

ANNUAL FINANCIAL AND BUDGET REPORT

(Financial Report for Fiscal Year 2024-2025)

(Budget Report for Fiscal Year 2025-2026)

District: COMPTON

District Code: 710

I, the District Chief Business Officer, hereby 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 and to the best of my knowledge, the data contained in this report are true and correct.

Chief Business Officer: Keith Curry

Electronic Certification Date: Friday, October 10, 2025

Contact: Dorrett Lambey Director of Accounting
(310) 900-1600 Ext: 2111 dlambey@compton.edu

The Chancellor's Office no longer requires a report to be submitted electronically (PDF) or by mail, as districts certify through the application. No further action is required by the district.

For Actual Year: 2024-2025

Budget Year: 2025-2026

District ID: 710

Name: COMPTON

	Object Code	Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
		ECS 84362 A	ECS 84362 B	Excluded	
		Instructional Salary Cost	Total CEE	Activities	
Academic Salaries		AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
Instructional Salaries					
Contract or Regular	1100	6,981,005	6,981,005		6,981,005
Other	1300	3,615,020	3,615,020		3,615,020
Total Instructional Salaries		10,596,025	10,596,025	0	10,596,025
Non-Instructional Salaries					
Contract or Regular	1200		3,183,965	132,037	3,316,002
Other	1400		173,957	4,409	178,366
Total Non-Instructional Salaries		0	3,357,922	136,446	3,494,368
Total Academic Salaries		10,596,025	13,953,947	136,446	14,090,393
Classified Salaries					
Non-Instructional Salaries					
Regular Status	2100		6,871,543	1,292,300	8,163,843
Other	2300		521,581	216,024	737,605
Total Non-Instructional Salaries		0	7,393,124	1,508,324	8,901,448
Instructional Aides					
Regular Status	2200	889,124	889,124		889,124
Other	2400	234,301	234,301		234,301
Total Instructional Aides		1,123,425	1,123,425	0	1,123,425
Total Classified Salaries		1,123,425	8,516,549	1,508,324	10,024,873
Employee Benefits	3000	5,773,698	11,336,231	646,962	11,983,193
Supplies and Materials	4000		475,228	11,194	486,422
Other Operating Expenses	5000	444,033	3,649,625	611,894	4,261,519
Equipment Replacement	6420		1,832		1,832
Total Expenditures Prior to Exclusions		17,937,181	37,933,412	2,914,820	40,848,232

For Actual Year: 2024-2025

Budget Year: 2025-2026

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		28,515		28,515
Student Health Services Above Amount Collected	6441				0
Student Transportation	6491				0
Noninstructional Staff-Retirees’ Benefits and Retirement Incentives	6740				0
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		40,002		40,002
Total Supplies and Materials		0	40,002	0	40,002
Other Operating Expenses and Services	5000		1,242,480		1,242,480

For Actual Year: 2024-2025

Budget Year: 2025-2026

District ID: 710

Name: COMPTON

	Object Code	Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
		ECS 84362 A	ECS 84362 B	Excluded	
		Instructional Salary Cost	Total CEE	Activities	
		AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
Capital Outlay	6000				
Library Books	6300		33,200		33,200
Equipment	6400				
Equipment - Additional	6410		330,768		330,768
Equipment - Replacement	6420		1,832		1,832
Total Equipment		0	332,600	0	332,600
Total Capital Outlay		0	365,800	0	365,800
Other Outgo	7000		450,584	8,677,841	9,128,425
Total Exclusions		0	2,127,381	8,677,841	10,805,222
Total for ECS 84362, 50% Law		17,937,181	35,806,031	(5,763,021)	30,043,010
Percent of CEE (Instructional Salary Cost / Total CEE)		50.10%	100.00%		
50% of Current Expense of Education			17,903,016		
Nonexempted (Remaining) Deficiency from second preceeding Fiscal Year					
Amount Required to be Expended for Salaries of Classroom Instructors		17,937,181	35,806,031	(5,763,021)	30,043,010
Reconciliation to Unrestricted General Fund Expenditures					
Total Expenditures Prior to Exclusions		17,937,181	37,933,412	2,914,820	40,848,232
Capital Expenditures	6000	323,713	430,758	16,092	446,850
Equipment Replacement (Back out)	6420		0	0	0
Total Unrestricted General Fund Expenditures		18,260,894	38,364,170	2,930,912	41,295,082

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

COMBINED BALANCE SHEET

10 General Fund — Combined

(Total Unrestricted and Restricted)

For Year Ended June 30, 2025

District ID: 710

Name: COMPTON

		11	12	10
Description	CA (Object)	General Fund Unrestricted	General Fund Restricted	General Fund COMBINED
ASSETS				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111	167,116	18,453	185,569
In County Treasury	9112	22,315,542	15,656,926	37,972,468
Cash With Fiscal Agents	9113	1		1
Revolving Cash Accounts	9114	25,000		25,000
Investments (at cost)	9120			0
Accounts Receivable	9130	5,775,339	5,283,204	11,058,543
Due from Other Funds	9140		107,982	107,982
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			0
Prepaid Items	9220	(301,314)	41,855	(259,459)
TOTAL ASSETS		27,981,684	21,108,420	49,090,104
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	2,285,136	1,693,950	3,979,086
Accrued Salaries and Wages Payable	9520	3,974,538	2,275,370	6,249,908
Compensated Absences Payable Current	9530			0
Due to Other Funds	9540	14,051		14,051
Temporary Loans	9550			0
Current Portion of Long-Term Debt	9560			0
Deferred Revenues	9570	1,130,434	10,685,120	11,815,554
TOTAL LIABILITIES		7,404,159	14,654,440	22,058,599

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

COMBINED BALANCE SHEET

10 General Fund — Combined

(Total Unrestricted and Restricted)

For Year Ended June 30, 2025

District ID: 710

Name: COMPTON

		11	12	10
	CA	General Fund	General Fund	General Fund
Description	(Object)	Unrestricted	Restricted	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	20,577,525	6,453,980	27,031,505
Committed Fund Balance	9753			0
Assigned Fund Balance	9754			0
Total Designated Fund Balance		20,577,525	6,453,980	27,031,505
Uncommitted Fund Balance	9790			0
TOTAL FUND EQUITY		20,577,525	6,453,980	27,031,505
TOTAL LIABILITIES AND FUND EQUITY		27,981,684	21,108,420	49,090,104

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

COMBINED BALANCE SHEET

For Year Ended June 30, 2025

Governmental Funds Group

20 Debt Service Funds:

21 Bond Interest and Redemption Fund

22 Revenue Bond Interest and Redemption Fund

29 Other Debt Service Fund

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

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

COMBINED BALANCE SHEET

For Year Ended June 30, 2025

Governmental Funds Group

20 Debt Service Funds:

21 Bond Interest and Redemption Fund

22 Revenue Bond Interest and Redemption Fund

29 Other Debt Service Fund

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

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

Annual Financial and Budget Report

30 Special Revenue Funds:

COMBINED BALANCE SHEET

31 Bookstore Fund

34 Farm Operation Fund

32 Cafeteria Fund

35 Revenue Bond Project Fund

33 Child Development Fund

39 Other Special Revenue Fund

For Year Ended June 30, 2025

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			557,489			
Cash With Fiscal Agents	9113						
Revolving Cash Accounts	9114						
Investments (at cost)	9120						
Accounts Receivable	9130			5,744			
Due from Other Funds	9140						
Inventories, Stores, and Prepaid Items	9200						
Inventories and Stores	9210						
Prepaid Items	9220						
TOTAL ASSETS		0	0	563,233	0	0	0
LIABILITIES							
Current Liabilities and Deferred Revenue	9500						
Accounts Payable	9510			(194,399)			
Accrued Salaries and Wages Payable	9520			196,180			
Compensated Absences Payable Current	9530						
Due to Other Funds	9540						
Temporary Loans	9550						
Current Portion of Long-Term Debt	9560						
Deferred Revenues	9570			106,302			
TOTAL LIABILITIES		0	0	108,083	0	0	0

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

Annual Financial and Budget Report

30 Special Revenue Funds:

COMBINED BALANCE SHEET

31 Bookstore Fund

34 Farm Operation Fund

32 Cafeteria Fund

35 Revenue Bond Project Fund

33 Child Development Fund

39 Other Special Revenue Fund

For Year Ended June 30, 2025

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	455,150	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	455,150	0	0	0
Uncommitted Fund Balance	9790	0	0	0	0	0	0
TOTAL FUND EQUITY		0	0	455,150	0	0	0
TOTAL LIABILITIES AND FUND EQUITY		0	0	563,233	0	0	0

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

Annual Financial and Budget Report

40 Capital Projects Funds:

41 Capital Outlay Projects Fund

42 Revenue Bond Construction Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2025

District ID: 710

Name: COMPTON

		41	42	43
	CA	Capital Outlay	Revenue Bond	General Obligation
Description	(Object)	Projects Fund	Construction Fund	Bond Fund
ASSETS				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111			
In County Treasury	9112	62,311,287	41,942,739	
Cash With Fiscal Agents	9113			
Revolving Cash Accounts	9114			
Investments (at cost)	9120			
Accounts Receivable	9130	920,514	332,832	
Due from Other Funds	9140		7,832,816	
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			
Prepaid Items	9220	551,785		
TOTAL ASSETS		63,783,586	50,108,387	0
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	4,211,580	434,709	
Accrued Salaries and Wages Payable	9520			
Compensated Absences Payable Current	9530			
Due to Other Funds	9540	7,832,816		
Temporary Loans	9550			
Current Portion of Long-Term Debt	9560			
Deferred Revenues	9570	52,289,097		
TOTAL LIABILITIES		64,333,493	434,709	0

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

Annual Financial and Budget Report

40 Capital Projects Funds:

41 Capital Outlay Projects Fund

42 Revenue Bond Construction Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2025

District ID: 710

Name: COMPTON

		41	42	43
	CA	Capital Outlay	Revenue Bond	General Obligation
Description	(Object)	Projects Fund	Construction Fund	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	(549,907)	49,673,678	
Committed Fund Balance	9753			
Assigned Fund Balance	9754			
Total Designated Fund Balance		(549,907)	49,673,678	0
Uncommitted Fund Balance	9790			
TOTAL FUND EQUITY		(549,907)	49,673,678	0
TOTAL LIABILITIES AND FUND EQUITY		63,783,586	50,108,387	0

CALIFORNIA COMMUNITY COLLEGES

Proprietary Funds Group

Annual Financial and Budget Report

50 Enterprise Funds:

51 Bookstore Fund

53 Farm Operations Fund

52 Cafeteria Fund

59 Other Enterprise Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2025

District ID: 710

Name: COMPTON

Description	CA (Object)	51 Bookstore Fund	52 Cafeteria Fund	53 Farm Operations Fund	59 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, 2025

District ID: 710

Name: COMPTON

Description	CA (Object)	51 Bookstore Fund	52 Cafeteria Fund	53 Farm Operations Fund	59 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

CALIFORNIA COMMUNITY COLLEGES

Proprietary Funds Group

Annual Financial and Budget Report

50 Enterprise Funds:

51 Bookstore Fund

53 Farm Operations Fund

52 Cafeteria Fund

59 Other Enterprise Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2025

District ID: 710

Name: COMPTON

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

CALIFORNIA COMMUNITY COLLEGES

Proprietary Funds Group

Annual Financial and Budget Report

60 Internal Service Funds:

61 Self-Insurance Fund

69 Other Internal Service Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2025

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	2,258,385	
Cash With Fiscal Agents	9113		
Revolving Cash Accounts	9114	250,000	
Investments (at cost)	9120		
Accounts Receivable	9130	19,544	
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		2,527,929	0

CALIFORNIA COMMUNITY COLLEGES

Proprietary Funds Group

Annual Financial and Budget Report

60 Internal Service Funds:

61 Self-Insurance Fund

69 Other Internal Service Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2025

District ID: 710

Name: COMPTON

Description	CA	61	69
	(Object)	Self-Insurance Fund	Other Internal Service Fund
LIABILITIES			
Current Liabilities and Deferred Revenue	9500		
Accounts Payable	9510	26,855	
Accrued Salaries and Wages Payable	9520	533,221	
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		560,076	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	560,076	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2025

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	1,967,853	
Committed Fund Balance	9753		
Assigned Fund Balance	9754		
Total Designated Fund Balance		1,967,853	0
Uncommitted(Unrestricted) Fund Balance	9790		
Other Equity	9800		
Contributed Capital	9810		
Retained Earnings	9850		
Investment in General Fixed Assets	9890		
TOTAL FUND EQUITY		1,967,853	0
TOTAL LIABILITIES AND FUND EQUITY		2,527,929	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2025

District ID: 710

Name: COMPTON

		71	72	73	74	75	76	77	79
	CA	Associated	Student	Student Body	Student	Scholarship	Investment	Deferred	Other
Description	(Object)	Students	Representation	Center Fee	Financial Aid	and Loan		Compensation	
		Trust Fund	Fee Trust Fund	Trust Fund	Trust Fund	Trust Fund	Trust Fund	Trust Fund	Trust Fund
ASSETS									
Cash, Investments, and Receivables	9100								
Cash:									
Awaiting Deposit and in Banks	9111								
In County Treasury	9112		16,871		164,157	86,930			
Cash With Fiscal Agents	9113								
Revolving Cash Accounts	9114								
Investments (at cost)	9120								
Accounts Receivable	9130		33,846		357,088				
Due from Other Funds	9140				911,585				
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		0	50,717	0	1,432,830	86,930	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2025

District ID: 710

Name: COMPTON

		71	72	73	74	75	76	77	79
	CA	Associated	Student	Student Body	Student	Scholarship	Investment	Deferred	Other
Description	(Object)	Students	Representation	Center Fee	Financial Aid	and Loan	Trust Fund	Compensation	Trust Fund
		Trust Fund	Fee Trust Fund	Trust Fund	Trust Fund	Trust Fund	Trust Fund	Trust Fund	Trust Fund
LIABILITIES									
Current Liabilities and Deferred Revenue	9500								
Accounts Payable	9510		1,412		946,842	41,641			
Accrued Salaries and Wages Payable	9520								
Compensated Absences Payable Current	9530								
Due to Other Funds	9540								
Temporary Loans	9550				113,300				
Current Portion of Long-Term Debt	9560								
Deferred Revenues	9570		3,402		131,684				
Total Current Liabilities and Deferred Revenue		0	4,814	0	1,191,826	41,641	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	4,814	0	1,191,826	41,641	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2025

District ID: 710

Name: COMPTON

		71	72	73	74	75	76	77	79
	CA	Associated	Student	Student Body	Student	Scholarship	Investment	Deferred	Other
Description	(Object)	Students	Representation	Center Fee	Financial Aid	and Loan		Compensation	
		Trust Fund	Fee Trust Fund	Trust Fund	Trust Fund	Trust Fund	Trust Fund	Trust Fund	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		45,903		241,004	45,289			
Committed Fund Balance	9753								
Assigned Fund Balance	9754								
Total Designated Fund Balance		0	45,903	0	241,004	45,289	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	45,903	0	241,004	45,289	0	0	0
TOTAL LIABILITIES AND FUND EQUITY		0	50,717	0	1,432,830	86,930	0	0	0

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2024-2025

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		289,417	289,417
Workforce Investment Act	8130			0
Temporary Assistance for Needy Families (TANF)	8140		34,775	34,775
Student Financial Aid	8150		216,280	216,280
Veterans Education	8160			0
Vocational and Technical Education Act (VATEA)	8170	284,037		284,037
Other Federal Revenues	8190		212,416	212,416
Total Federal Revenues	8100	284,037	752,888	1,036,925
State Revenues	8600			
General Apportionments	8610			0
Apprenticeship Apportionment	8611			0
State General Apportionment	8612	(6,995)		(6,995)
Other General Apportionment	8613	30,907,208		30,907,208
General Categorical Programs	8620			
Child Development	8621			0
Extended Opportunity Programs and Services(EOPS)	8622		1,285,483	1,285,483
Disabled Students Programs and Services(DSPS)	8623		717,925	717,925
Temporary Assistance for Needy Families (TANF)	8624			0
California Work Opportunity and Responsibility to Kids (CalWORKs)	8625		375,367	375,367
Telecommunications and Technology Infrastructure Program (TTIP)	8626			0
Other General Categorical Programs	8627		6,179,492	6,179,492

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2024-2025

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	7,305,873		7,305,873
Reimbursable Categorical Programs	8650			
Instructional Improvement Grant	8651		597,050	597,050
Other Reimbursable Categorical Programs	8652			0
State Tax Subventions	8670			
Homeowners' Property Tax Relief	8671			0
Timber Yield Tax	8672			0
Other State Tax Subventions	8673	22,280		22,280
State Non-Tax Revenues	8680			
State Lottery Proceeds	8681	1,242,480	580,298	1,822,778
State Mandated Costs	8685			0
Other State Non-Tax Revnues	8686			0
Other State Revenues	8690	2,402,671	2,241,810	4,644,481
Total State Revenues	8600	41,873,517	11,977,425	53,850,942

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Details of General Fund Revenue

SUPPLEMENTAL DATA

For Actual Year: 2024-2025

District ID: 710

Name: COMPTON

Description	Object Code	Fund S11 Unrestricted Actual	Fund S12 Restricted Actual	Fund S10 Total General Fund Actual
Local Revenues	8800			
Property Taxes	8810			
Tax Allocation, Secured Roll	8811	6,124,613		6,124,613
Tax Allocation, Supplemental Roll	8812	81,413		81,413
Tax Allocation, Unsecured Roll	8813	39,318		39,318
Prior Years Taxes	8816	178,115		178,115
Education Revenues Augmentation Fund (ERAF)	8817			0
Redevelopment Agency Funds - Pass Through	8818	1,325,410		1,325,410
Redevelopment Agency Funds - Residual	8819	468,891		468,891
Redevelopment Agency Funds - Asset Liquidation	8819.1			0
Contributions, Gifts, Grants, and Endowments	8820		776,777	776,777
Contract Services	8830			
Contract Instructional Services	8831		244,184	244,184
Other Contranct Services	8832			0
Sales and Commissions	8840	137,385	141,283	278,668
Rentals and Leases	8850	154,789		154,789
Interest and Investment Income	8860	66,868	29,830	96,698
Student Fees and Charges	8870			
Community Services Classes	8872			0
Dormitory	8873			0
Enrollment	8874	1,036,384		1,036,384
Enrollment Contra Revenue for Uncollectible Receivables	8874.1			0
Enrollment Contra Revenue for HEERF Lost Revenue	8874.3			0
Enrollment Contra Revenue for California College Promise	8874.5			0
Field Trips and Use of Nondistrict Facilities	8875			0
Health Services	8876		72,996	72,996
Instructional Materials Fees and Sales of Materials	8877			0
Insurance	8878			0
Student Records	8879	1,684		1,684
Nonresident Tuition	8880	328,455		328,455
Parking Services and Public Transportation	8881		15,749	15,749
Baccalaureate Degree Program Fee	8882			0
Other Student Fees and Charges	8885	107,838		107,838
Other Local Revenues	8890	1,997,734	885,035	2,882,769
Total Local Revenues	8800	12,048,897	2,165,854	14,214,751
Total Revenues		54,206,451	14,896,167	69,102,618

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2024-2025

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#	700,000	1,823,097	2,523,097
Total Other Financing Sources	8900	700,000	1,823,097	2,523,097
Total Revenues and Other Financing Sources		54,906,451	16,719,264	71,625,715

CALIFORNIA COMMUNITY COLLEGES

Expend by Instructional Activity

Annual Financial and Budget Report

S10 General Fund - Combined

SUPPLEMENTAL DATA

(Total Unrestricted and Restricted)

For Actual Year: 2024-2025

Budget Year: 2025-2026

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	1,336,381	787,797	24,975			2,149,153
Architecture and Related Technologies	0200						0
Environmental Sciences and Technologies	0300						0
Biological Sciences	0400	1,591,145	70,467	39,893			1,701,505
Business and Management	0500	296,713		631			297,344
Media and Communications	0600	129,880	217,904	170,845	65,226		583,855
Information Technology	0700	367,923					367,923
Education	0800	698,968		1,298			700,266
Engineering and Industrial Technologies	0900	1,233,613	186,221	554,627	22,513		1,996,974
Fine and Applied Arts	1000	921,488		41,303	21,340		984,131
Foreign language	1100	437,858		6,684			444,542
Health	1200	1,902,815	178,358	332,790	24,844		2,438,807
Family and Consumer Sciences	1300	454,382	3,418	12			457,812
Law	1400	10,182					10,182
Humanities(Letters)	1500	1,753,570	84	7,386			1,761,040
Library Science	1600						0
Mathematics	1700	1,163,898	2,796	2,567			1,169,261
Military Studies	1800						0
Physical Sciences	1900	953,477	39,685	22,711			1,015,873
Psychology	2000	407,127					407,127
Public and Protective Services	2100	241,529	1,063	14,280	301,200		558,072
Social Sciences	2200	1,542,865	17,059	10,445			1,570,369
Commercial Services	3000	914,265	86,732	31,663			1,032,660
Interdisciplinary Studies	4900	616,816	401,090		73,814		1,091,720
Instruc Staff-Retirees' Bnfts & Retire Incents	5900	438,986	3,891				442,877
Sub-Total Instructional Activites		17,413,881	1,996,565	1,262,110	508,937		21,181,493
Total Expenditures for GF Activities*		20,728,290	26,833,052	9,131,922	931,782	13,224,752	70,849,798

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

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

SUPPLEMENTAL DATA

Expend by Non-Instructional Activity

S10 General Fund - Combined

(Total Unrestricted and Restricted)

For Actual Year: 2024-2025

Budget Year: 2025-2026

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	630,344	2,622,720	189,285	5,530		3,447,879
Course and Curriculum Development	6020	14,794	62,522	16,907			94,223
Academic / Faculty Senate	6030						0
Other Instructional Administration & Governance	6090			26,472			26,472
Total Instructional Admin. & Governance		645,138	2,685,242	232,664	5,530	0	3,568,574
Instructional Support Services	6100						
Learning Center	6110	314,219	377,129	676,372			1,367,720
Library	6120	136,806	586,694	160,011	43,570		927,081
Media	6130						0
Museums and Galleries	6140						0
Academic Information Systems and Technology	6150						0
Other Instructional Support Services	6190	11,293	33,717	22,676	75,224		142,910
Total Instructional Support Services		462,318	997,540	859,059	118,794	0	2,437,711
Admissions and Records	6200	35,562	867,661	36,169			939,392
Student Counseling and Guidance	6300						
Counseling and Guidance	6310	348,487	823,936	81,963			1,254,386
Matriculation and Student Assessment	6320						0
Transfer Programs	6330						0
Career Guidance	6340	74,242	383,857	78,821	14,230		551,150
Other Student Counseling and Guidance	6390						0
Total Student Counseling and Guidance		422,729	1,207,793	160,784	14,230	0	1,805,536

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: 2024-2025

Budget Year: 2025-2026

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	161,128	619,033	99,891	8,883		888,935
Extended Opportunity Programs and Services (EOPS)	6430	222,520	1,170,857	53,895		803,527	2,250,799
Health Services	6440			108,394			108,394
Student Personnel Administration	6450	164,167	908,609	148,254	2,221		1,223,251
Financial Aid Administration	6460	52,436	1,118,838	82,280	1,832		1,255,386
Job Placement Services	6470	9,008	234,199	272,808			516,015
Veterans Services	6480						0
Miscellaneous Student Services	6490	500,555	4,677,939	826,856	233,532	496,168	6,735,050
Total Other Student Services		1,109,814	8,729,475	1,592,378	246,468	1,299,695	12,977,830
Operation and maintenance of Plant	6500						
Building Maintenance and Repairs	6510	13,331	308,088	1,138,383			1,459,802
Custodial Services	6530		1,611,236				1,611,236
Grounds Maintenance and Repairs	6550		110,183				110,183
Utilities	6570						0
Other Operations and Maintenance of Plant	6590			37,615			37,615
Total Operation and Maintenance of Plant	6500	13,331	2,029,507	1,175,998	0	0	3,218,836
Planning, Policymaking and Coordinations	6600	116,250	564,691	856,404	9,240		1,546,585

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

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

SUPPLEMENTAL DATA

Expend by Non-Instructional Activity

S10 General Fund - Combined

(Total Unrestricted and Restricted)

For Actual Year: 2024-2025

Budget Year: 2025-2026

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						0
Fiscal Operations	6720	78,634	1,931,403	735,178	6,371		2,751,586
Human Resources Management	6730	159,156	1,026,103	880,209			2,065,468
Noninstruct Staff Retirees' Benefits & Retirement *	6740		392,634				392,634
Staff Development	6750						0
Staff Diversity	6760						0
Logistical Services	6770	34,848	765,669	275,501	6,120		1,082,138
Management Information Systems	6780	50,277	1,157,944	294,591			1,502,812
Other General Institutional Support Services	6790						0
Total General Institutional Support Services	6700	322,915	5,273,753	2,185,479	12,491	0	7,794,638
Community Services & Economic Development	6800						
Community Recreation	6810	45,691	409,855	15,881	16,092		487,519
Community Service Classes	6820						0
Community Use of Facilities	6830	23,617	345,250				368,867
Economic Development	6840	57,334	318,113	147,789			523,236
Other Community Services & Economic Development	6890						0
Total Community Services	6800	126,642	1,073,218	163,670	16,092	0	1,379,622

* Noninstructional Staff Retirees' Benefits & Retirement Incentives.

For Actual Year: 2024-2025 Budget Year: 2025-2026 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			81,569			81,569
Child Development Centers	6920			163,138			163,138
Farm Operations	6930						0
Food Services	6940			81,569			81,569
Parking	6950	43,128	998,834				1,041,962
Student and Co-Curricular Activities	6960			278,923			278,923
Student Housing	6970						0
Other Ancillary Services	6990						0
Total Ancillary Services	6900	43,128	998,834	605,199	0	0	1,647,161
Auxiliary Operations	7000						
Contract Education	7010						0
Other Auxiliary Operations	7090						0
Total Auxiliary Operations	7000	0	0	0	0	0	0

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: 2024-2025 Budget Year: 2025-2026 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	16,582	408,773				425,355
Long-Term Debt and Other Financing	7200						
Long_Term Debt	7210			2,008		781,841	783,849
Tax revenue Anticipation Notes	7220						0
Other Financing	7290						0
Total Long-Term Debt and Other Financing	7200	0	0	2,008	0	781,841	783,849
Transfers, Student Aid and Other Outgo	7300						
Transfers	7310					7,896,000	7,896,000
Student Aid	7320					3,219	3,219
Other Outgo	7390						0
Total Transfers, Student Aid and Other Outgo	7300	0	0	0	0	7,899,219	7,899,219
Sub-Total Non-Instructional Activites		3,314,409	24,836,487	7,869,812	422,845	13,224,752	49,668,305
Total Expenditures General Fund: activities *		20,728,290	26,833,052	9,131,922	931,782	13,224,752	70,849,798

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

Gann Appropriations Limit

GANN Report

DISTRICT NAME: COMPTON

I.	2025-2026 Appropriations Limit:			
A.	2024-2025 Appropriations Limit:			\$47,082,971
B.	2025-2026 Price Factor:	1.0644		
C.	Population factor:			
	1. 2023-2024 Second Period Actual FTES	3,456.28		
	2. 2024-2025 Second Period Actual FTES	3,964.59		
	3. 2024-2025 Population change factor (C2/C1)	1.1471		
D.	2024-2025 Limit adjusted by inflation and population factors (A * B * C.3)			\$57,487,048
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)			\$57,487,048
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.	2025-2026 Appropriations Limit (D + E.3 - F.3)			\$57,487,048
II.	2025-2026 Appropriations Subject to Limit:			
A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)			34,609,131
B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)			30,000
C.	Local Property taxes			7,531,457
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.	2025-2026 Appropriations Subject to Limit			\$42,170,588

For Actual Year: 2024-2025 Budget Year: 2025-2026

General Fund

Description	Object Code	Fund: 11 UNRESTRICTED SUBFUND		Fund: 12 RESTRICTED SUBFUND		Fund: 10 TOTAL	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100	284,037	0	752,888	791,110	1,036,925	791,110
State Revenues	8600	41,873,517	42,089,359	11,977,425	17,255,446	53,850,942	59,344,805
Local Revenues	8800	12,048,897	12,363,174	2,165,854	3,752,389	14,214,751	16,115,563
Total Revenues		54,206,451	54,452,533	14,896,167	21,798,945	69,102,618	76,251,478
EXPENDITURES:							
Academic Salaries	1000	15,580,449	16,940,810	2,996,410	3,242,481	18,576,859	20,183,291
Classified Salaries	2000	10,024,873	11,481,757	3,975,007	5,589,545	13,999,880	17,071,302
Employee Benefits	3000	12,346,022	14,714,802	2,638,581	3,827,947	14,984,603	18,542,749
Supplies and Materials	4000	486,421	938,493	810,590	1,228,863	1,297,011	2,167,356
Other Operating Expenses and Services	5000	4,542,393	7,316,290	3,292,518	8,177,320	7,834,911	15,493,610
Capital Outlay	6000	446,850	456,340	484,932	776,862	931,782	1,233,202
Total Expenditures		43,427,008	51,848,492	14,198,038	22,843,018	57,625,046	74,691,510
Excess /(Deficiency) of Revenues over Expenditures		10,779,443	2,604,041	698,129	(1,044,073)	11,477,572	1,559,968
Other Financing Sources	8900	700,000	0	1,823,097	4,401,236	2,523,097	4,401,236
Other Outgo	7000	8,872,524	4,467,169	4,352,228	3,310,663	13,224,752	7,777,832
Net Increase/(Decrease) in Fund Balance		2,606,919	(1,863,128)	(1,831,002)	46,500	775,917	(1,816,628)
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	17,970,603	20,577,522	4,872,226	3,041,224	22,842,829	23,618,746
Prior Years Adjustments	9020					0	
Adjusted Beginning Balance	9030	17,970,603		4,872,226		22,842,829	
Ending Fund Balance, June 30		20,577,522	18,714,394	3,041,224	3,087,724	23,618,746	21,802,118

Description	Object Code	Fund: 21		Fund: 22		Fund: 29	
		BOND INTEREST AND		REVENUE BOND INTEREST		OTHER DEBT SERVICE FUND	
		REDEMPTION FUND		AND REDEMPTION 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	16,635,953	16,635,953	0	0	190,413	190,413
Prior Years Adjutments	9020						
Adjusted Beginning Balance	9030	16,635,953		0		190,413	
Ending Fund Balance, June 30		16,635,953	16,635,953	0	0	190,413	190,413

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

710 COMPTON

For Actual Year: 2024-2025

Budget Year: 2025-2026

Special Revenue Funds

	Object	FUND: 31		FUND 32		FUND 33	
	Code	BOOKSTORE FUND		CAFETERIA FUND		CHILD DEVELOPMENT FUND	
Description		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100					32,479	117,000
State Revenues	8600					593,128	654,000
Local Revenues	8800					1,945	10,000
Total Income		0	0	0	0	627,552	781,000
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000					418,070	617,890
Employee Benefits	3000					226,501	263,572
Supplies and Materials	4000					20,036	25,138
Other Operating Expenses and Services	5000					1,452	3,000
Capital Outlay	6000						2,400
Total Expenditures		0	0	0	0	666,059	912,000
Excess /(Deficiency) of Revenues over Expenditures		0	0	0	0	(38,507)	(131,000)
Other Financing Sources	8900					150,000	150,000
Other Outgo	7000					7,866	19,000
Net Increase/(Decrease) in Fund Balance		0	0	0	0	103,627	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010		0		0	351,525	455,152
Prior Years Adjutments	9020						
Adjusted Beginning Balance	9030	0		0		351,525	
Ending Fund Balance, June 30		0	0	0	0	455,152	455,152

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

710 COMPTON

For Actual Year: 2024-2025

Budget Year: 2025-2026

Special Revenue Funds

	Object	FUND: 34		FUND 35		FUND 39	
Description	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	0
Prior Years Adjutments	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: 2024-2025

Budget Year: 2025-2026

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	32,205,280	1,969,947				
Local Revenues	8800	1,688,941	2,000,000	519,596	310,500		
Total Income		33,894,221	3,969,947	519,596	310,500	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000	1,131	3,350				
Other Operating Expenses and Services	5000	4,935,021	5,677,726	148,232	174,914		
Capital Outlay	6000	33,354,493	67,101,166	1,958,041	5,281,713		
Total Expenditures		38,290,645	72,782,242	2,106,273	5,456,627	0	0
Excess /(Deficiency) of Revenues over Expenditures		(4,396,424)	(68,812,295)	(1,586,677)	(5,146,127)	0	0
Other Financing Sources	8900	12,319,636	7,501,000	7,832,816			
Other Outgo	7000	9,532,816	1,700,000				
Net Increase/(Decrease) in Fund Balance		(1,609,604)	(63,011,295)	6,246,139	(5,146,127)	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	3,435,894	1,826,290	43,400,095	49,646,234	0	0
Prior Years Adjutments	9020						
Adjusted Beginning Balance	9030	3,435,894		43,400,095		0	
Ending Fund Balance, June 30		1,826,290	(61,185,005)	49,646,234	44,500,107	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

710 COMPTON

For Actual Year: 2024-2025

Budget Year: 2025-2026

Enterprise Funds

	Object	FUND: 51		FUND 52		FUND 53	
	Code	BOOKSTORE FUND		CAFETERIA FUND		FARM OPERATIONS	
Description		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 Adjutments	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: 2024-2025

Budget Year: 2025-2026

Enterprise Funds

	Object	FUND: 59					
Description	Code	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 Adjutments	9020						
Adjusted Beginning Balance	9030	0					
Ending Fund Balance, June 30		0	0				

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

710 COMPTON

For Actual Year: 2024-2025

Budget Year: 2025-2026

Internal Service Funds

	Object	FUND: 61		FUND 69			
	Code	SELF-INSURANCE FUND		OTHER INTERNAL SERVICES FUND			
Description		Actual	Budget	Actual	Budget		
REVENUES:							
Local Revenues	8800	1,667,369	1,008,000	84,664	2,000		
Other Financing Sources	8900	150,000		600,000	600,000		
Total Income		1,817,369	1,008,000	684,664	602,000		
Expenditures							
Academic Salaries	1000			147,892	164,521		
Classified Salaries	2000						
Employee Benefits	3000			46,063	56,172		
Supplies and Materials	4000						
Other Operating Expenses and Services	5000	900,702	965,000	462,821	635,000		
Capital Outlay	6000						
Total Expenditures		900,702	965,000	656,776	855,693		
Net Profit or Loss		916,667	43,000	27,888	(253,693)		
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		916,667	43,000	27,888	(253,693)		
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	1,061,323	1,977,990	(48,448)	(20,560)		
Prior Years Adjutments	9020						
Adjusted Beginning Balance	9030	1,061,323		(48,448)			
Ending Fund Balance, June 30		1,977,990	2,020,990	(20,560)	(274,253)		

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

710 COMPTON

For Actual Year: 2024-2025

Budget Year: 2025-2026

Fiduciary Funds Group

	Object	FUND: 71		FUND 72		FUND 73	
Description	Code	ASSOCIATED STUDENTS TRUST FUND		REPRESENTATION FEE TRUST FUND		BODY CENTER FEE TRUST FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800			13,196	6,500		
Total Income		0	0	13,196	6,500	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000			2,493	7,000		
Capital Outlay	6000						
Total Expenditures		0	0	2,493	7,000	0	0
Excess /(Deficiency) of Revenues over Expenditures		0	0	10,703	(500)	0	0
Other Financing Sources	8900			261	500		
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		0	0	10,964	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	406,108	406,108	34,938	45,902		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	406,108		34,938		0	
Ending Fund Balance, June 30		406,108	406,108	45,902	45,902	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

710 COMPTON

For Actual Year: 2024-2025

Budget Year: 2025-2026

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	10,665,455	11,333,175				
State Revenues	8600	1,639,336	1,894,808				
Local Revenues	8800	3,165	10,000	1,144			
Total Income		12,307,956	13,237,983	1,144	0	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000	17,112	10,000				
Capital Outlay	6000						
Total Expenditures		17,112	10,000	0	0	0	0
Excess /(Deficiency) of Revenues over Expenditures		12,290,844	13,227,983	1,144	0	0	0
Other Financing Sources	8900		500,000				
Other Outgo	7000	12,809,282	13,387,589				
Net Increase/(Decrease) in Fund Balance		(518,438)	340,394	1,144	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	759,441	241,003	60,267	61,411	(6,101)	(6,101)
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	759,441		60,267		(6,101)	
Ending Fund Balance, June 30		241,003	581,397	61,411	61,411	(6,101)	(6,101)

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

710 COMPTON

For Actual Year: 2024-2025 Budget Year: 2025-2026

Fiduciary Funds Group

	Object	FUND: 77		FUND 79	
	Code	DEFERRED COMPENSATION TRUST FUND		OTHER TRUST FUNDS	
Description		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	5,151,585	5,151,585	0	0
Prior Years Adjutments	9020				
Adjusted Beginning Balance	9030	5,151,585		0	
Ending Fund Balance, June 30		5,151,585	5,151,585	0	0

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2024-2025

District ID: 710

Name: COMPTON

Fund Number In	Fund Name	Fund Number Out	Fund Name	Amount Transferred
12	RESTRICTED SUBFUND	11	UNRESTRICTED SUBFUND	3,486,419
33	CHILD DEVELOPMENT FUND	11	UNRESTRICTED SUBFUND	150,000
41	CAPITAL OUTLAY PROJECTS FUND	11	UNRESTRICTED SUBFUND	8,700,000
42	REVENUE BOND CONSTRUCTION FUND	11	UNRESTRICTED SUBFUND	7,832,816
61	SELF-INSURANCE FUND	11	UNRESTRICTED SUBFUND	750,000
41	CAPITAL OUTLAY PROJECTS FUND	12	RESTRICTED SUBFUND	700,000
11	UNRESTRICTED SUBFUND	41	CAPITAL OUTLAY PROJECTS FUND	700,000
12	RESTRICTED SUBFUND	41	CAPITAL OUTLAY PROJECTS FUND	1,000,000

CALIFORNIA COMMUNITY COLLEGES

Receipt and Expenditures of Lottery Proceeds

Annual Financial and Budget Report

Lottery Actual Report

SUPPLEMENTAL DATA

L10 GENERAL FUND

For Actual Year: 2024-2025

Budget Year: 2025-2026

District ID: 710

Name: COMPTON

Activity Classification	Object Code	Unrestricted			Restricted Prop 20			
Lottery Adjustments and Proceeds:								
Net Beginning Balance, July 1	9010		30,779			4,278		
Adjustments	9020		0			0		
Adjusted Beginning Balance	9030		30,779			4,278		
Actual Fiscal Year Data								
State Lottery Proceeds:	8681		1,242,480			580,298		
		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	580,298		580,298
Noninstructional Supplies & Mtrls	4400		40,002		40,002			40,002
Total Supplies and Materials		0	40,002	0	40,002	580,298		620,300
Other Operating Expenses and Services	5000		1,242,480		1,242,480			1,242,480
Capital Outlay	6000							
Library Books	6300		33,200		33,200			33,200
Equipment	6400							
Equipment - Additional	6410		330,768		330,768			330,768
Equipment - Replacement	6420		1,832		1,832			1,832
Total Capital Outlay		0	365,800	0	365,800	0		365,800
Other Outgo	7000		450,584	8,677,841	9,128,425			9,128,425
Direct Aid to Students	7500				0			0
Total Other Outgo	7000	0	450,584	8,677,841	9,128,425			9,128,425
Total Expenditures		0	2,098,866	8,677,841	10,776,707	580,298		11,357,005
Ending Balance					(9,503,448)	4,278		(9,499,170)

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

SUPPLEMENTAL DATA

Receipt and Expenditures of Lottery Proceeds

Lottery Budget Report

L10 GENERAL FUND

For Actual Year: 2024-2025

Budget Year: 2025-2026

District ID: 710

Name: COMPTON

Activity Classification	Object Code	Unrestricted			Restricted Prop 20			
Lottery Adjustments and Proceeds:								
Net Beginning Balance, July 1	9010	(9,503,448)			4,278			
Adjustments	9020	0			0			
Adjusted Beginning Balance	9030	(9,503,448)			4,278			
Budget Fiscal Year Data								
State Lottery Proceeds:	8681	1,100,000			400,000			
		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					(8,403,448)	404,278		

Annual Financial and Budget Report

For Actual Year: 2024-2025

District ID: 710

Name: COMPTON

EPA Revenue	7,305,873
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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	0	26,472	0	26,472
Academic Administration	6010	2,884,234	95,208	1,777	2,981,219
Learning Center	6110	550,813	6,553	0	557,366
Library	6120	723,500	134,088	33,200	890,788
Admissions and Records	6200	903,222	36,169	0	939,391
Counseling and Guidance	6310	1,086,045	26,187	0	1,112,232
Disabled Student Programs and Services (DSPS)	6420	127,525	43,486	0	171,011
Extended Opportunity Programs and Services(EOPS)	6430	287,296	0	0	287,296
Student Personnel Administration	6450	848,277	137,437	2,221	987,935
Financial Aid Administration	6460	668,366	36,135	1,832	706,333
Miscellaneous Student Services	6490	820,573	288,097	46,284	1,154,954
Building Maintenance and Repairs	6510	321,419	1,138,383	0	1,459,802
Custodial Services	6530	1,611,236	0	0	1,611,236
Grounds Maintenance and Repairs	6550	110,182	0	0	110,182
Planning, Policymaking and Coordination	6600	623,463	176,651	9,240	809,354
Fiscal Operations	6720	2,010,037	735,179	6,371	2,751,587
Human Resources Management	6730	1,011,060	759,536	0	1,770,596
Noninstructional Staff Retirees' Benefits and Retirement Incentives	6740	0	392,634	0	392,634
Logistical Services	6770	800,518	275,501	6,120	1,082,139
Management Information Systems	6780	1,208,221	72,240	0	1,280,461
Community Recreation	6810	455,545	15,881	16,092	487,518
Community Use of Facilities	6830	368,868	0	0	368,868
Bookstore	6910	0	81,569	0	81,569
Child Development Centers	6920	0	163,138	0	163,138
Food Services	6940	0	81,569	0	81,569
Parking	6950	1,041,962	0	0	1,041,962
Student and Co-Curricular Activities	6960	0	278,923	0	278,923
TOTAL		18,462,362	5,001,036	123,137	23,586,535

Annual Financial and Budget Report

For Actual Year: 2024-2025

Budget Year: 2025-2026

District ID: 710

Name: COMPTON

	STRS	PERS		Increase	
Fiscal Year	Amount	Amount	Total	Amount	Rate
2024-2025	3,776,000	2,492,174	6,268,174	N/A	N/A
2025-2026	4,792,299	2,919,036	7,711,335	1,443,161	23.02%
2026-2027	4,995,147	3,100,767	8,095,914	384,579	4.99%
2027-2028	5,059,424	3,223,858	8,283,282	187,368	2.31%
2028-2029	5,110,018	3,256,097	8,366,115	82,833	1.00%
2029-2030	5,161,118	3,288,658	8,449,776	83,661	1.00%

Does the district have a plan to fund these expenses through 2029-30?
Yes
Explain Yes or No
This is factored into the district's 5- year Fiscal Management Plan projections and annually adopted budget.
Does the district have an irrevocable trust?
Yes