

California Community Colleges

ANNUAL FINANCIAL AND BUDGET REPORT

(Financial Report for Fiscal Year 2019-2020)

(Budget Report for Fiscal Year 2020-2021)

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:

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, 2020. Please submit the report to :

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

For Actual Year: 2019-2020

Budget Year: 2020-2021

District ID: 710

Name: COMPTON

	Object Code	Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
		ECS 84362 A	ECS 84362 B	Excluded	
Academic Salaries		Instructional Salary Cost	Total CEE	Activities	
		AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
Instructional Salaries					
Contract or Regular	1100	6,580,427	6,580,427		6,580,427
Other	1300	3,606,374	3,674,697		3,674,697
Total Instructional Salaries		10,186,801	10,255,124	0	10,255,124
Non-Instructional Salaries					
Contract or Regular	1200		3,129,828		3,129,828
Other	1400		307,175		307,175
Total Non-Instructional Salaries		0	3,437,003	0	3,437,003
Total Academic Salaries		10,186,801	13,692,127	0	13,692,127
Classified Salaries					
Non-Instructional Salaries					
Regular Status	2100		5,621,866		5,621,866
Other	2300		644,775	24,337	669,112
Total Non-Instructional Salaries		0	6,266,641	24,337	6,290,978
Instructional Aides					
Regular Status	2200	520,074	683,785		683,785
Other	2400	163,076	163,076		163,076
Total Instructional Aides		683,150	846,861	0	846,861
Total Classified Salaries		683,150	7,113,502	24,337	7,137,839
Employee Benefits	3000	9,420,715	14,313,736	3,890	14,317,626
Supplies and Materials	4000		635,300	36,878	672,178
Other Operating Expenses	5000	336,852	4,472,251	24,465	4,496,716
Equipment Replacement	6420		34,566		34,566
Total Expenditures Prior to Exclusions		20,627,518	40,261,482	89,570	40,351,052

SUPPLEMENTAL DATA

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2019-2020

Budget Year: 2020-2021

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	300,996	542,988		542,988
Student Health Services Above Amount Collected	6441				0
Student Transportation	6491				0
Noninstructional Staff-Retirees' Benefits and Retirement Incentives	6740		257,242		257,242
Objects to Exclude	Object Code				
Rents and Leases	5060		174,486		174,486
Lottery Expenditures					
Academic Salaries	1000				0
Classified Salaries	2000		782,646		782,646
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: 2019-2020

Budget Year: 2020-2021

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		14,222		14,222
Equipment	6400				
Equipment - Additional	6410		28,187		28,187
Equipment - Replacement	6420		34,566		34,566
Total Equipment		0	62,753	0	62,753
Total Capital Outlay		0	76,975	0	76,975
Other Outgo	7000				0
Total Exclusions		300,996	1,834,337	0	1,834,337
Total for ECS 84362, 50% Law		20,326,522	38,427,145	89,570	38,516,715
Percent of CEE (Instructional Salary Cost / Total CEE)		52.90%	100.00%		
50% of Current Expense of Education			19,213,572		
Nonexempted (Remaining) Deficiency from second preceeding Fiscal Year					
Amount Required to be Expended for Salaries of Classroom Instructors		20,326,522	38,427,145	89,570	38,516,715
Reconciliation to Unrestricted General Fund Expenditures					
Total Expenditures Prior to Exclusions		20,627,518	40,261,482	89,570	40,351,052
Capital Expenditures	6000	6,092	185,671	5,969	191,640
Equipment Replacement (Back out)	6420		(13,937)	0	(13,937)
Total Unrestricted General Fund Expenditures		20,633,610	40,433,216	95,539	40,528,755

For Year Ended June 30, 2020

District ID: 710

Name: COMPTON

Description	CA (Object)	11	12	10
		General Fund Unrestricted	General Fund Restricted	General Fund COMBINED
ASSETS				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111		159	159
In County Treasury	9112	16,282,730	8,509,220	24,791,950
Cash With Fiscal Agents	9113			0
Revolving Cash Accounts	9114	25,000		25,000
Investments (at cost)	9120			0
Accounts Receivable	9130	3,611,402	1,648,260	5,259,662
Due from Other Funds	9140			0
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			0
Prepaid Items	9220			0
TOTAL ASSETS		19,919,132	10,157,639	30,076,771
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	822,826	888,421	1,711,247
Accrued Salaries and Wages Payable	9520	1,902,278	396,648	2,298,926
Compensated Absences Payable Current	9530			0
Due to Other Funds	9540	39,627		39,627
Temporary Loans	9550			0
Current Portion of Long-Term Debt	9560			0
Deferred Revenues	9570		5,309,200	5,309,200
TOTAL LIABILITIES		2,764,731	6,594,269	9,359,000

For Year Ended June 30, 2020

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	17,156,401		17,156,401
Total Fund Balance		17,156,401	0	17,156,401
Fund Balance (GASB 54)	9750			
Nonspendable Fund Balance	9751			0
Restricted Fund Balance	9752		3,563,370	3,563,370
Committed Fund Balance	9753			0
Assigned Fund Balance	9754			0
Total Designated Fund Balance		0	3,563,370	3,563,370
Uncommitted Fund Balance	9790			0
TOTAL FUND EQUITY		17,156,401	3,563,370	20,719,771
TOTAL LIABILITIES AND FUND EQUITY		19,921,132	10,157,639	30,078,771

COMBINED BALANCE SHEET

For Year Ended June 30, 2020

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	9,836,080		
Cash With Fiscal Agents	9113			
Investments (at cost)	9120			
Accounts Receivable	9130			
Due from Other Funds	9140			
TOTAL ASSETS		9,836,080	0	0
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510			
Accrued Salaries and Wages Payable	9520			
Compensated Absences Payable Current	9530			
Due to Other Funds	9540			
Temporary Loans	9550			
Current Portion of Long-Term Debt	9560			
Deferred Revenues	9570			
TOTAL LIABILITIES		0	0	0

- 20 Debt Service Funds:
- 21 Bond Interest and Redemption Fund
- 22 Revenue Bond Interest and Redemption Fund
- 29 Other Debt Service Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2020

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	9,836,080		
Committed Fund Balance	9753			
Assigned Fund Balance	9754			
Total Designated Fund Balance		9,836,080	0	0
Uncommitted Fund Balance	9790			
TOTAL FUND EQUITY		9,836,080	0	0
TOTAL LIABILITIES AND FUND EQUITY		9,836,080	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, 2020

District ID: 710

Name: COMPTON

Description	CA	31	32	33	34	35	39
	(Object)	Bookstore Fund	Cafeteria Fund	Child Development Fund	Farm Operation Fund	Revenue Bond Project Fund	Other Special Revenue Fund
ASSETS							
Cash, Investments, and Receivables	9100						
Cash:							
Awaiting Deposit and in Banks	9111						
In County Treasury	9112			60,515			
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						
TOTAL ASSETS		0	0	60,515	0	0	0
LIABILITIES							
Current Liabilities and Deferred Revenue	9500						
Accounts Payable	9510			2,642			
Accrued Salaries and Wages Payable	9520			44,177			
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	46,819	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, 2020

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	13,696	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	13,696	0	0	0
Uncommitted Fund Balance	9790	0	0	0	0	0	0
TOTAL FUND EQUITY		0	0	13,696	0	0	0
TOTAL LIABILITIES AND FUND EQUITY		0	0	60,515	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2020

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	167,720		41,519,415
Cash With Fiscal Agents	9113			
Revolving Cash Accounts	9114			
Investments (at cost)	9120			
Accounts Receivable	9130	7,833,667		137,700
Due from Other Funds	9140			511,000
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			
Prepaid Items	9220			
TOTAL ASSETS		8,001,387	0	42,168,115
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	72,165		2,653,558
Accrued Salaries and Wages Payable	9520			
Compensated Absences Payable Current	9530			
Due to Other Funds	9540	511,000		
Temporary Loans	9550			
Current Portion of Long-Term Debt	9560			
Deferred Revenues	9570			
TOTAL LIABILITIES		583,165	0	2,653,558

COMBINED BALANCE SHEET

For Year Ended June 30, 2020

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			39,514,557
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	39,514,557
Fund Balance (GASB 54)	9750			
Nonspendable Fund Balance	9751			
Restricted Fund Balance	9752	7,418,222		
Committed Fund Balance	9753			
Assigned Fund Balance	9754			
Total Designated Fund Balance		7,418,222	0	0
Uncommitted Fund Balance	9790			
TOTAL FUND EQUITY		7,418,222	0	39,514,557
TOTAL LIABILITIES AND FUND EQUITY		8,001,387	0	42,168,115

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2020

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, 2020

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, 2020

District ID: 710

Name: COMPTON

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

COMBINED BALANCE SHEET

For Year Ended June 30, 2020

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	992,779	445,692
Cash With Fiscal Agents	9113		
Revolving Cash Accounts	9114	200,000	50,000
Investments (at cost)	9120		
Accounts Receivable	9130	1,599	1,334
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		1,194,378	497,026

COMBINED BALANCE SHEET

For Year Ended June 30, 2020

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	3,811	23,011
Accrued Salaries and Wages Payable	9520		7,501
Compensated Absences Payable Current	9530		
Due to Other Funds	9540		
Temporary Loans	9550		
Current Portion of Long-Term Debt	9560	659,375	
Deferred Revenues	9570		
Total Current Liabilities and Deferred Revenue		663,186	30,512
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	663,186	30,512

COMBINED BALANCE SHEET

For Year Ended June 30, 2020

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	531,192	466,514
Committed Fund Balance	9753		
Assigned Fund Balance	9754		
Total Designated Fund Balance		531,192	466,514
Uncommitted(Unrestricted) Fund Balance	9790		
Other Equity	9800		
Contributed Capital	9810		
Retained Earnings	9850		
Investment in General Fixed Assets	9890		
TOTAL FUND EQUITY		531,192	466,514
TOTAL LIABILITIES AND FUND EQUITY		1,194,378	497,026

COMBINED BALANCE SHEET

For Year Ended June 30, 2020

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	245,574							
In County Treasury	9112				(1,057,445)	82,822			
Cash With Fiscal Agents	9113		39,936						
Revolving Cash Accounts	9114	200							
Investments (at cost)	9120								
Accounts Receivable	9130	49,881	119		1,137,810	247			
Due from Other Funds	9140								
Student Loans Receivable	9150								
Inventories, Stores, and Prepaid Items	9200								
Inventories and Stores	9210								
Prepaid Items	9220								
Fixed Assets	9300								
Sites	9310								
Site Improvements	9320								
Accumulated Depreciation Site Improvements	9321								
Buildings	9330								
Accumulated Depreciation Buildings	9331								
Library Books	9340								
Equipment	9350								
Accumulated Depreciation Equipment	9351								
Work in Progress	9360								
Total Fixed Assets		0	0	0	0	0	0	0	0
TOTAL ASSETS		295,655	40,055	0	80,365	83,069	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2020

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				474,869	42,482			
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	474,869	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	0	0	0	474,869	42,482	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2020

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	295,655	40,055		(394,504)	40,587			
Committed Fund Balance	9753								
Assigned Fund Balance	9754								
Total Designated Fund Balance		295,655	40,055	0	(394,504)	40,587	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		295,655	40,055	0	(394,504)	40,587	0	0	0
TOTAL LIABILITIES AND FUND EQUITY		295,655	40,055	0	80,365	83,069	0	0	0

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2019-2020

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		275,339	275,339
Workforce Investment Act	8130			0
Temporary Assistance for Needy Families (TANF)	8140		84,693	84,693
Student Financial Aid	8150		178,937	178,937
Veterans Education	8160			0
Vocational and Technical Education Act (VATEA)	8170			0
Other Federal Revenues	8190		768,886	768,886
Total Federal Revenues	8100	0	1,307,855	1,307,855
State Revenues	8600			
General Apportionments	8610			0
Apprenticeship Apportionment	8611			0
State General Apportionment	8612	28,035,978		28,035,978
Other General Apportionment	8613	455,569		455,569
General Categorical Programs	8620			
Child Development	8621			0
Extended Opportunity Programs and Services(EOPS)	8622		998,890	998,890
Disabled Students Programs and Services(DSPS)	8623		325,038	325,038
Temporary Assistance for Needy Families (TANF)	8624		84,694	84,694
California Work Opportunity and Responsibility to Kids (CalWORKs)	8625		444,026	444,026
Telecommunications and Technology Infrastructure Program (TTIP)	8626			0
Other General Categorical Programs	8627		4,272,236	4,272,236

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2019-2020

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	4,459,902		4,459,902
Reimbursable Categorical Programs	8650			
Instructional Improvement Grant	8651			0
Other Reimbursable Categorical Programs	8652		1,134,582	1,134,582
State Tax Subventions	8670			
Homeowners' Property Tax Relief	8671	24,519		24,519
Timber Yield Tax	8672			0
Other State Tax Subventions	8673	311		311
State Non-Tax Revenues	8680			
State Lottery Proceeds	8681	782,646	536,526	1,319,172
State Mandated Costs	8685	171,870		171,870
Other State Non-Tax Revenues	8686			0
Other State Revenues	8690	1,565,422	132,088	1,697,510
Total State Revenues	8600	35,496,217	7,928,080	43,424,297

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2019-2020

District ID: 710

Name: COMPTON

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted Actual	Restricted Actual	General Fund Actual
Local Revenues	8800			
Property Taxes	8810			
Tax Allocation, Secured Roll	8811	4,733,730		4,733,730
Tax Allocation, Supplemental Roll	8812	98,363		98,363
Tax Allocation, Unsecured Roll	8813	70,722		70,722
Prior Years Taxes	8816	49,816		49,816
Education Revenues Augmentation Fund (ERAF)	8817			0
Redevelopment Agency Funds - Pass Through	8818	563,800		563,800
Redevelopment Agency Funds - Residual	8819	271,985		271,985
Redevelopment Agency Funds - Asset Liquidation	8819.1	35,716		35,716
Contributions, Gifts, Grants, and Endowments	8820		158,890	158,890
Contract Services	8830			
Contract Instructional Services	8831			0
Other Contract Services	8832	5,200	235,382	240,582
Sales and Commissions	8840	71,877	23,884	95,761
Rentals and Leases	8850	43,671		43,671
Interest and Investment Income	8860	199,999	170,421	370,420
Student Fees and Charges	8870			
Community Services Classes	8872			0
Dormitory	8873			0
Enrollment	8874	1,538,456		1,538,456
Enrollment Contra Revenue for Uncollectible Receivables	8874.1			0
Enrollment Contra Revenue for AB19 College Promise Waivers	8874.5			0
Enrollment Contra Revenue for COVID Refunds	8874.7			0
Field Trips and Use of Nondistrict Facilities	8875			0
Health Services	8876		370,898	370,898
Instructional Materials Fees and Sales of Materials	8877			0
Insurance	8878			0
Student Records	8879	786		786
Nonresident Tuition	8880	77,352		77,352
Parking Services and Public Transportation	8881		116,491	116,491
Other Student Fees and Charges	8885			0
Other Local Revenues	8890	825,419	212,680	1,038,099
Total Local Revenues	8800	8,586,892	1,288,646	9,875,538
Total Revenues		44,083,109	10,524,581	54,607,690

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2019-2020

District ID: 710

Name: COMPTON

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
Other Financing Sources	8900			
Proceeds of General Fixed Assets	8910			0
Proceeds of Long-Term Debt	8940			0
Incoming Transfers -- (8970/8981/8982/8983)	898#	2,500,000		2,500,000
Total Other Financing Sources	8900	2,500,000	0	2,500,000
Total Revenues and Other Financing Sources		46,583,109	10,524,581	57,107,690

For Actual Year: 2019-2020

Budget Year: 2020-2021

District ID: 710

Name: COMPTON

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Agriculture and Natual Resources	0100						0
Architecture and Environmental Design	0200						0
Environmental Sciences and Technologies	0300						0
Biological Sciences	0400	1,798,827		39,161	47,139		1,885,127
Business and Management	0500	285,856		522			286,378
Communications	0600						0
Computer and Information Science	0700	265,204			89,009		354,213
Education	0800	554,422		376			554,798
Engineering and Related Industrial Technology	0900	975,817	64,532	332,577	155,616		1,528,542
Fine and Applied Arts	1000	721,025		1,068			722,093
Foreign language	1100	307,916					307,916
Health	1200	1,569,907	162,969	78,128	38,207		1,849,211
Consumer Education And Home Economics	1300	690,618	1,973	18,301			710,892
Law	1400	8,762					8,762
Humanities(Letters)	1500	2,095,794		8,838	141,532		2,246,164
Library Science	1600						0
Mathematics	1700	2,286,382		6,996			2,293,378
Military Studies	1800						0
Physical Sciences	1900	1,047,785		14,310			1,062,095
Psychology	2000	516,050					516,050
Public Affairs and Services	2100	158,742					158,742
Social Sciences	2200	1,072,255		3,285			1,075,540
Commercial Services	3000	628,500					628,500
Interdisciplinary Studies	4900	2,914,113					2,914,113
Instruc Staff-Retirees' Bnfts & Retire Incents	5900	2,463,854					2,463,854
Sub-Total Instructional Activites		20,361,829	229,474	503,562	471,503		21,566,368
Total Expenditures for GF Activities*		20,977,084	20,213,568	10,263,846	1,363,456	2,505,528	55,323,482

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

For Actual Year: 2019-2020

Budget Year: 2020-2021

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	108,272	2,942,490	244,467	22,096		3,317,325
Course and Curriculum Development	6020		4,084	90,339	54,752		149,175
Academic / Faculty Senate	6030						0
Other Instructional Administration & Governance	6090			2,884			2,884
Total Instructional Admin. & Governance		108,272	2,946,574	337,690	76,848	0	3,469,384
Instructional Support Services	6100						
Learning Center	6110	249,741	160,139	6,287			416,167
Library	6120		681,715	78,174	14,222		774,111
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		249,741	841,854	84,461	14,222	0	1,190,278
Admissions and Records	6200		738,082	8,911	2,244		749,237
Student Counseling and Guidance	6300						
Counseling and Guidance	6310		961,457	65,013			1,026,470
Matriculation and Student Assessment	6320						0
Transfer Programs	6330						0
Career Guidance	6340		400,099	75,363	40,558		516,020
Other Student Counseling and Guidance	6390						0
Total Student Counseling and Guidance		0	1,361,556	140,376	40,558	0	1,542,490

For Actual Year: 2019-2020

Budget Year: 2020-2021

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		474,715	63,882	2,922		541,519
Extended Opportunity Programs and Services (EOPS)	6430		945,545	49,737	135,710	509,863	1,640,855
Health Services	6440			88,184			88,184
Student Personnel Administration	6450		742,881	48,663	2,827		794,371
Financial Aid Administration	6460		867,916	83,513	2,652		954,081
Job Placement Services	6470		60,192	36,270			96,462
Veterans Services	6480			123			123
Miscellaneous Student Services	6490		3,804,455	826,637	62,838	15,089	4,709,019
Total Other Student Services		0	6,895,704	1,197,009	206,949	524,952	8,824,614
Operation and maintenance of Plant	6500						
Building Maintenance and Repairs	6510		480,894	1,793,339	46,255		2,320,488
Custodial Services	6530		1,257,909				1,257,909
Grounds Maintenance and Repairs	6550		153,137				153,137
Utilities	6570						0
Other Operations and Maintenance of Plant	6590			502,755	14,705		517,460
Total Operation and Maintenance of Plant	6500	0	1,891,940	2,296,094	60,960	0	4,248,994
Planning, Policymaking and Coordinations	6600		713,073	233,781	19		946,873

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

For Actual Year: 2019-2020

Budget Year: 2020-2021

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		166,325	85,420	36		251,781
Fiscal Operations	6720		1,968,544	602,624	41,773		2,612,941
Human Resources Management	6730		692,795	744,225			1,437,020
Noninstruct Staff Retirees' Benefits & Retirement *	6740	257,242					257,242
Staff Development	6750						0
Staff Diversity	6760						0
Logistical Services	6770		449,102	535,060			984,162
Management Information Systems	6780		1,003,899	2,807,229	424,317		4,235,445
Other General Institutional Support Services	6790						0
Total General Institutional Support Services	6700	257,242	4,280,665	4,774,558	466,126	0	9,778,591
Community Services & Economic Development	6800						
Community Recreation	6810		28,228	27,253	5,969		61,450
Community Service Classes	6820						0
Community Use of Facilities	6830						0
Economic Development	6840		286,418	225,843	18,058		530,319
Other Community Services & Economic Development	6890						0
Total Community Services	6800	0	314,646	253,096	24,027	0	591,769

* Noninstructional Staff Retirees' Benefits & Retirement Incentives.

For Actual Year: 2019-2020

Budget Year: 2020-2021

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						0
Child Development Centers	6920						0
Farm Operations	6930						0
Food Services	6940						0
Parking	6950			434,308			434,308
Student and Co-Curricular Activities	6960						0
Student Housing	6970						0
Other Ancillary Services	6990						0
Total Ancillary Services	6900	0	0	434,308	0	0	434,308
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: 2019-2020

Budget Year: 2020-2021

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					1,181,841	1,181,841
Tax revenue Anticipation Notes	7220						0
Other Financing	7290						0
Total Long-Term Debt and Other Financing	7200	0	0	0	0	1,181,841	1,181,841
Transfers, Student Aid and Other Outgo	7300						
Transfers	7310					150,000	150,000
Student Aid	7320						0
Other Outgo	7390						0
Total Transfers, Student Aid and Other Outgo	7300	0	0	0	0	150,000	150,000
Sub-Total Non-Instructional Activities		615,255	19,984,094	9,760,284	891,953	2,505,528	33,757,114
Total Expenditures General Fund: activities *		20,977,084	20,213,568	10,263,846	1,363,456	2,505,528	55,323,482

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

Gann Appropriations Limit

GANN Report

DISTRICT NAME: COMPTON

I.	2020-2021 Appropriations Limit:			
A.	2019-2020 Appropriations Limit:			\$39,398,467
B.	2020-2021 Price Factor:	1.0373		
C.	Population factor:			
	1. 2018-2019 Second Period Actual FTES	4,493.45		
	2. 2019-2020 Second Period Actual FTES	4,294.07		
	3. 2019-2020 Population change factor (C2/C1)	0.9556		
D.	2019-2020 Limit adjusted by inflation and population factors (A * B * C.3)			\$39,053,489
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)			\$39,053,489
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.	2020-2021 Appropriations Limit (D + E.3 - F.3)			\$39,053,489
II.	2020-2021 Appropriations Subject to Limit:			
A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)			27,849,000
B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)			12,000
C.	Local Property taxes			4,999,000
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.	2020-2021 Appropriations Subject to Limit			\$32,860,000

For Actual Year: 2019-2020

Budget Year: 2020-2021

General Fund

Description	Object Code	Fund: 11 UNRESTRICTED SUBFUND		Fund: 12 RESTRICTED SUBFUND		Fund: 10 TOTAL	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100			1,307,855	2,987,000	1,307,855	2,987,000
State Revenues	8600	35,496,217	36,109,000	7,928,080	10,968,000	43,424,297	47,077,000
Local Revenues	8800	8,586,892	7,896,000	1,288,646	1,692,000	9,875,538	9,588,000
Total Revenues		44,083,109	44,005,000	10,524,581	15,647,000	54,607,690	59,652,000
EXPENDITURES:							
Academic Salaries	1000	13,692,128	15,300,000	1,625,810	2,454,000	15,317,938	17,754,000
Classified Salaries	2000	7,314,784	8,733,000	2,760,501	3,063,000	10,075,285	11,796,000
Employee Benefits	3000	14,062,208	11,175,000	1,735,221	1,909,000	15,797,429	13,084,000
Supplies and Materials	4000	673,649	908,000	603,109	1,537,000	1,276,758	2,445,000
Other Operating Expenses and Services	5000	4,750,280	5,265,000	4,236,808	1,929,000	8,987,088	7,194,000
Capital Outlay	6000	191,640	236,000	1,171,816	998,000	1,363,456	1,234,000
Total Expenditures		40,684,689	41,617,000	12,133,265	11,890,000	52,817,954	53,507,000
Excess /(Deficiency) of Revenues over Expenditures		3,398,420	2,388,000	(1,608,684)	3,757,000	1,789,736	6,145,000
Other Financing Sources	8900	2,500,000				2,500,000	0
Other Outgo	7000	1,331,841	1,757,000	1,173,687	2,081,000	2,505,528	3,838,000
Net Increase/(Decrease) in Fund Balance		4,566,579	631,000	(2,782,371)	1,676,000	1,784,208	2,307,000
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	12,596,822	17,156,401	6,345,741	3,563,370	18,942,563	20,719,771
Prior Years Adjustments	9020	(7,000)				(7,000)	
Adjusted Beginning Balance	9030	12,589,822		6,345,741		18,935,563	
Ending Fund Balance, June 30		17,156,401	17,787,401	3,563,370	5,239,370	20,719,771	23,026,771

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

710 COMPTON

For Actual Year: 2019-2020

Budget Year: 2020-2021

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	71,123		71,123			
Local Revenues	8800	10,833,226		10,833,226	6,446,925		
Total Revenues		10,904,349	0	10,904,349	6,446,925	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	6,822,470					
Debt Interest and Other Service Charges	7120	4,183,818					
Transfers Outgoing	7300 & 7400						
Reserve for Contingencies	7900						
Total Other Outgo	7000	11,006,288	0	0	0	0	0
Net Other Financing Sources / (Other Outgo)	8900 & 7000	(11,006,288)	0	0	0	0	0
Net Increase/Decrease in Fund Balance		(101,939)	0	10,904,349	6,446,925	0	0
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	9,938,019	9,836,080	0	10,904,349		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	9,938,019		0		0	
Ending Fund Balance, June 30		9,836,080	9,836,080	10,904,349	17,351,274	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

710 COMPTON

For Actual Year: 2019-2020

Budget Year: 2020-2021

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					133,945	154,000
State Revenues	8600					467,230	488,000
Local Revenues	8800					22,238	8,000
Total Income		0	0	0	0	623,413	650,000
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000					494,621	496,200
Employee Benefits	3000					214,438	217,200
Supplies and Materials	4000					26,890	13,000
Other Operating Expenses and Services	5000					828	
Capital Outlay	6000						
Total Expenditures		0	0	0	0	736,777	726,400
Excess /(Deficiency) of Revenues over Expenditures		0	0	0	0	(113,364)	(76,400)
Other Financing Sources	8900					100,000	100,000
Other Outgo	7000					5,902	
Net Increase/(Decrease) in Fund Balance		0	0	0	0	(19,266)	23,600
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010		0		0	32,962	13,696
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		0		32,962	
Ending Fund Balance, June 30		0	0	0	0	13,696	37,296

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

710 COMPTON

For Actual Year: 2019-2020

Budget Year: 2020-2021

Special Revenue Funds

Description	Object	FUND: 34		FUND 35		FUND 39	
	Code	FARM OPERATION FUND		REVENUE BOND PROJECT FUND		OTHER SPECIAL REVENUE FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800						
Total Income		0	0	0	0	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000						
Capital Outlay	6000						
Total Expenditures		0	0	0	0	0	0
Excess /(Deficiency) of Revenues over Expenditures		0	0	0	0	0	0
Other Financing Sources	8900						
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		0	0	0	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010		0		0		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: 2019-2020

Budget Year: 2020-2021

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	8,190,891	19,453,000				
Local Revenues	8800	5,603	7,000			844,782	520,000
Total Income		8,196,494	19,460,000	0	0	844,782	520,000
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000	8,222	15,000			776,644	854,000
Capital Outlay	6000	1,309,014	22,900,000			13,461,512	25,100,000
Total Expenditures		1,317,236	22,915,000	0	0	14,238,156	25,954,000
Excess /(Deficiency) of Revenues over Expenditures		6,879,258	(3,455,000)	0	0	(13,393,374)	(25,434,000)
Other Financing Sources	8900						
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		6,879,258	(3,455,000)	0	0	(13,393,374)	(25,434,000)
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	538,964	7,418,222	0	0	52,389,931	39,514,557
Prior Years Adustments	9020					518,000	
Adjusted Beginning Balance	9030	538,964		0		52,907,931	
Ending Fund Balance, June 30		7,418,222	3,963,222	0	0	39,514,557	14,080,557

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

710 COMPTON

For Actual Year: 2019-2020

Budget Year: 2020-2021

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: 2019-2020

Budget Year: 2020-2021

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: 2019-2020

Budget Year: 2020-2021

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	1,040,472	1,030,000	6,420	6,000		
Other Financing Sources	8900			676,514	400,000		
Total Income		1,040,472	1,030,000	682,934	406,000		
Expenditures							
Academic Salaries	1000			15,732			
Classified Salaries	2000			18,898			
Employee Benefits	3000			7,733			
Supplies and Materials	4000			36,289			
Other Operating Expenses and Services	5000	626,085	707,000	572,703	638,000		
Capital Outlay	6000			291,166			
Total Expenditures		626,085	707,000	942,521	638,000		
Net Profit or Loss		414,387	323,000	(259,587)	(232,000)		
Other Outgo	7000	3,000,000					
Net Increase/(Decrease) in Fund Balance		(2,585,613)	323,000	(259,587)	(232,000)		
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	3,116,805	531,192	726,101	466,514		
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	3,116,805		726,101			
Ending Fund Balance, June 30		531,192	854,192	466,514	234,514		

For Actual Year: 2019-2020

Budget Year: 2020-2021

Fiduciary Funds Group

Description	Object	FUND: 71		FUND 72		FUND 73	
	Code	ASSOCIATED STUDENTS TRUST FUND		REPRESENTATION FEE TRUST FUND		BODY CENTER FEE TRUST FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800	75,310	7,000	742			
Total Income		75,310	7,000	742	0	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000	30,064	60,000	9,441	9,000		
Capital Outlay	6000						
Total Expenditures		30,064	60,000	9,441	9,000	0	0
Excess /(Deficiency) of Revenues over Expenditures		45,246	(53,000)	(8,699)	(9,000)	0	0
Other Financing Sources	8900						
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		45,246	(53,000)	(8,699)	(9,000)	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	309,416	295,655	48,754	40,055		0
Prior Years Adjustments	9020	(59,007)					
Adjusted Beginning Balance	9030	250,409		48,754		0	
Ending Fund Balance, June 30		295,655	242,655	40,055	31,055	0	0

For Actual Year: 2019-2020

Budget Year: 2020-2021

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	9,446,719	11,570,000				
State Revenues	8600	1,213,477	1,350,000				
Local Revenues	8800	40,075	16,000	1,392			
Total Income		10,700,271	12,936,000	1,392	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		10,700,271	12,936,000	1,392	0	0	0
Other Financing Sources	8900						
Other Outgo	7000	11,550,216					
Net Increase/(Decrease) in Fund Balance		(849,945)	12,936,000	1,392	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	455,439	(394,506)	39,196	40,588		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	455,439		39,196		0	
Ending Fund Balance, June 30		(394,506)	12,541,494	40,588	40,588	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

710 COMPTON

For Actual Year: 2019-2020

Budget Year: 2020-2021

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	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: 2019-2020

District ID: 710

Name: COMPTON

Fund Number In	Fund Name	Fund Number Out	Fund Name	Amount Transferred
33	CHILD DEVELOPMENT FUND	11	UNRESTRICTED SUBFUND	100,000
11	UNRESTRICTED SUBFUND	61	SELF-INSURANCE FUND	2,500,000
69	OTHER INTERNAL SERVICES FUND	61	SELF-INSURANCE FUND	500,000

For Actual Year: 2019-2020

Budget Year: 2020-2021

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		782,646			536,526	
		Instructional & Institutional Unrestricted				Instructional Materials Propostition 20	Total
		Instructional Activities (AC 0100-5900)	Support Activities (AC 6000-6700)	Support Activities (AC 6800-7390)	Total Unrestricted	Instructional (AC 0100-4900)	
Expenditures							
Academic Salaries	1000				0		0
Classified Salaries	2000		782,646		782,646		782,646
Employee Benefits	3000				0		0
Supplies & Materials	4000						
Software	4100				0		0
Books, Magazines, & Periodicals	4200				0	536,526	536,526
Instructional Supplies & Materials	4300				0		0
Noninstructional Supplies & Mtrls	4400				0		0
Total Supplies and Materials		0	0	0	0	536,526	536,526
Other Operating Expenses and Services	5000				0		0
Capital Outlay	6000						
Library Books	6300				0		0
Equipment	6400						
Equipment - Additional	6410				0		0
Equipment - Replacement	6420				0		0
Total Capital Outlay		0	0	0	0		0
Other Outgo	7000				0		0
Total Expenditures		0	782,646	0	782,646	536,526	1,319,172
Ending Balance					0	0	0

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	
Budget Fiscal Year Data							
State Lottery Proceeds:	8681		785,000			250,000	
		Instructional & Institutional Unrestricted				Instructional Materials Proposition 20	Total
		Instructional Activities (AC 0100-5900)	Support Activities (AC 6000-6700)	Support Activities (AC 6800-7390)	Total Unrestricted	Instructional (AC 0100-4900)	
Expenditures							
Academic Salaries	1000				0		0
Classified Salaries	2000		785,000		785,000		785,000
Employee Benefits	3000				0		0
Supplies & Materials	4000						
Software	4100				0		0
Books, Magazines, & Periodicals	4200				0		0
Instructional Supplies & Materials	4300				0	250,000	250,000
Noninstructional Supplies & Mtrls	4400				0		0
Total Supplies and Materials		0	0	0	0	250,000	250,000
Other Operating Expenses and Services	5000				0		0
Capital Outlay	6000						
Library Books	6300				0		0
Equipment	6400						
Equipment - Additional	6410				0		0
Equipment - Replacement	6420				0		0
Total Capital Outlay		0	0	0	0		0
Other Outgo	7000				0		0
Total Expenditures		0	785,000	0	785,000	250,000	1,035,000
Ending Balance					0	0	

Annual Financial and Budget Report

For Actual Year: 2019-2020

District ID: 710

Name: COMPTON

EPA Revenue	4,459,902
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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	4,459,902	0	0	4,459,902
TOTAL		4,459,902	0	0	4,459,902

Annual Financial and Budget Report

For Actual Year: 2019-2020

Budget Year: 2020-2021

District ID: 710

Name: COMPTON

Fiscal Year	STRS	PERS	Total	Increase	
	Amount	Amount		Amount	Rate
2015-16	1,466,260	972,090	2,438,350	N/A	N/A
2016-17	1,710,601	1,134,650	2,845,251	406,901	16.69%
2017-18	1,995,316	1,299,191	3,294,507	449,256	15.79%
2018-19	2,222,720	1,671,647	3,894,367	599,860	18.21%
2019-20	2,397,337	2,022,155	4,419,492	525,125	13.48%
2020-21	2,589,124	2,183,928	4,773,052	353,560	8.00%

Does the district have a plan to fund these expenses through 2020-21?
Yes
Explain Yes or No
The District created a Pension Stabilization Trust and appropriates contribution in the annual adopted budget.