Balance		96,517	0	0	0	0	0
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	3,121,364	3,217,881	0	0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	3,121,364		0		0	
Ending Fund Balance, June 30		3,217,881	3,217,881	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

710 COMPTON

For Actual Year: 2013-2014

Budget Year: 2014-2015

Special Revenue Funds

Description	Object	FUND: 31		FUND 32		FUND 33	
	Code	BOOKSTORE FUND		CAFETERIA FUND		CHILD DEVELOPMENT FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100					227,242	138,959
State Revenues	8600					261,199	424,226
Local Revenues	8800					57,352	56,725
Total Income		0	0	0	0	545,793	619,910
Expenditures							
Academic Salaries	1000					6,564	
Classified Salaries	2000					359,293	375,996
Employee Benefits	3000					144,388	148,089
Supplies and Materials	4000					33,579	35,875
Other Operating Expenses and Services	5000					2,333	3,550
Capital Outlay	6000						
Total Expenditures		0	0	0	0	546,157	563,510
Excess /(Deficiency) of Revenues over Expenditures		0	0	0	0	(364)	56,400
Other Financing Sources	8900					60,934	
Other Outgo	7000					597	2,000
Net Increase/(Decrease) in Fund Balance		0	0	0	0	59,973	54,400
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010		0		0	1,477	61,438
Prior Years Adjustments	9020					(12)	
Adjusted Beginning Balance	9030	0		0		1,465	
Ending Fund Balance, June 30		0	0	0	0	61,438	115,838

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

710 COMPTON

For Actual Year: 2013-2014

Budget Year: 2014-2015

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					3,966	4,000
Total Income		0	0	0	0	3,966	4,000
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000					109,637	
Capital Outlay	6000						
Total Expenditures		0	0	0	0	109,637	0
Excess /(Deficiency) of Revenues over Expenditures		0	0	0	0	(105,671)	4,000
Other Financing Sources	8900					200,000	200,000
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		0	0	0	0	94,329	204,000
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010		0		0	682,561	776,890
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		0		682,561	
Ending Fund Balance, June 30		0	0	0	0	776,890	980,890

For Actual Year: 2013-2014

Budget Year: 2014-2015

Capital Projects Funds

Description	Object	FUND: 41		FUND 42		FUND 43	
	Code	CAPITAL QUTLAY PROJECTS FUND		REVENUE BOND CONSTRUCTION FUND		GENERAL OBLIGATION BOND FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600	14,586,725	8,467,946				
Local Revenues	8800	40,298	26,000	812,796		63,665	65,000
Total Income		14,627,023	8,493,946	812,796	0	63,665	65,000
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000			2,583	6,000		
Other Operating Expenses and Services	5000	119,171	100,000	593,146	29,000		60,000
Capital Outlay	6000	14,460,965	8,367,812	8,306,881	14,555,848		3,399,000
Total Expenditures		14,580,136	8,467,812	8,902,610	14,590,848	0	3,459,000
Excess /(Deficiency) of Revenues over Expenditures		46,887	26,134	(8,089,814)	(14,590,848)	63,665	(3,394,000)
Other Financing Sources	8900	109,706				16,414,972	
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		156,593	26,134	(8,089,814)	(14,590,848)	16,478,637	(3,394,000)
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	1,547,664	1,704,257	22,719,394	14,629,580		16,478,637
Prior Years Adustments	9020						
Adjusted Beginning Balance	9030	1,547,664		22,719,394		0	
Ending Fund Balance, June 30		1,704,257	1,730,391	14,629,580	38,732	16,478,637	13,084,637

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

710 COMPTON

For Actual Year: 2013-2014

Budget Year: 2014-2015

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: 2013-2014

Budget Year: 2014-2015

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: 2013-2014

Budget Year: 2014-2015

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	1,382,784	1,015,000	73	1,000		
Other Financing Sources	8900			450,000	470,000		
Total Income		1,382,784	1,015,000	450,073	471,000		
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000	663,561	650,000	370,102	400,000		
Capital Outlay	6000						
Total Expenditures		663,561	650,000	370,102	400,000		
Net Profit or Loss		719,223	365,000	79,971	71,000		
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		719,223	365,000	79,971	71,000		
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	(368,680)	350,543	6	79,977		
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	(368,680)		6			
Ending Fund Balance, June 30		350,543	715,543	79,977	150,977		

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

710 COMPTON

For Actual Year: 2013-2014

Budget Year: 2014-2015

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	95,031		27,440			
Total Income		95,031	0	27,440	0	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000	63,242		24,569			
Capital Outlay	6000						
Total Expenditures		63,242	0	24,569	0	0	0
Excess /(Deficiency) of Revenues over Expenditures		31,789	0	2,871	0	0	0
Other Financing Sources	8900						
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		31,789	0	2,871	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	17,667	49,706	36,242	39,113		0
Prior Years Adjustments	9020	250					
Adjusted Beginning Balance	9030	17,917		36,242		0	
Ending Fund Balance, June 30		49,706	49,706	39,113	39,113	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

710 COMPTON

For Actual Year: 2013-2014

Budget Year: 2014-2015

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	374,756	400,000	486			
Local Revenues	8800	2,090	2,000				
Total Income		376,846	402,000	486	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		376,846	402,000	486	0	0	0
Other Financing Sources	8900						
Other Outgo	7000	394,478	400,000				
Net Increase/(Decrease) in Fund Balance		(17,632)	2,000	486	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	466,213	394,360	33,976	34,462		0
Prior Years Adjustments	9020	(54,221)					
Adjusted Beginning Balance	9030	411,992		33,976		0	
Ending Fund Balance, June 30		394,360	396,360	34,462	34,462	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

710 COMPTON

For Actual Year: 2013-2014

Budget Year: 2014-2015

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: 2013-2014

District ID: 710

Name: COMPTON

Fund Number In	Fund Name	Fund Number Out	Fund Name	Amount Transferred
33	CHILD DEVELOPMENT FUND	11	UNRESTRICTED SUBFUND	60,934
39	OTHER SPECIAL REVENUE FUND	11	UNRESTRICTED SUBFUND	200,000
41	CAPITAL OUTLAY PROJECTS FUND	11	UNRESTRICTED SUBFUND	109,706
69	OTHER INTERNAL SERVICES FUND	11	UNRESTRICTED SUBFUND	450,000

For Actual Year: 2013-2014

Budget Year: 2014-2015

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		745,095			206,912	
		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		745,095		745,095		745,095
Employee Benefits	3000				0		0
Supplies & Materials	4000						
Software	4100				0		0
Books, Magazines, & Periodicals	4200				0		0
Instructional Supplies & Materials	4300				0	146,830	146,830
Noninstructional Supplies & Mtrls	4400				0		0
Total Supplies and Materials		0	0	0	0	146,830	146,830
Other Operating Expenses and Services	5000				0		0
Capital Outlay	6000						
Library Books	6300				0	60,082	60,082
Equipment	6400						
Equipment - Additional	6410				0		0
Equipment - Replacement	6420				0		0
Total Capital Outlay		0	0	0	0	60,082	60,082
Other Outgo	7000				0		0
Total Expenditures		0	745,095	0	745,095	206,912	952,007
Ending Balance					0	0	0

Activity Classification	Activity Code	Unrestricted			Restricted Prop 20		Total
		Instructional & Institutional Unrestricted	Support Activities	Support Activities	Total Unrestricted	Instructional Materials Proposition 20	
		Instructional Activities (AC 0100-5900)	Support Activities (AC 6000-6700)	Support Activities (AC 6800-7390)	Total Unrestricted	Instructional (AC 0100-4900)	
Lottery Adjustments and Proceeds:							
Net Beginning Balance, July 1	9010						
Adjustments	9020						
Adjusted Beginning Balance	9030		0			0	
Budget Fiscal Year Data							
State Lottery Proceeds:	8681		778,806			191,611	
Expenditures							
Academic Salaries	1000				0		0
Classified Salaries	2000		778,806		778,806		778,806
Employee Benefits	3000				0		0
Supplies & Materials							
Software	4100				0		0
Books, Magazines, & Periodicals	4200				0		0
Instructional Supplies & Materials	4300				0	191,611	191,611
Noninstructional Supplies & Mtrls	4400				0		0
Total Supplies and Materials		0	0	0	0	191,611	191,611
Other Operating Expenses and Services	5000				0		0
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	778,806	0	778,806	191,611	970,417
Ending Balance					0	0	

Annual Financial and Budget Report

For Actual Year: 2013-2014

District ID: 710

Name: COMPTON

EPA Revenue	5,009,940
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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	5,009,940	0	0	5,009,940
TOTAL		5,009,940	0	0	5,009,940