

California Community Colleges

ANNUAL FINANCIAL AND BUDGET REPORT

(Financial Report for Fiscal Year 2020-2021)

(Budget Report for Fiscal Year 2021-2022)

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: Abdul Nasser

(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, 2021. 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: 2020-2021

Budget Year: 2021-2022

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	6,643,249	6,643,249		6,643,249
Other	1300	3,420,924	3,420,924		3,420,924
Total Instructional Salaries		10,064,173	10,064,173	0	10,064,173
Non-Instructional Salaries					
Contract or Regular	1200		3,497,999		3,497,999
Other	1400		329,632		329,632
Total Non-Instructional Salaries		0	3,827,631	0	3,827,631
Total Academic Salaries		10,064,173	13,891,804	0	13,891,804
Classified Salaries					
Non-Instructional Salaries					
Regular Status	2100		5,869,185		5,869,185
Other	2300		319,054		319,054
Total Non-Instructional Salaries		0	6,188,239	0	6,188,239
Instructional Aides					
Regular Status	2200	688,164	688,164		688,164
Other	2400	151,765	151,765		151,765
Total Instructional Aides		839,929	839,929	0	839,929
Total Classified Salaries		839,929	7,028,168	0	7,028,168
Employee Benefits	3000	7,285,970	11,684,531	825	11,685,356
Supplies and Materials	4000		574,325	848	575,173
Other Operating Expenses	5000	307,948	4,650,717	6,567	4,657,284
Equipment Replacement	6420		639		639
Total Expenditures Prior to Exclusions		18,498,020	37,830,184	8,240	37,838,424

For Actual Year: 2020-2021

Budget Year: 2021-2022

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	403,815	403,815		403,815
Student Health Services Above Amount Collected	6441				0
Student Transportation	6491		6,038		6,038
Noninstructional Staff-Retirees' Benefits and Retirement Incentives	6740		200,805		200,805
Objects to Exclude	Object Code				
Rents and Leases	5060				0
Lottery Expenditures					
Academic Salaries	1000				0
Classified Salaries	2000				0
Employee Benefits	3000				0
Supplies and Materials	4000				
Software	4100				0
Books, Magazines, & Periodicals	4200				0
Instructional Supplies & Materials	4300				0
Noninstructional, Supplies & Materials	4400				0
Total Supplies and Materials		0	0	0	0
Other Operating Expenses and Services	5000		1,067,308		1,067,308

For Actual Year: 2020-2021

Budget Year: 2021-2022

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		22,944		22,944
Equipment	6400				
Equipment - Additional	6410		21,685		21,685
Equipment - Replacement	6420		639		639
Total Equipment		0	22,324	0	22,324
Total Capital Outlay		0	45,268	0	45,268
Other Outgo	7000				0
Total Exclusions		403,815	1,723,234	0	1,723,234
Total for ECS 84362, 50% Law		18,094,205	36,106,950	8,240	36,115,190
Percent of CEE (Instructional Salary Cost / Total CEE)		50.11%	100.00%		
50% of Current Expense of Education			18,053,475		
Nonexempted (Remaining) Deficiency from second preceeding Fiscal Year					
Amount Required to be Expended for Salaries of Classroom Instructors		18,094,205	36,106,950	8,240	36,115,190
Reconciliation to Unrestricted General Fund Expenditures					
Total Expenditures Prior to Exclusions		18,498,020	37,830,184	8,240	37,838,424
Capital Expenditures	6000	10,719	133,823	2,785	136,608
Equipment Replacement (Back out)	6420		(3,283)	0	(3,283)
Total Unrestricted General Fund Expenditures		18,508,739	37,960,724	11,025	37,971,749

For Year Ended June 30, 2021

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	20,600,333	4,970,950	25,571,283
Cash With Fiscal Agents	9113			0
Revolving Cash Accounts	9114	25,000		25,000
Investments (at cost)	9120			0
Accounts Receivable	9130	6,657,010	4,319,474	10,976,484
Due from Other Funds	9140			0
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			0
Prepaid Items	9220	91,250	377,980	469,230
TOTAL ASSETS		27,373,593	9,668,563	37,042,156
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	2,203,780	538,114	2,741,894
Accrued Salaries and Wages Payable	9520	2,580,499	491,240	3,071,739
Compensated Absences Payable Current	9530			0
Due to Other Funds	9540			0
Temporary Loans	9550			0
Current Portion of Long-Term Debt	9560			0
Deferred Revenues	9570	600,815	5,861,348	6,462,163
TOTAL LIABILITIES		5,385,094	6,890,702	12,275,796

For Year Ended June 30, 2021

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			0
Restricted Fund Balance	9752		2,777,861	2,777,861
Committed Fund Balance	9753			0
Assigned Fund Balance	9754			0
Total Designated Fund Balance		0	2,777,861	2,777,861
Uncommitted Fund Balance	9790	21,988,499		21,988,499
TOTAL FUND EQUITY		21,988,499	2,777,861	24,766,360
TOTAL LIABILITIES AND FUND EQUITY		27,373,593	9,668,563	37,042,156

- 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, 2021

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	5,639,370		
Cash With Fiscal Agents	9113			
Investments (at cost)	9120			
Accounts Receivable	9130			
Due from Other Funds	9140			
TOTAL ASSETS		5,639,370	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, 2021

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	5,639,370		
Committed Fund Balance	9753			
Assigned Fund Balance	9754			
Total Designated Fund Balance		5,639,370	0	0
Uncommitted Fund Balance	9790			
TOTAL FUND EQUITY		5,639,370	0	0
TOTAL LIABILITIES AND FUND EQUITY		5,639,370	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, 2021

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			301,367			
Cash With Fiscal Agents	9113						
Revolving Cash Accounts	9114						
Investments (at cost)	9120						
Accounts Receivable	9130			547			
Due from Other Funds	9140						
Inventories, Stores, and Prepaid Items	9200						
Inventories and Stores	9210						
Prepaid Items	9220						
TOTAL ASSETS		0	0	301,914	0	0	0
LIABILITIES							
Current Liabilities and Deferred Revenue	9500						
Accounts Payable	9510			765			
Accrued Salaries and Wages Payable	9520			28,028			
Compensated Absences Payable Current	9530						
Due to Other Funds	9540						
Temporary Loans	9550						
Current Portion of Long-Term Debt	9560						
Deferred Revenues	9570			218,128			
TOTAL LIABILITIES		0	0	246,921	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, 2021

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	54,993	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	54,993	0	0	0
Uncommitted Fund Balance	9790	0	0	0	0	0	0
TOTAL FUND EQUITY		0	0	54,993	0	0	0
TOTAL LIABILITIES AND FUND EQUITY		0	0	301,914	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2021

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	3,524,196	25,079,377	
Cash With Fiscal Agents	9113			
Revolving Cash Accounts	9114			
Investments (at cost)	9120			
Accounts Receivable	9130	7,247,495	66,992	
Due from Other Funds	9140		511,000	
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			
Prepaid Items	9220			
TOTAL ASSETS		10,771,691	25,657,369	0
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	2,857,465		
Accrued Salaries and Wages Payable	9520		2,737,045	
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	9,890		
TOTAL LIABILITIES		3,378,355	2,737,045	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2021

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	7,393,336	22,920,324	
Committed Fund Balance	9753			
Assigned Fund Balance	9754			
Total Designated Fund Balance		7,393,336	22,920,324	0
Uncommitted Fund Balance	9790			
TOTAL FUND EQUITY		7,393,336	22,920,324	0
TOTAL LIABILITIES AND FUND EQUITY		10,771,691	25,657,369	0

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2021

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, 2021

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, 2021

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, 2021

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	1,670,696	
Cash With Fiscal Agents	9113		
Revolving Cash Accounts	9114	250,000	
Investments (at cost)	9120		
Accounts Receivable	9130	606	
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		1,921,302	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2021

District ID: 710

Name: COMPTON

Description	CA (Object)	61 Self-Insurance Fund	69 Other Internal Service Fund
LIABILITIES			
Current Liabilities and Deferred Revenue	9500		
Accounts Payable	9510	57,503	
Accrued Salaries and Wages Payable	9520	518,798	
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		576,301	0
Long-Term Liabilities	9600		
Bonds Payable	9610		
Revenue Bonds Payable	9620		
Certificates of Participation	9630		
Lease Purchase of Capital Lease	9640		
Compensated Absences Long Term	9650		
Post-Employment Benefits Long Term	9660		
Other Long-Term Liabilities	9670		
Total Long-Term Liabilities		0	0
TOTAL LIABILITIES	968	576,301	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2021

District ID: 710

Name: COMPTON

Description	CA (Object)	61 Self-Insurance Fund	69 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	1,345,001	
Committed Fund Balance	9753		
Assigned Fund Balance	9754		
Total Designated Fund Balance		1,345,001	0
Uncommitted(Unrestricted) Fund Balance	9790		
Other Equity	9800		
Contributed Capital	9810		
Retained Earnings	9850		
Investment in General Fixed Assets	9890		
TOTAL FUND EQUITY		1,345,001	0
TOTAL LIABILITIES AND FUND EQUITY		1,921,302	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2021

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	259,874							
In County Treasury	9112		41,361		(317,789)	83,345			
Cash With Fiscal Agents	9113								
Revolving Cash Accounts	9114	200							
Investments (at cost)	9120							4,402,173	
Accounts Receivable	9130	140,834	11,220		91,318	178			
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		400,908	52,581	0	(226,471)	83,523	0	4,402,173	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2021

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		6,171		61,499	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		2,206						
Total Current Liabilities and Deferred Revenue		0	8,377	0	61,499	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	8,377	0	61,499	42,482	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2021

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	400,908	44,204		(287,970)	41,041		4,402,173	
Committed Fund Balance	9753								
Assigned Fund Balance	9754								
Total Designated Fund Balance		400,908	44,204	0	(287,970)	41,041	0	4,402,173	0
Uncommitted(Unrestricted) Fund Balance	9790								
Other Equity	9800								
Contributed Capital	9810								
Retained Earnings	9850								
Investment in General Fixed Assets	9890								
TOTAL FUND EQUITY		400,908	44,204	0	(287,970)	41,041	0	4,402,173	0
TOTAL LIABILITIES AND FUND EQUITY		400,908	52,581	0	(226,471)	83,523	0	4,402,173	0

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2020-2021

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		297,275	297,275
Workforce Investment Act	8130			0
Temporary Assistance for Needy Families (TANF)	8140		80,903	80,903
Student Financial Aid	8150		61,283	61,283
Veterans Education	8160			0
Vocational and Technical Education Act (VATEA)	8170			0
Other Federal Revenues	8190		3,816,098	3,816,098
Total Federal Revenues	8100	0	4,255,559	4,255,559
State Revenues	8600			
General Apportionments	8610			0
Apprenticeship Apportionment	8611			0
State General Apportionment	8612	23,390,574		23,390,574
Other General Apportionment	8613	3,442,910		3,442,910
General Categorical Programs	8620			
Child Development	8621			0
Extended Opportunity Programs and Services(EOPS)	8622			0
Disabled Students Programs and Services(DSPS)	8623			0
Temporary Assistance for Needy Families (TANF)	8624			0
California Work Opportunity and Responsibility to Kids (CalWORKs)	8625			0
Telecommunications and Technology Infrastructure Program (TTIP)	8626			0
Other General Categorical Programs	8627		6,209,947	6,209,947

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2020-2021

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	8,289,178		8,289,178
Reimbursable Categorical Programs	8650			
Instructional Improvement Grant	8651			0
Other Reimbursable Categorical Programs	8652		476,180	476,180
State Tax Subventions	8670			
Homeowners' Property Tax Relief	8671			0
Timber Yield Tax	8672			0
Other State Tax Subventions	8673	23,540		23,540
State Non-Tax Revenues	8680			
State Lottery Proceeds	8681	749,420	290,050	1,039,470
State Mandated Costs	8685			0
Other State Non-Tax Revenues	8686			0
Other State Revenues	8690	1,446,164	2,540,948	3,987,112
Total State Revenues	8600	37,341,786	9,517,125	46,858,911

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Details of General Fund Revenue

SUPPLEMENTAL DATA

For Actual Year: 2020-2021

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	5,048,287		5,048,287
Tax Allocation, Supplemental Roll	8812	146,261		146,261
Tax Allocation, Unsecured Roll	8813	51,022		51,022
Prior Years Taxes	8816	141,304		141,304
Education Revenues Augmentation Fund (ERAF)	8817			0
Redevelopment Agency Funds - Pass Through	8818	757,462		757,462
Redevelopment Agency Funds - Residual	8819	333,950		333,950
Redevelopment Agency Funds - Asset Liquidation	8819.1			0
Contributions, Gifts, Grants, and Endowments	8820		424,114	424,114
Contract Services	8830			
Contract Instructional Services	8831		397,458	397,458
Other Contract Services	8832	33,310		33,310
Sales and Commissions	8840	52,157		52,157
Rentals and Leases	8850	49,055		49,055
Interest and Investment Income	8860	104,166	46,671	150,837
Student Fees and Charges	8870			
Community Services Classes	8872			0
Dormitory	8873			0
Enrollment	8874	780,033		780,033
Enrollment Contra Revenue for Uncollectible Receivables	8874.1			0
Enrollment Contra Revenue for HEERF Lost Revenue	8874.3			0
Enrollment Contra Revenue for AB19 College Promise Waivers	8874.5			0
Enrollment Contra Revenue for COVID Refunds (Fall 2020 only)	8874.7			0
Field Trips and Use of Nondistrict Facilities	8875			0
Health Services	8876		95,157	95,157
Instructional Materials Fees and Sales of Materials	8877			0
Insurance	8878			0
Student Records	8879	269		269
Nonresident Tuition	8880	188,166		188,166
Parking Services and Public Transportation	8881		5,244	5,244
Other Student Fees and Charges	8885			0
Other Local Revenues	8890	706,029	213,292	919,321
Total Local Revenues	8800	8,391,471	1,181,936	9,573,407
Total Revenues		45,733,257	14,954,620	60,687,877

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2020-2021

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#			0
Total Other Financing Sources	8900	0	0	0
Total Revenues and Other Financing Sources		45,733,257	14,954,620	60,687,877

For Actual Year: 2020-2021

Budget Year: 2021-2022

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 Natural Resources	0100						0
Architecture and Environmental Design	0200						0
Environmental Sciences and Technologies	0300						0
Biological Sciences	0400	2,062,988					2,062,988
Business and Management	0500	440,792		106,422			547,214
Communications	0600						0
Computer and Information Science	0700	343,603	1,515		5,907		351,025
Education	0800	685,418		631			686,049
Engineering and Related Industrial Technology	0900	1,085,574	47,019	326,970	10,719		1,470,282
Fine and Applied Arts	1000	775,402		1,025			776,427
Foreign language	1100	379,228					379,228
Health	1200	1,764,816	143,608	51,782	27,998		1,988,204
Consumer Education And Home Economics	1300	905,108	1,602	6,665			913,375
Law	1400	10,737					10,737
Humanities(Letters)	1500	1,851,294		1,282			1,852,576
Library Science	1600						0
Mathematics	1700	2,204,321		1,669			2,205,990
Military Studies	1800						0
Physical Sciences	1900	1,222,548		245			1,222,793
Psychology	2000	572,246					572,246
Public Affairs and Services	2100	201,806		4,729			206,535
Social Sciences	2200	1,049,468					1,049,468
Commercial Services	3000	792,348					792,348
Interdisciplinary Studies	4900	1,218,028					1,218,028
Instruc Staff-Retirees' Bnfts & Retire Incents	5900	403,815					403,815
Sub-Total Instructional Activites		17,969,540	193,744	501,420	44,624		18,709,328
Total Expenditures for GF Activities*		23,844,131	15,677,920	9,143,390	624,308	6,210,196	55,499,945

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

For Actual Year: 2020-2021

Budget Year: 2021-2022

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	945,844	2,294,634	138,600	155,789		3,534,867
Course and Curriculum Development	6020	2,499	17,001	112,442	11,883		143,825
Academic / Faculty Senate	6030						0
Other Instructional Administration & Governance	6090						0
Total Instructional Admin. & Governance		948,343	2,311,635	251,042	167,672	0	3,678,692
Instructional Support Services	6100						
Learning Center	6110	301,939	114,151	12,670			428,760
Library	6120	181,890	509,134	133,728	22,944		847,696
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		483,829	623,285	146,398	22,944	0	1,276,456
Admissions and Records	6200	246,655	505,404	20,498	437		772,994
Student Counseling and Guidance	6300						
Counseling and Guidance	6310	288,416	841,027	37,390			1,166,833
Matriculation and Student Assessment	6320						0
Transfer Programs	6330						0
Career Guidance	6340	137,189	334,604	136,638	5,865		614,296
Other Student Counseling and Guidance	6390						0
Total Student Counseling and Guidance		425,605	1,175,631	174,028	5,865	0	1,781,129

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: 2020-2021

Budget Year: 2021-2022

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	155,723	433,361	84,998	191		674,273
Extended Opportunity Programs and Services (EOPS)	6430	275,641	716,819	44,769	639	447,718	1,485,586
Health Services	6440			95,157			95,157
Student Personnel Administration	6450	204,423	524,402	52,881			781,706
Financial Aid Administration	6460	262,047	554,814	143,982	2,644		963,487
Job Placement Services	6470	23,239	49,528	6,265			79,032
Veterans Services	6480						0
Miscellaneous Student Services	6490	1,073,829	2,612,063	575,816	60,421	197,124	4,519,253
Total Other Student Services		1,994,902	4,890,987	1,003,868	63,895	644,842	8,598,494
Operation and maintenance of Plant	6500						
Building Maintenance and Repairs	6510	151,073	334,327	1,776,425	25,895		2,287,720
Custodial Services	6530	475,072	822,659				1,297,731
Grounds Maintenance and Repairs	6550	35,963	126,579				162,542
Utilities	6570						0
Other Operations and Maintenance of Plant	6590			1,166,477			1,166,477
Total Operation and Maintenance of Plant	6500	662,108	1,283,565	2,942,902	25,895	0	4,914,470
Planning, Policymaking and Coordinations	6600	165,963	502,266	314,973	3,030		986,232

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

For Actual Year: 2020-2021

Budget Year: 2021-2022

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	31,316	118,295	187,312			336,923
Fiscal Operations	6720	171	1,791,691	454,829	8,173		2,254,864
Human Resources Management	6730	318,932	598,678	590,780			1,508,390
Noninstruct Staff Retirees' Benefits & Retirement *	6740	200,805					200,805
Staff Development	6750	190	1,655		61,756		63,601
Staff Diversity	6760						0
Logistical Services	6770	164,363	399,180	341,979	3,428		908,950
Management Information Systems	6780	154,595	1,068,363	2,038,671	175,485		3,437,114
Other General Institutional Support Services	6790						0
Total General Institutional Support Services	6700	870,372	3,977,862	3,613,571	248,842	0	8,710,647
Community Services & Economic Development	6800						
Community Recreation	6810	826	11,346	7,416	2,785		22,373
Community Service Classes	6820						0
Community Use of Facilities	6830						0
Economic Development	6840	75,815	200,680	167,274	32,412		476,181
Other Community Services & Economic Development	6890						0
Total Community Services	6800	76,641	212,026	174,690	35,197	0	498,554

* Noninstructional Staff Retirees' Benefits & Retirement Incentives.

For Actual Year: 2020-2021

Budget Year: 2021-2022

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						0
Student and Co-Curricular Activities	6960						0
Student Housing	6970						0
Other Ancillary Services	6990						0
Total Ancillary Services	6900	0	0	0	0	0	0
Auxiliary Operations	7000						
Contract Education	7010	173	1,515		5,907		7,595
Other Auxiliary Operations	7090						0
Total Auxiliary Operations	7000	173	1,515	0	5,907	0	7,595

For Actual Year: 2020-2021

Budget Year: 2021-2022

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					500,000	500,000
Student Aid	7320					8,658	8,658
Other Outgo	7390						0
Total Transfers, Student Aid and Other Outgo	7300	0	0	0	0	508,658	508,658
Sub-Total Non-Instructional Activites		5,874,591	15,484,176	8,641,970	579,684	6,210,196	36,790,617
Total Expenditures General Fund: activities *		23,844,131	15,677,920	9,143,390	624,308	6,210,196	55,499,945

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

Gann Appropriations Limit

GANN Report

DISTRICT NAME: COMPTON

I.	2021-2022 Appropriations Limit:			
A.	2020-2021 Appropriations Limit:			\$39,053,489
B.	2021-2022 Price Factor:	1.0573		
C.	Population factor:			
	1. 2019-2020 Second Period Actual FTES	4,294.07		
	2. 2020-2021 Second Period Actual FTES	3,239.05		
	3. 2020-2021 Population change factor (C2/C1)	0.7543		
D.	2020-2021 Limit adjusted by inflation and population factors (A * B * C.3)			\$31,145,993
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)			\$31,145,993
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.	2021-2022 Appropriations Limit (D + E.3 - F.3)			\$31,145,993
II.	2021-2022 Appropriations Subject to Limit:			
A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)			31,329,000
B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)			25,000
C.	Local Property taxes			4,929,000
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.	2021-2022 Appropriations Subject to Limit			\$36,283,000

For Actual Year: 2020-2021

Budget Year: 2021-2022

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			4,255,559	17,434,202	4,255,559	17,434,202
State Revenues	8600	37,341,786	37,903,000	9,517,125	7,854,667	46,858,911	45,757,667
Local Revenues	8800	8,391,471	9,321,000	1,181,936	2,308,892	9,573,407	11,629,892
Total Revenues		45,733,257	47,224,000	14,954,620	27,597,761	60,687,877	74,821,761
EXPENDITURES:							
Academic Salaries	1000	13,892,546	15,109,500	1,967,979	2,257,112	15,860,525	17,366,612
Classified Salaries	2000	7,028,169	8,930,960	3,040,390	2,983,881	10,068,559	11,914,841
Employee Benefits	3000	11,685,526	13,119,039	1,907,441	1,993,174	13,592,967	15,112,213
Supplies and Materials	4000	575,176	789,526	631,203	1,538,797	1,206,379	2,328,323
Other Operating Expenses and Services	5000	4,657,109	5,662,028	3,279,902	10,118,639	7,937,011	15,780,667
Capital Outlay	6000	136,608	438,480	487,700	1,247,805	624,308	1,686,285
Total Expenditures		37,975,134	44,049,533	11,314,615	20,139,408	49,289,749	64,188,941
Excess /(Deficiency) of Revenues over Expenditures		7,758,123	3,174,467	3,640,005	7,458,353	11,398,128	10,632,820
Other Financing Sources	8900					0	0
Other Outgo	7000	1,681,841	6,124,850	4,528,355	7,487,740	6,210,196	13,612,590
Net Increase/(Decrease) in Fund Balance		6,076,282	(2,950,383)	(888,350)	(29,387)	5,187,932	(2,979,770)
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	17,156,401	21,988,499	3,563,370	2,777,861	20,719,771	24,766,360
Prior Years Adjustments	9020	(1,244,184)		102,841		(1,141,343)	
Adjusted Beginning Balance	9030	15,912,217		3,666,211		19,578,428	
Ending Fund Balance, June 30		21,988,499	19,038,116	2,777,861	2,748,474	24,766,360	21,786,590

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

710 COMPTON

For Actual Year: 2020-2021

Budget Year: 2021-2022

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	38,213	38,000				
Local Revenues	8800	6,827,103	6,800,000			190,413	
Total Revenues		6,865,316	6,838,000	0	0	190,413	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	7,333,475	3,397,000				
Debt Interest and Other Service Charges	7120	3,728,551	3,531,000				
Transfers Outgoing	7300 & 7400						
Reserve for Contingencies	7900						
Total Other Outgo	7000	11,062,026	6,928,000	0	0	0	0
Net Other Financing Sources / (Other Outgo)	8900 & 7000	(11,062,026)	(6,928,000)	0	0	0	0
Net Increase/Decrease in Fund Balance		(4,196,710)	(90,000)	0	0	190,413	0
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	9,836,080	5,639,370	10,904,349	0		190,413
Prior Years Adjustments	9020			(10,904,349)			
Adjusted Beginning Balance	9030	9,836,080		0		0	
Ending Fund Balance, June 30		5,639,370	5,549,370	0	0	190,413	190,413

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

710 COMPTON

For Actual Year: 2020-2021

Budget Year: 2021-2022

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					72,877	72,000
State Revenues	8600					368,303	365,000
Local Revenues	8800					91	
Total Income		0	0	0	0	441,271	437,000
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000					308,010	30,000
Employee Benefits	3000					168,044	160,000
Supplies and Materials	4000					9,527	9,500
Other Operating Expenses and Services	5000					4,043	4,000
Capital Outlay	6000						
Total Expenditures		0	0	0	0	489,624	203,500
Excess /(Deficiency) of Revenues over Expenditures		0	0	0	0	(48,353)	233,500
Other Financing Sources	8900					100,000	100,000
Other Outgo	7000					10,350	10,000
Net Increase/(Decrease) in Fund Balance		0	0	0	0	41,297	323,500
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010		0		0	13,696	54,993
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		0		13,696	
Ending Fund Balance, June 30		0	0	0	0	54,993	378,493

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

710 COMPTON

For Actual Year: 2020-2021

Budget Year: 2021-2022

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

For Actual Year: 2020-2021

Budget Year: 2021-2022

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	7,248,856	3,600,000				
Local Revenues	8800	17,440	5,000	190,414	120,000		
Total Income		7,266,296	3,605,000	190,414	120,000	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000			15,366	15,000		
Capital Outlay	6000	7,291,182	6,000,000	16,783,300	12,000,000		
Total Expenditures		7,291,182	6,000,000	16,798,666	12,015,000	0	0
Excess /(Deficiency) of Revenues over Expenditures		(24,886)	(2,395,000)	(16,608,252)	(11,895,000)	0	0
Other Financing Sources	8900						
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		(24,886)	(2,395,000)	(16,608,252)	(11,895,000)	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	7,418,222	7,393,336	0	22,920,324	39,514,557	0
Prior Years Adustments	9020			39,528,576		(39,514,557)	
Adjusted Beginning Balance	9030	7,418,222		39,528,576		0	
Ending Fund Balance, June 30		7,393,336	4,998,336	22,920,324	11,025,324	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

710 COMPTON

For Actual Year: 2020-2021

Budget Year: 2021-2022

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: 2020-2021

Budget Year: 2021-2022

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: 2020-2021

Budget Year: 2021-2022

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	1,005,056	900,000				
Other Financing Sources	8900	400,000	400,000				
Total Income		1,405,056	1,300,000	0	0		
Expenditures							
Academic Salaries	1000	5,527	5,000				
Classified Salaries	2000	11,566	10,000				
Employee Benefits	3000	2,534	2,000				
Supplies and Materials	4000	12,837	10,000				
Other Operating Expenses and Services	5000	1,044,333	1,000,000				
Capital Outlay	6000	17,976	12,000				
Total Expenditures		1,094,773	1,039,000	0	0		
Net Profit or Loss		310,283	261,000	0	0		
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		310,283	261,000	0	0		
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	531,192	1,345,001	466,514	0		
Prior Years Adjustments	9020	503,526		(466,514)			
Adjusted Beginning Balance	9030	1,034,718		0			
Ending Fund Balance, June 30		1,345,001	1,606,001	0	0		

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

710 COMPTON

For Actual Year: 2020-2021

Budget Year: 2021-2022

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	57,265	55,000	4,149			
Total Income		57,265	55,000	4,149	0	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000	17,893	16,000				
Capital Outlay	6000						
Total Expenditures		17,893	16,000	0	0	0	0
Excess /(Deficiency) of Revenues over Expenditures		39,372	39,000	4,149	0	0	0
Other Financing Sources	8900						
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		39,372	39,000	4,149	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	295,655	400,908	40,055	44,204		0
Prior Years Adjustments	9020	65,881					
Adjusted Beginning Balance	9030	361,536		40,055		0	
Ending Fund Balance, June 30		400,908	439,908	44,204	44,204	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

710 COMPTON

For Actual Year: 2020-2021

Budget Year: 2021-2022

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	6,123,588	6,000,000				
State Revenues	8600	1,875,406	1,700,000				
Local Revenues	8800			453	500		
Total Income		7,998,994	7,700,000	453	500	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		7,998,994	7,700,000	453	500	0	0
Other Financing Sources	8900						
Other Outgo	7000	7,892,458	8,000,000				
Net Increase/(Decrease) in Fund Balance		106,536	(300,000)	453	500	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	(394,506)	(287,970)	40,588	41,041		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	(394,506)		40,588		0	
Ending Fund Balance, June 30		(287,970)	(587,970)	41,041	41,541	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

710 COMPTON

For Actual Year: 2020-2021

Budget Year: 2021-2022

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	744,365	700,000		
Total Income		744,365	700,000	0	0
Expenditures					
Academic Salaries	1000				
Classified Salaries	2000				
Employee Benefits	3000				
Supplies and Materials	4000				
Other Operating Expenses and Services	5000	11,815	12,000		
Capital Outlay	6000				
Total Expenditures		11,815	12,000	0	0
Excess /(Deficiency) of Revenues over Expenditures		732,550	688,000	0	0
Other Financing Sources	8900				
Other Outgo	7000				
Net Increase/(Decrease) in Fund Balance		732,550	688,000	0	0
Beginning Fund Balance:					
Net Beginning Balance, July 1	9010		4,202,173	0	0
Prior Years Adjustments	9020	3,469,623			
Adjusted Beginning Balance	9030	3,469,623		0	
Ending Fund Balance, June 30		4,202,173	4,890,173	0	0

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2020-2021

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
61	SELF-INSURANCE FUND	11	UNRESTRICTED SUBFUND	400,000

Activity Classification	Object 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		749,420			290,050		
		Instructional & Institutional Unrestricted				Instructional Materials Proposition 20		Total
	Object Code	Instructional Activities (AC 0100-5900)	Support Activities (AC 6000-6700)	Support Activities (AC 6800-7390)	Total Unrestricted	Instructional (AC 0100-4900)	Support Activities (AC 7320)	
Expenditures								
Academic Salaries	1000				0			0
Classified Salaries	2000		749,420		749,420			749,420
Employee Benefits	3000				0			0
Supplies & Materials	4000							
Software	4100				0			0
Books, Magazines, & Periodicals	4200				0			0
Instructional Supplies & Materials	4300				0	290,050		290,050
Noninstructional Supplies & Mtrls	4400				0			0
Total Supplies and Materials		0	0	0	0	290,050		290,050
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		0
Other Outgo	7000				0			0
Direct Aid to Students	7500				0			0
Total Other Outgo	7000	0	0	0	0			0
Total Expenditures		0	749,420	0	749,420	290,050		1,039,470
Ending Balance					0	0		0

Activity Classification	Object Code	Unrestricted			Restricted Prop 20		Total
		Instructional & Institutional Unrestricted	Support Activities	Support Activities	Total Unrestricted	Instructional Materials Proposition 20	
	Object Code	Instructional Activities (AC 0100-5900)	Support Activities (AC 6000-6700)	Support Activities (AC 6800-7390)	Total Unrestricted	Instructional (AC 0100-4900)	Support Activities (AC 7320)
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			213,000	
Expenditures							
Academic Salaries	1000				0		0
Classified Salaries	2000		785,000		785,000		785,000
Employee Benefits	3000				0		0
Supplies & Materials							
Software	4100				0		0
Books, Magazines, & Periodicals	4200				0		0
Instructional Supplies & Materials	4300				0	213,000	213,000
Noninstructional Supplies & Mtrls	4400				0		0
Total Supplies and Materials		0	0	0	0	213,000	213,000
Other Operating Expenses and Services	5000				0		0
Capital Outlay							
Library Books	6300				0		0
Equipment	6400				0		0
Equipment - Additional	6410				0		0
Equipment - Replacement	6420				0		0
Total Capital Outlay		0	0	0	0	0	0
Other Outgo	7000				0		0
Direct Aid to Students	7500				0		0
Total Other Outgo	7000	0	0	0	0		0
Total Expenditures		0	785,000	0	785,000	213,000	998,000
Ending Balance					0	0	

Annual Financial and Budget Report

For Actual Year: 2020-2021

District ID: 710

Name: COMPTON

EPA Revenue	8,289,178
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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	8,289,178	0	0	8,289,178
TOTAL		8,289,178	0	0	8,289,178

Annual Financial and Budget Report

For Actual Year: 2020-2021

Budget Year: 2021-2022

District ID: 710

Name: COMPTON

Fiscal Year	STRS	PERS	Total	Increase	
	Amount	Amount		Amount	Rate
2020-21	2,708,681	2,178,220	4,886,901	N/A	N/A
2021-22	2,712,548	2,384,102	5,096,650	209,749	4.29%
2022-23	3,062,037	2,716,065	5,778,102	681,452	13.37%
2023-24	3,382,670	2,820,129	6,202,799	424,697	7.35%
2024-25	3,542,985	2,882,568	6,425,553	222,754	3.59%
2025-26	3,703,302	3,101,102	6,804,404	378,851	5.90%

Does the district have a plan to fund these expenses through 2025-26?
Yes
Explain Yes or No
The District has a process to fairly estimate the expenditures and incorporate such in our fiscal planning, the following factors are taken into consideration: Number of employees subject to each retirement system Increase in salaries for each category of employee Increase in rates by STRS & PERS