

ANNUAL FINANCIAL AND BUDGET REPORT
(Financial Report for Fiscal Year 2021-2022)
(Budget Report for Fiscal Year 2022-2023)

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 VP Admin

(310) 900-1600 Ext: 2111 anasser@compton.edu

In accordance with the California Code of Regulations, title 5, section 58305(d): Each district shall submit a copy of its adopted annual financial and budget report to the Chancellor's Office on or before October 10th.

Please submit the report electronically to: fiscalstandards@cccco.edu

For Actual Year: 2021-2022

Budget Year: 2022-2023

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	6,769,169	6,769,169		6,769,169
Other	1300	3,077,403	3,077,403		3,077,403
Total Instructional Salaries		9,846,572	9,846,572	0	9,846,572
Non-Instructional Salaries					
Contract or Regular	1200		3,343,397		3,343,397
Other	1400		308,649	1,731	310,380
Total Non-Instructional Salaries		0	3,652,046	1,731	3,653,777
Total Academic Salaries		9,846,572	13,498,618	1,731	13,500,349
Classified Salaries					
Non-Instructional Salaries					
Regular Status	2100		6,450,324		6,450,324
Other	2300		456,361	33,089	489,450
Total Non-Instructional Salaries		0	6,906,685	33,089	6,939,774
Instructional Aides					
Regular Status	2200	698,994	698,994		698,994
Other	2400	128,066	128,066		128,066
Total Instructional Aides		827,060	827,060	0	827,060
Total Classified Salaries		827,060	7,733,745	33,089	7,766,834
Employee Benefits					
	3000	5,995,602	11,841,591	7,901	11,849,492
Supplies and Materials					
	4000		562,391	6,147	568,538
Other Operating Expenses					
	5000	493,016	4,904,939	10,679	4,915,618
Equipment Replacement					
	6420		1,684		1,684
Total Expenditures Prior to Exclusions		17,162,250	38,542,968	59,547	38,602,515

SUPPLEMENTAL DATA

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2021-2022

Budget Year: 2022-2023

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	645,520	645,520		645,520
Student Health Services Above Amount Collected	6441				0
Student Transportation	6491		4,705		4,705
Noninstructional Staff-Retirees' Benefits and Retirement Incentives	6740		647,696		647,696
Objects to Exclude	Object Code				
Rents and Leases	5060		493,072		493,072
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		3,695,650		3,695,650

For Actual Year: 2021-2022

Budget Year: 2022-2023

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		6,929		6,929
Equipment	6400				
Equipment - Additional	6410		68,492		68,492
Equipment - Replacement	6420		8,430		8,430
Total Equipment		0	76,922	0	76,922
Total Capital Outlay		0	83,851	0	83,851
Other Outgo	7000		806,465	7,081,841	7,888,306
Total Exclusions		645,520	6,376,959	7,081,841	13,458,800
Total for ECS 84362, 50% Law		16,516,730	32,166,009	(7,022,294)	25,143,715
Percent of CEE (Instructional Salary Cost / Total CEE)		51.35%	100.00%		
50% of Current Expense of Education			16,083,004		
Nonexempted (Remaining) Deficiency from second preceeding Fiscal Year					
Amount Required to be Expended for Salaries of Classroom Instructors		16,516,730	32,166,009	(7,022,294)	25,143,715
Reconciliation to Unrestricted General Fund Expenditures					
Total Expenditures Prior to Exclusions		17,162,250	38,542,968	59,547	38,602,515
Capital Expenditures	6000	28,277	83,850		83,850
Equipment Replacement (Back out)	6420		(1,684)	0	(1,684)
Total Unrestricted General Fund Expenditures		17,190,527	38,625,134	59,547	38,684,681

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	25,275,338	3,192,665	28,468,003
Cash With Fiscal Agents	9113			0
Revolving Cash Accounts	9114	25,000		25,000
Investments (at cost)	9120			0
Accounts Receivable	9130	821,949	5,664,517	6,486,466
Due from Other Funds	9140			0
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			0
Prepaid Items	9220	13,580	5,908	19,488
TOTAL ASSETS		26,135,867	8,863,249	34,999,116
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	1,531,571	969,904	2,501,475
Accrued Salaries and Wages Payable	9520	2,205,433	511,252	2,716,685
Compensated Absences Payable Current	9530			0
Due to Other Funds	9540	60,130		60,130
Temporary Loans	9550			0
Current Portion of Long-Term Debt	9560			0
Deferred Revenues	9570	365,090	6,595,601	6,960,691
TOTAL LIABILITIES		4,162,224	8,076,757	12,238,981

For Year Ended June 30, 2022

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		786,492	786,492
Committed Fund Balance	9753			0
Assigned Fund Balance	9754			0
Total Designated Fund Balance		0	786,492	786,492
Uncommitted Fund Balance	9790	21,973,643		21,973,643
TOTAL FUND EQUITY		21,973,643	786,492	22,760,135
TOTAL LIABILITIES AND FUND EQUITY		26,135,867	8,863,249	34,999,116

- 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, 2022

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			
Cash With Fiscal Agents	9113			
Investments (at cost)	9120			
Accounts Receivable	9130			
Due from Other Funds	9140			
TOTAL ASSETS		0	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, 2022

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			
Committed Fund Balance	9753			
Assigned Fund Balance	9754			
Total Designated Fund Balance		0	0	0
Uncommitted Fund Balance	9790			
TOTAL FUND EQUITY		0	0	0
TOTAL LIABILITIES AND FUND EQUITY		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, 2022

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			486,856			
Cash With Fiscal Agents	9113						
Revolving Cash Accounts	9114						
Investments (at cost)	9120						
Accounts Receivable	9130			1,310			
Due from Other Funds	9140						
Inventories, Stores, and Prepaid Items	9200						
Inventories and Stores	9210						
Prepaid Items	9220						
TOTAL ASSETS		0	0	488,166	0	0	0
LIABILITIES							
Current Liabilities and Deferred Revenue	9500						
Accounts Payable	9510			192,008			
Accrued Salaries and Wages Payable	9520			28,975			
Compensated Absences Payable Current	9530			1,326			
Due to Other Funds	9540						
Temporary Loans	9550						
Current Portion of Long-Term Debt	9560						
Deferred Revenues	9570			138,212			
TOTAL LIABILITIES		0	0	360,521	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, 2022

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	127,645	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	127,645	0	0	0
Uncommitted Fund Balance	9790	0	0	0	0	0	0
TOTAL FUND EQUITY		0	0	127,645	0	0	0
TOTAL LIABILITIES AND FUND EQUITY		0	0	488,166	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2022

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	9,280,583	11,204,105	
Cash With Fiscal Agents	9113			
Revolving Cash Accounts	9114			
Investments (at cost)	9120			
Accounts Receivable	9130	5,370,566	34,568	
Due from Other Funds	9140		511,000	
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			
Prepaid Items	9220			
TOTAL ASSETS		14,651,149	11,749,673	0
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	1,051,776		
Accrued Salaries and Wages Payable	9520		1,767,011	
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	12,426		
TOTAL LIABILITIES		1,575,202	1,767,011	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2022

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	13,075,947	9,982,662	
Committed Fund Balance	9753			
Assigned Fund Balance	9754			
Total Designated Fund Balance		13,075,947	9,982,662	0
Uncommitted Fund Balance	9790			
TOTAL FUND EQUITY		13,075,947	9,982,662	0
TOTAL LIABILITIES AND FUND EQUITY		14,651,149	11,749,673	0

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2022

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, 2022

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, 2022

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, 2022

District ID: 710

Name: COMPTON

Description	CA	61	69
	(Object)	Self-Insurance Fund	Other Internal Service Fund
ASSETS			
Cash, Investments, and Receivables	9100		
Cash:			
Awaiting Deposit and in Banks	9111		
In County Treasury	9112	2,045,993	
Cash With Fiscal Agents	9113		
Revolving Cash Accounts	9114	250,000	
Investments (at cost)	9120		
Accounts Receivable	9130	1,707	
Due from Other Funds	9140		
Student Loans Receivable	9150		
Inventories, Stores, and Prepaid Items	9200		
Inventories and Stores	9210		
Prepaid Items	9220		
Fixed Assets	9300		
Sites	9310		
Site Improvements	9320		
Accumulated Depreciation Site Improvements	9321		
Buildings	9330		
Accumulated Depreciation Buildings	9331		
Library Books	9340		
Equipment	9350		
Accumulated Depreciation Equipment	9351		
Work in Progress	9360		
Total Fixed Assets		0	0
TOTAL ASSETS		2,297,700	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2022

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	1,062	
Accrued Salaries and Wages Payable	9520	518,747	
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		519,809	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	519,809	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2022

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	1,777,891	
Committed Fund Balance	9753		
Assigned Fund Balance	9754		
Total Designated Fund Balance		1,777,891	0
Uncommitted(Unrestricted) Fund Balance	9790		
Other Equity	9800		
Contributed Capital	9810		
Retained Earnings	9850		
Investment in General Fixed Assets	9890		
TOTAL FUND EQUITY		1,777,891	0
TOTAL LIABILITIES AND FUND EQUITY		2,297,700	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2022

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								
In County Treasury	9112	44,028	44,028		(702,366)	80,340			
Cash With Fiscal Agents	9113								
Revolving Cash Accounts	9114								
Investments (at cost)	9120								
Accounts Receivable	9130	10,881	10,881		567,915	230			
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		54,909	54,909	0	(134,451)	80,570	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2022

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				62,958	42,483			
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	1,742	1,742		221,299				
Total Current Liabilities and Deferred Revenue		1,742	1,742	0	284,257	42,483	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	1,742	1,742	0	284,257	42,483	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2022

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	53,167	53,167		(418,708)	38,087			
Committed Fund Balance	9753								
Assigned Fund Balance	9754								
Total Designated Fund Balance		53,167	53,167	0	(418,708)	38,087	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		53,167	53,167	0	(418,708)	38,087	0	0	0
TOTAL LIABILITIES AND FUND EQUITY		54,909	54,909	0	(134,451)	80,570	0	0	0

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2021-2022

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		177,591	177,591
Workforce Investment Act	8130			0
Temporary Assistance for Needy Families (TANF)	8140	2,246	39,467	41,713
Student Financial Aid	8150		63,075	63,075
Veterans Education	8160			0
Vocational and Technical Education Act (VATEA)	8170	7,929		7,929
Other Federal Revenues	8190	68,615	7,143,188	7,211,803
Total Federal Revenues	8100	78,790	7,423,321	7,502,111
State Revenues	8600			
General Apportionments	8610			0
Apprenticeship Apportionment	8611			0
State General Apportionment	8612	22,765,989		22,765,989
Other General Apportionment	8613	1,157,429		1,157,429
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		8,039,554	8,039,554

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2021-2022

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	11,902,862		11,902,862
Reimbursable Categorical Programs	8650			
Instructional Improvement Grant	8651			0
Other Reimbursable Categorical Programs	8652		304,244	304,244
State Tax Subventions	8670			
Homeowners' Property Tax Relief	8671			0
Timber Yield Tax	8672			0
Other State Tax Subventions	8673	23,684		23,684
State Non-Tax Revenues	8680			
State Lottery Proceeds	8681	2,128,138	125,981	2,254,119
State Mandated Costs	8685			0
Other State Non-Tax Revenues	8686			0
Other State Revenues	8690	1,730,435	1,850,060	3,580,495
Total State Revenues	8600	39,708,537	10,319,839	50,028,376

SUPPLEMENTAL DATA

For Actual Year: 2021-2022

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	5,086,607		5,086,607
Tax Allocation, Supplemental Roll	8812	160,091		160,091
Tax Allocation, Unsecured Roll	8813	51,632		51,632
Prior Years Taxes	8816	162,429		162,429
Education Revenues Augmentation Fund (ERAF)	8817	(6)		(6)
Redevelopment Agency Funds - Pass Through	8818	768,378		768,378
Redevelopment Agency Funds - Residual	8819	329,481		329,481
Redevelopment Agency Funds - Asset Liquidation	8819.1			0
Contributions, Gifts, Grants, and Endowments	8820		551,970	551,970
Contract Services	8830			
Contract Instructional Services	8831			0
Other Contract Services	8832		94,517	94,517
Sales and Commissions	8840	73,709		73,709
Rentals and Leases	8850	81,939		81,939
Interest and Investment Income	8860	(927,257)	(7,324)	(934,581)
Student Fees and Charges	8870			
Community Services Classes	8872			0
Dormitory	8873			0
Enrollment	8874	702,296		702,296
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
Field Trips and Use of Nondistrict Facilities	8875			0
Health Services	8876		68,695	68,695
Instructional Materials Fees and Sales of Materials	8877			0
Insurance	8878			0
Student Records	8879	200		200
Nonresident Tuition	8880	280,636		280,636
Parking Services and Public Transportation	8881		4,734	4,734
Other Student Fees and Charges	8885	71,464		71,464
Other Local Revenues	8890	1,610,084	90,295	1,700,379
Total Local Revenues	8800	8,451,683	802,887	9,254,570
Total Revenues		48,239,010	18,546,047	66,785,057

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2021-2022

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#		847,853	847,853
Total Other Financing Sources	8900	0	847,853	847,853
Total Revenues and Other Financing Sources		48,239,010	19,393,900	67,632,910

For Actual Year: 2021-2022

Budget Year: 2022-2023

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	1,615,955		47,288	152,286		1,815,529
Business and Management	0500	317,987		882,905			1,200,892
Communications	0600			4,912			4,912
Computer and Information Science	0700	344,046		336			344,382
Education	0800	628,035		710			628,745
Engineering and Related Industrial Technology	0900	1,009,125	52,445	362,112	116,626		1,540,308
Fine and Applied Arts	1000	770,244		14,960			785,204
Foreign language	1100	386,219		868			387,087
Health	1200	1,811,584	207,293	113,707			2,132,584
Consumer Education And Home Economics	1300	712,753		15,119			727,872
Law	1400	12,587					12,587
Humanities(Letters)	1500	1,597,753		5,438			1,603,191
Library Science	1600						0
Mathematics	1700	1,734,368		2,308			1,736,676
Military Studies	1800						0
Physical Sciences	1900	1,141,022		9,196			1,150,218
Psychology	2000	438,130					438,130
Public Affairs and Services	2100	187,423					187,423
Social Sciences	2200	1,047,470		10			1,047,480
Commercial Services	3000	665,046		1,570			666,616
Interdisciplinary Studies	4900	1,189,609					1,189,609
Instruc Staff-Retirees' Bnfts & Retire Incents	5900	645,520					645,520
Sub-Total Instructional Activites		16,254,876	259,738	1,461,439	268,912		18,244,965
Total Expenditures for GF Activities*		22,585,580	17,241,818	11,836,933	1,185,365	15,108,561	67,958,257

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

For Actual Year: 2021-2022

Budget Year: 2022-2023

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	867,874	2,166,477	71,567	676,393		3,782,311
Course and Curriculum Development	6020				11,883		11,883
Academic / Faculty Senate	6030						0
Other Instructional Administration & Governance	6090		5,365	45,526			50,891
Total Instructional Admin. & Governance		867,874	2,171,842	117,093	688,276	0	3,845,085
Instructional Support Services	6100						
Learning Center	6110	268,667	92,293	23,906			384,866
Library	6120	222,708	464,269	112,241	6,929		806,147
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		491,375	556,562	136,147	6,929	0	1,191,013
Admissions and Records	6200	290,263	560,088	20,206	3,486		874,043
Student Counseling and Guidance	6300						
Counseling and Guidance	6310	330,440	726,502	4,506			1,061,448
Matriculation and Student Assessment	6320						0
Transfer Programs	6330	30,602	62,663	4,157			97,422
Career Guidance	6340		704,999	341,466	43,258		1,089,723
Other Student Counseling and Guidance	6390						0
Total Student Counseling and Guidance		361,042	1,494,164	350,129	43,258	0	2,248,593

CALIFORNIA COMMUNITY COLLEGES

Expend by Non-Instructional Activity

Annual Financial and Budget Report

S10 General Fund - Combined

SUPPLEMENTAL DATA

(Total Unrestricted and Restricted)

For Actual Year: 2021-2022

Budget Year: 2022-2023

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	112,546	611,892	52,021	6,746		783,205
Extended Opportunity Programs and Services (EOPS)	6430	69,876	1,060,163	75,214	13,695	959,939	2,178,887
Health Services	6440			68,695			68,695
Student Personnel Administration	6450	200,851	534,397	123,814			859,062
Financial Aid Administration	6460	194,545	682,141	49,967			926,653
Job Placement Services	6470		31,115				31,115
Veterans Services	6480						0
Miscellaneous Student Services	6490	210,423	3,934,678	1,047,451	32,908	20,681	5,246,141
Total Other Student Services		788,241	6,854,386	1,417,162	53,349	980,620	10,093,758
Operation and maintenance of Plant	6500						
Building Maintenance and Repairs	6510	160,754	340,432	2,259,625			2,760,811
Custodial Services	6530	485,191	826,263				1,311,454
Grounds Maintenance and Repairs	6550	35,783	96,893				132,676
Utilities	6570						0
Other Operations and Maintenance of Plant	6590			1,734,168			1,734,168
Total Operation and Maintenance of Plant	6500	681,728	1,263,588	3,993,793	0	0	5,939,109
Planning, Policymaking and Coordinations	6600	231,364	534,318	705,500	863		1,472,045

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

For Actual Year: 2021-2022

Budget Year: 2022-2023

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	34,834	121,175	172,102			328,111
Fiscal Operations	6720	999,610	1,241,382	504,885	9,180		2,755,057
Human Resources Management	6730	356,061	679,935	712,172			1,748,168
Noninstruct Staff Retirees' Benefits & Retirement *	6740	647,696					647,696
Staff Development	6750		984				984
Staff Diversity	6760						0
Logistical Services	6770	191,633	443,956	98,284	3,896		737,769
Management Information Systems	6780	381,082	802,065	2,081,673	77,755		3,342,575
Other General Institutional Support Services	6790						0
Total General Institutional Support Services	6700	2,610,916	3,289,497	3,569,116	90,831	0	9,560,360
Community Services & Economic Development	6800						
Community Recreation	6810	7,901	34,820	16,826			59,547
Community Service Classes	6820						0
Community Use of Facilities	6830						0
Economic Development	6840		222,815	49,522	29,461		301,798
Other Community Services & Economic Development	6890						0
Total Community Services	6800	7,901	257,635	66,348	29,461	0	361,345

* Noninstructional Staff Retirees' Benefits & Retirement Incentives.

For Actual Year: 2021-2022

Budget Year: 2022-2023

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						0
Other Auxiliary Operations	7090						0
Total Auxiliary Operations	7000	0	0	0	0	0	0

For Actual Year: 2021-2022

Budget Year: 2022-2023

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					1,681,841	1,681,841
Tax revenue Anticipation Notes	7220						0
Other Financing	7290						0
Total Long-Term Debt and Other Financing	7200	0	0	0	0	1,681,841	1,681,841
Transfers, Student Aid and Other Outgo	7300						
Transfers	7310					5,400,000	5,400,000
Student Aid	7320						0
Other Outgo	7390						0
Total Transfers, Student Aid and Other Outgo	7300	0	0	0	0	5,400,000	5,400,000
Sub-Total Non-Instructional Activites		6,330,704	16,982,080	10,375,494	916,453	15,108,561	49,713,292
Total Expenditures General Fund: activities *		22,585,580	17,241,818	11,836,933	1,185,365	15,108,561	67,958,257

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

Gann Appropriations Limit

GANN Report

DISTRICT NAME: COMPTON

I.	2022-2023 Appropriations Limit:			
A.	2021-2022 Appropriations Limit:			\$36,283,000
B.	2022-2023 Price Factor:	1.0755		
C.	Population factor:			
	1. 2020-2021 Second Period Actual FTES	3,239.05		
	2. 2021-2022 Second Period Actual FTES	3,118.42		
	3. 2021-2022 Population change factor (C2/C1)	0.9628		
D.	2021-2022 Limit adjusted by inflation and population factors (A * B * C.3)			\$37,570,734
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)			\$37,570,734
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.	2022-2023 Appropriations Limit (D + E.3 - F.3)			\$37,570,734
II.	2022-2023 Appropriations Subject to Limit:			
A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)			36,196,000
B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)			25,000
C.	Local Property taxes			5,391,000
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.	2022-2023 Appropriations Subject to Limit			\$41,612,000

For Actual Year: 2021-2022

Budget Year: 2022-2023

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	78,790	0	7,423,321	11,449,384	7,502,111	11,449,384
State Revenues	8600	39,708,537	39,713,310	10,319,839	17,973,626	50,028,376	57,686,936
Local Revenues	8800	8,451,683	8,680,440	802,887	2,263,460	9,254,570	10,943,900
Total Revenues		48,239,010	48,393,750	18,546,047	31,686,470	66,785,057	80,080,220
EXPENDITURES:							
Academic Salaries	1000	13,500,349	15,062,040	1,947,279	2,865,512	15,447,628	17,927,552
Classified Salaries	2000	7,766,834	9,882,730	2,896,144	3,471,751	10,662,978	13,354,481
Employee Benefits	3000	11,849,490	14,109,860	1,867,302	2,765,362	13,716,792	16,875,222
Supplies and Materials	4000	568,536	773,420	836,274	1,449,444	1,404,810	2,222,864
Other Operating Expenses and Services	5000	5,722,088	7,045,070	4,710,035	9,463,501	10,432,123	16,508,571
Capital Outlay	6000	83,850	372,450	1,101,515	1,197,734	1,185,365	1,570,184
Total Expenditures		39,491,147	47,245,570	13,358,549	21,213,304	52,849,696	68,458,874
Excess /(Deficiency) of Revenues over Expenditures		8,747,863	1,148,180	5,187,498	10,473,166	13,935,361	11,621,346
Other Financing Sources	8900		0	847,853	0	847,853	0
Other Outgo	7000	7,081,841	7,186,850	8,026,720	9,317,866	15,108,561	16,504,716
Net Increase/(Decrease) in Fund Balance		1,666,022	(6,038,670)	(1,991,369)	1,155,300	(325,347)	(4,883,370)
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	21,988,499	21,973,643	2,777,861	786,492	24,766,360	22,760,135
Prior Years Adjustments	9020	(1,680,878)				(1,680,878)	
Adjusted Beginning Balance	9030	20,307,621		2,777,861		23,085,482	
Ending Fund Balance, June 30		21,973,643	15,934,973	786,492	1,941,792	22,760,135	17,876,765

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

710 COMPTON

For Actual Year: 2021-2022

Budget Year: 2022-2023

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						
Local Revenues	8800						
Total Revenues		0	0	0	0	0	0
Other Financing Sources	8900						
Interfund Transfers In	8981						
Other Incoming Transfers	8983						
Total Other Financing Sources		0	0	0	0	0	0
Other Outgo	7000						
Debt Retirement (Long Term Debt)	7100						
Debt Reduction	7110						
Debt Interest and Other Service Charges	7120						
Transfers Outgoing	7300 & 7400						
Reserve for Contingencies	7900						
Total Other Outgo	7000	0	0	0	0	0	0
Net Other Financing Sources / (Other Outgo)	8900 & 7000	0	0	0	0	0	0
Net Increase/Decrease in Fund Balance		0	0	0	0	0	0
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	5,639,370	5,639,370	0	0	190,413	190,413
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	5,639,370		0		190,413	
Ending Fund Balance, June 30		5,639,370	5,639,370	0	0	190,413	190,413

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

710 COMPTON

For Actual Year: 2021-2022

Budget Year: 2022-2023

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					161,986	
State Revenues	8600					483,614	
Local Revenues	8800					(15,374)	
Total Income		0	0	0	0	630,226	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000					331,082	
Employee Benefits	3000					184,330	
Supplies and Materials	4000					180,359	
Other Operating Expenses and Services	5000					1,452	
Capital Outlay	6000						
Total Expenditures		0	0	0	0	697,223	0
Excess /(Deficiency) of Revenues over Expenditures		0	0	0	0	(66,997)	0
Other Financing Sources	8900					150,000	
Other Outgo	7000					10,350	
Net Increase/(Decrease) in Fund Balance		0	0	0	0	72,653	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010		0		0	54,993	127,646
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		0		54,993	
Ending Fund Balance, June 30		0	0	0	0	127,646	127,646

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

710 COMPTON

For Actual Year: 2021-2022

Budget Year: 2022-2023

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: 2021-2022

Budget Year: 2022-2023

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	8,265,766	122,639,101				
Local Revenues	8800	(223,022)	2,000	(385,116)	500		
Total Income		8,042,744	122,641,101	(385,116)	500	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000	44,197	63,495	36,779			
Capital Outlay	6000	7,165,935	125,165,276	12,501,748			
Total Expenditures		7,210,132	125,228,771	12,538,527	0	0	0
Excess /(Deficiency) of Revenues over Expenditures		832,612	(2,587,670)	(12,923,643)	500	0	0
Other Financing Sources	8900	4,850,000	4,855,000				
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		5,682,612	2,267,330	(12,923,643)	500	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	7,393,336	13,075,948	22,920,324	9,996,681	0	0
Prior Years Adustments	9020						
Adjusted Beginning Balance	9030	7,393,336		22,920,324		0	
Ending Fund Balance, June 30		13,075,948	15,343,278	9,996,681	9,997,181	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

710 COMPTON

For Actual Year: 2021-2022

Budget Year: 2022-2023

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: 2021-2022

Budget Year: 2022-2023

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: 2021-2022

Budget Year: 2022-2023

Internal Service Funds

Description	Object	FUND: 61		FUND 69			
	Code	SELF-INSURANCE FUND		OTHER INTERNAL SERVICES FUND			
		Actual	Budget	Actual	Budget		
REVENUES:							
Local Revenues	8800	1,060,496					
Other Financing Sources	8900	400,000					
Total Income		1,460,496	0	0	0		
Expenditures							
Academic Salaries	1000	500					
Classified Salaries	2000						
Employee Benefits	3000	21					
Supplies and Materials	4000						
Other Operating Expenses and Services	5000	1,027,084					
Capital Outlay	6000						
Total Expenditures		1,027,605	0	0	0		
Net Profit or Loss		432,891	0	0	0		
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		432,891	0	0	0		
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	1,345,001	1,777,892	0	0		
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	1,345,001		0			
Ending Fund Balance, June 30		1,777,892	1,777,892	0	0		

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

710 COMPTON

For Actual Year: 2021-2022

Budget Year: 2022-2023

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			8,962			
Total Income		0	0	8,962	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	8,962	0	0	0
Other Financing Sources	8900						
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		0	0	8,962	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	400,908	400,908	44,204	53,166		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	400,908		44,204		0	
Ending Fund Balance, June 30		400,908	400,908	53,166	53,166	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

710 COMPTON

For Actual Year: 2021-2022

Budget Year: 2022-2023

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	4,913,611	11,560,000				
State Revenues	8600	976,086	2,810,451				
Local Revenues	8800	(202,349)	5,000	(2,954)		(5,483)	
Total Income		5,687,348	14,375,451	(2,954)	0	(5,483)	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000	15,633					
Capital Outlay	6000						
Total Expenditures		15,633	0	0	0	0	0
Excess /(Deficiency) of Revenues over Expenditures		5,671,715	14,375,451	(2,954)	0	(5,483)	0
Other Financing Sources	8900						
Other Outgo	7000	5,802,454	14,370,451				
Net Increase/(Decrease) in Fund Balance		(130,739)	5,000	(2,954)	0	(5,483)	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	(287,970)	(418,709)	41,041	38,087		(5,483)
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	(287,970)		41,041		0	
Ending Fund Balance, June 30		(418,709)	(413,709)	38,087	38,087	(5,483)	(5,483)

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

710 COMPTON

For Actual Year: 2021-2022

Budget Year: 2022-2023

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	4,202,173	4,202,173	0	0
Prior Years Adjustments	9020				
Adjusted Beginning Balance	9030	4,202,173		0	
Ending Fund Balance, June 30		4,202,173	4,202,173	0	0

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2021-2022

District ID: 710

Name: COMPTON

Fund Number In	Fund Name	Fund Number Out	Fund Name	Amount Transferred
12	RESTRICTED SUBFUND	11	UNRESTRICTED SUBFUND	697,853
33	CHILD DEVELOPMENT FUND	11	UNRESTRICTED SUBFUND	150,000
41	CAPITAL OUTLAY PROJECTS FUND	11	UNRESTRICTED SUBFUND	4,850,000
61	SELF-INSURANCE FUND	11	UNRESTRICTED SUBFUND	400,000
11	UNRESTRICTED SUBFUND	12	RESTRICTED SUBFUND	50,000

Activity Classification	Object Code	Unrestricted			Restricted Prop 20			
Lottery Adjustments and Proceeds:								
Net Beginning Balance, July 1	9010		0			0		
Adjustments	9020		0			0		
Adjusted Beginning Balance	9030		0			0		
Actual Fiscal Year Data								
State Lottery Proceeds:	8681		2,128,138			125,981		
		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		2,128,138		2,128,138			2,128,138
Employee Benefits	3000				0			0
Supplies & Materials	4000							
Software	4100				0			0
Books, Magazines, & Periodicals	4200				0			0
Instructional Supplies & Materials	4300				0	125,981		125,981
Noninstructional Supplies & Mtrls	4400				0			0
Total Supplies and Materials		0	0	0	0	125,981		125,981
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	2,128,138	0	2,128,138	125,981		2,254,119
Ending Balance					0	0		0

For Actual Year: 2021-2022

Budget Year: 2022-2023

District ID: 710

Name: COMPTON

Activity Classification	Object Code	Unrestricted			Restricted Prop 20			
Lottery Adjustments and Proceeds:								
Net Beginning Balance, July 1	9010		0			0		
Adjustments	9020		0			0		
Adjusted Beginning Balance	9030		0			0		
Budget Fiscal Year Data								
State Lottery Proceeds:	8681		0			0		
		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				0			0
Employee Benefits	3000				0			0
Supplies & Materials	4000							
Software	4100				0			0
Books, Magazines, & Periodicals	4200				0			0
Instructional Supplies & Materials	4300				0			0
Noninstructional Supplies & Mtrls	4400				0			0
Total Supplies and Materials		0	0	0	0	0		0
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	0	0	0	0		0
Ending Balance					0	0		

Annual Financial and Budget Report

For Actual Year: 2021-2022

District ID: 710

Name: COMPTON

EPA Revenue	11,902,862
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Activity Classification	Activity Code	Salaries and Benefits	Operating Expenses	Capital Outlay	Total
		(Obj 1000-3000)	(Obj 4000-5000)	(Obj 6000)	
Academic Administration	6010	2,741,301	50,043	0	2,791,344
Learning Center	6110	360,960	8,915	0	369,875
Library	6120	686,977	67,810	6,929	761,716
Admissions and Records	6200	850,351	20,206	3,486	874,043
Disabled Student Programs and Services (DSPS)	6420	355,273	22,889	6,746	384,908
Extended Opportunity Programs and Services(EOPS)	6430	219,848	0	0	219,848
Student Personnel Administration	6450	675,177	120,810	0	795,987
Financial Aid Administration	6460	627,893	(7,751)	0	620,142
Miscellaneous Student Services	6490	818,825	186,664	18,251	1,023,740
Building Maintenance and Repairs	6510	501,185	2,259,625	0	2,760,810
Custodial Services	6530	1,311,454	0	0	1,311,454
Grounds Maintenance and Repairs	6550	132,676	0	0	132,676
Planning, Policymaking and Coordination	6600	765,681	204,147	863	970,691
Community Relations	6710	156,009	172,102	0	328,111
Fiscal Operations	6720	2,240,993	504,886	9,180	2,755,059
Human Resources Management	6730	1,035,997	642,339	0	1,678,336
Noninstructional Staff Retirees' Benefits and Retirement Incentives	6740	0	647,696	0	647,696
Logistical Services	6770	635,589	98,283	3,896	737,768
Management Information Systems	6780	884,678	677,750	6,222	1,568,650
Community Recreation	6810	42,722	16,825	0	59,547
TOTAL		15,043,589	5,693,239	55,573	20,792,401

Annual Financial and Budget Report

For Actual Year: 2021-2022

Budget Year: 2022-2023

District ID: 710

Name: COMPTON

Fiscal Year	STRS	PERS	Total	Increase	
	Amount	Amount		Amount	Rate
2021-22	2,424,489	2,085,605	4,510,094	N/A	N/A
2022-23	4,502,360	2,499,560	7,001,920	2,491,826	55.25%
2023-24	4,637,431	2,543,052	7,180,483	178,563	2.55%
2024-25	4,730,179	2,568,483	7,298,662	118,179	1.65%
2025-26	4,777,481	2,594,168	7,371,649	72,987	1.00%
2026-27	4,825,256	2,620,109	7,445,365	73,716	1.00%

Does the district have a plan to fund these expenses through 2026-27?
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