

California Community Colleges

ANNUAL FINANCIAL AND BUDGET REPORT
(Financial Report for Fiscal Year 2023-2024)
(Budget Report for Fiscal Year 2024-2025)

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: Abdul Nasser

Electronic Certification Date: Thursday, October 10, 2024

Contact: Abdul Nasser VP Admin Services
(310) 900-1600 Ext: 2111 anasser@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: 2023-2024

Budget Year: 2024-2025

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	6,611,826	6,611,826		6,611,826
Other	1300	3,419,589	3,419,589		3,419,589
Total Instructional Salaries		10,031,415	10,031,415	0	10,031,415
Non-Instructional Salaries					
Contract or Regular	1200		3,111,707	100,173	3,211,880
Other	1400		303,898	5,709	309,607
Total Non-Instructional Salaries		0	3,415,605	105,882	3,521,487
Total Academic Salaries		10,031,415	13,447,020	105,882	13,552,902
Classified Salaries					
Non-Instructional Salaries					
Regular Status	2100		7,600,410	1,193,640	8,794,050
Other	2300		649,587	277,279	926,866
Total Non-Instructional Salaries		0	8,249,997	1,470,919	9,720,916
Instructional Aides					
Regular Status	2200	883,237	883,237		883,237
Other	2400	183,825	183,825		183,825
Total Instructional Aides		1,067,062	1,067,062	0	1,067,062
Total Classified Salaries		1,067,062	9,317,059	1,470,919	10,787,978
Employee Benefits	3000	6,268,649	11,509,781	622,989	12,132,770
Supplies and Materials	4000		618,172	6,730	624,902
Other Operating Expenses	5000	341,973	5,606,775	505,758	6,112,533
Equipment Replacement	6420		5,195		5,195
Total Expenditures Prior to Exclusions		17,709,099	40,504,002	2,712,278	43,216,280

For Actual Year: 2023-2024

Budget Year: 2024-2025

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		(52,485)		(52,485)
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		93,146		93,146
Total Supplies and Materials		0	93,146	0	93,146
Other Operating Expenses and Services	5000		1,301,152		1,301,152

For Actual Year: 2023-2024

Budget Year: 2024-2025

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		29,421		29,421
Equipment	6400				
Equipment - Additional	6410				0
Equipment - Replacement	6420		1,573		1,573
Total Equipment		0	1,573	0	1,573
Total Capital Outlay		0	30,994	0	30,994
Other Outgo	7000		480,022	10,421,000	10,901,022
Total Exclusions		0	1,852,829	10,421,000	12,273,829
Total for ECS 84362, 50% Law		17,709,099	38,651,173	(7,708,722)	30,942,451
Percent of CEE (Instructional Salary Cost / Total CEE)		45.82%	100.00%		
50% of Current Expense of Education			19,325,586		
Nonexempted (Remaining) Deficiency from second preceeding Fiscal Year					
Amount Required to be Expended for Salaries of Classroom Instructors		17,709,099	38,651,173	(7,708,722)	30,942,451
Reconciliation to Unrestricted General Fund Expenditures					
Total Expenditures Prior to Exclusions		17,709,099	40,504,002	2,712,278	43,216,280
Capital Expenditures	6000	24,475	279,708		279,708
Equipment Replacement (Back out)	6420		0	0	0
Total Unrestricted General Fund Expenditures		17,733,574	40,783,710	2,712,278	43,495,988

For Year Ended June 30, 2024

District ID: 710

Name: COMPTON

Description	CA (Object)	11	12	10
		General Fund Unrestricted	General Fund Restricted	General Fund COMBINED
ASSETS				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111	721,106	159	721,265
In County Treasury	9112	18,254,639	15,972,699	34,227,338
Cash With Fiscal Agents	9113	1		1
Revolving Cash Accounts	9114	25,000		25,000
Investments (at cost)	9120			0
Accounts Receivable	9130	3,156,264	3,422,690	6,578,954
Due from Other Funds	9140		67,553	67,553
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			0
Prepaid Items	9220	179,686	105,030	284,716
TOTAL ASSETS		22,336,696	19,568,131	41,904,827
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	2,038,676	1,930,801	3,969,477
Accrued Salaries and Wages Payable	9520	1,250,648	2,434,872	3,685,520
Compensated Absences Payable Current	9530			0
Due to Other Funds	9540	12,106		12,106
Temporary Loans	9550			0
Current Portion of Long-Term Debt	9560			0
Deferred Revenues	9570	408,939	10,053,262	10,462,201
TOTAL LIABILITIES		3,710,369	14,418,935	18,129,304

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	18,626,327	5,149,196	23,775,523
Committed Fund Balance	9753			0
Assigned Fund Balance	9754			0
Total Designated Fund Balance		18,626,327	5,149,196	23,775,523
Uncommitted Fund Balance	9790			0
TOTAL FUND EQUITY		18,626,327	5,149,196	23,775,523
TOTAL LIABILITIES AND FUND EQUITY		22,336,696	19,568,131	41,904,827

COMBINED BALANCE SHEET

For Year Ended June 30, 2024

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, 2024

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, 2024

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			733,946			
Cash With Fiscal Agents	9113						
Revolving Cash Accounts	9114						
Investments (at cost)	9120						
Accounts Receivable	9130			9,889			
Due from Other Funds	9140						
Inventories, Stores, and Prepaid Items	9200						
Inventories and Stores	9210						
Prepaid Items	9220						
TOTAL ASSETS		0	0	743,835	0	0	0
LIABILITIES							
Current Liabilities and Deferred Revenue	9500						
Accounts Payable	9510			145,223			
Accrued Salaries and Wages Payable	9520			170,222			
Compensated Absences Payable Current	9530						
Due to Other Funds	9540						
Temporary Loans	9550						
Current Portion of Long-Term Debt	9560						
Deferred Revenues	9570			76,866			
TOTAL LIABILITIES		0	0	392,311	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, 2024

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	351,524	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	351,524	0	0	0
Uncommitted Fund Balance	9790	0	0	0	0	0	0
TOTAL FUND EQUITY		0	0	351,524	0	0	0
TOTAL LIABILITIES AND FUND EQUITY		0	0	743,835	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2024

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	97,584,935	35,687,259	
Cash With Fiscal Agents	9113			
Revolving Cash Accounts	9114			
Investments (at cost)	9120			
Accounts Receivable	9130	1,219,541	401,645	
Due from Other Funds	9140			
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			
Prepaid Items	9220	522,767		
TOTAL ASSETS		99,327,243	36,088,904	0
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	1,517,844	277,859	
Accrued Salaries and Wages Payable	9520	(14)		
Compensated Absences Payable Current	9530			
Due to Other Funds	9540			
Temporary Loans	9550			
Current Portion of Long-Term Debt	9560			
Deferred Revenues	9570	85,015,442		
TOTAL LIABILITIES		86,533,272	277,859	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2024

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	12,793,971	35,811,045	
Committed Fund Balance	9753			
Assigned Fund Balance	9754			
Total Designated Fund Balance		12,793,971	35,811,045	0
Uncommitted Fund Balance	9790			
TOTAL FUND EQUITY		12,793,971	35,811,045	0
TOTAL LIABILITIES AND FUND EQUITY		99,327,243	36,088,904	0

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2024

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, 2024

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, 2024

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, 2024

District ID: 710

Name: COMPTON

Description	CA	61	69
	(Object)	Self-Insurance Fund	Other Internal Service Fund
ASSETS			
Cash, Investments, and Receivables	9100		
Cash:			
Awaiting Deposit and in Banks	9111		
In County Treasury	9112	1,297,774	
Cash With Fiscal Agents	9113		
Revolving Cash Accounts	9114	250,000	
Investments (at cost)	9120		
Accounts Receivable	9130	31,613	
Due from Other Funds	9140		
Student Loans Receivable	9150		
Inventories, Stores, and Prepaid Items	9200		
Inventories and Stores	9210		
Prepaid Items	9220		
Fixed Assets	9300		
Sites	9310		
Site Improvements	9320		
Accumulated Depreciation Site Improvements	9321		
Buildings	9330		
Accumulated Depreciation Buildings	9331		
Library Books	9340		
Equipment	9350		
Accumulated Depreciation Equipment	9351		
Work in Progress	9360		
Total Fixed Assets		0	0
TOTAL ASSETS		1,579,387	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2024

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	37,343	
Accrued Salaries and Wages Payable	9520	518,748	
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		556,091	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	556,091	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2024

District ID: 710

Name: COMPTON

Description	CA	61	69
	(Object)	Self-Insurance Fund	Other Internal Service Fund
FUND EQUITY			
Fund Balance Reserved	9710		
NonCash Assets	9711		
Amounts Restricted by Law for Specific Purposes	9712		
Reserve for Encumbrances Credit	9713		
Reserve for Encumbrances Debit	9714		
Reserve for Debt Services	9715		
Assigned/Committed	9754		
Unassigned	9790		
Total Reserved Fund Balance		0	0
Fund Balance (GASB 54)	9750		
Nonspendable Fund Balance	9751		
Restricted Fund Balance	9752	1,023,296	
Committed Fund Balance	9753		
Assigned Fund Balance	9754		
Total Designated Fund Balance		1,023,296	0
Uncommitted(Unrestricted) Fund Balance	9790		
Other Equity	9800		
Contributed Capital	9810		
Retained Earnings	9850		
Investment in General Fixed Assets	9890		
TOTAL FUND EQUITY		1,023,296	0
TOTAL LIABILITIES AND FUND EQUITY		1,579,387	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2024

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		18,135		1,095,546	85,653			
Cash With Fiscal Agents	9113								
Revolving Cash Accounts	9114								
Investments (at cost)	9120								
Accounts Receivable	9130		21,076		107,514	973			
Due from Other Funds	9140				781,677				
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	39,211	0	1,984,737	86,626	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2024

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		955		612,521	42,482			
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		3,316		499,473				
Total Current Liabilities and Deferred Revenue		0	4,271	0	1,225,294	42,482	0	0	0
Long-Term Liabilities	9600								
Bonds Payable	9610								
Revenue Bonds Payable	9620								
Certificates of Participation	9630								
Lease Purchase of Capital Lease	9640								
Compensated Absences Long Term	9650								
Post-Employment Benefits Long Term	9660								
Other Long-Term Liabilities	9670								
Total Long-Term Liabilities		0	0	0	0	0	0	0	0
TOTAL LIABILITIES	968	0	4,271	0	1,225,294	42,482	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2024

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		34,940		759,443	44,144			
Committed Fund Balance	9753								
Assigned Fund Balance	9754								
Total Designated Fund Balance		0	34,940	0	759,443	44,144	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	34,940	0	759,443	44,144	0	0	0
TOTAL LIABILITIES AND FUND EQUITY		0	39,211	0	1,984,737	86,626	0	0	0

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2023-2024

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		286,182	286,182
Workforce Investment Act	8130			0
Temporary Assistance for Needy Families (TANF)	8140		62,414	62,414
Student Financial Aid	8150		223,731	223,731
Veterans Education	8160			0
Vocational and Technical Education Act (VATEA)	8170	112,504		112,504
Other Federal Revenues	8190		199,553	199,553
Total Federal Revenues	8100	112,504	771,880	884,384
State Revenues	8600			
General Apportionments	8610			0
Apprenticeship Apportionment	8611			0
State General Apportionment	8612	3,044,919		3,044,919
Other General Apportionment	8613	28,351,519		28,351,519
General Categorical Programs	8620			
Child Development	8621			0
Extended Opportunity Programs and Services(EOPS)	8622		2,133,224	2,133,224
Disabled Students Programs and Services(DSPS)	8623		533,698	533,698
Temporary Assistance for Needy Families (TANF)	8624			0
California Work Opportunity and Responsibility to Kids (CalWORKs)	8625		502,034	502,034
Telecommunications and Technology Infrastructure Program (TTIP)	8626			0
Other General Categorical Programs	8627		4,622,962	4,622,962

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2023-2024

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	3,730,995		3,730,995
Reimbursable Categorical Programs	8650			
Instructional Improvement Grant	8651		576,893	576,893
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	22,793		22,793
State Non-Tax Revenues	8680			
State Lottery Proceeds	8681	1,269,560	633,269	1,902,829
State Mandated Costs	8685			0
Other State Non-Tax Revenues	8686			0
Other State Revenues	8690	2,408,603	3,134,652	5,543,255
Total State Revenues	8600	38,828,389	12,136,732	50,965,121

SUPPLEMENTAL DATA

For Actual Year: 2023-2024

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	6,003,028		6,003,028
Tax Allocation, Supplemental Roll	8812	103,689		103,689
Tax Allocation, Unsecured Roll	8813	48,081		48,081
Prior Years Taxes	8816	127,014		127,014
Education Revenues Augmentation Fund (ERAF)	8817			0
Redevelopment Agency Funds - Pass Through	8818	1,198,259		1,198,259
Redevelopment Agency Funds - Residual	8819	411,639		411,639
Redevelopment Agency Funds - Asset Liquidation	8819.1			0
Contributions, Gifts, Grants, and Endowments	8820		759,014	759,014
Contract Services	8830			
Contract Instructional Services	8831		224,809	224,809
Other Contract Services	8832			0
Sales and Commissions	8840	58,433	(172,342)	(113,909)
Rentals and Leases	8850	195,911		195,911
Interest and Investment Income	8860	2,217,620	829,631	3,047,251
Student Fees and Charges	8870			
Community Services Classes	8872			0
Dormitory	8873			0
Enrollment	8874	901,683		901,683
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		168,058	168,058
Instructional Materials Fees and Sales of Materials	8877			0
Insurance	8878			0
Student Records	8879	475		475
Nonresident Tuition	8880	284,186		284,186
Parking Services and Public Transportation	8881		17,328	17,328
Baccalaureate Degree Program Fee	8882			0
Other Student Fees and Charges	8885	59,291		59,291
Other Local Revenues	8890	2,086,259	73,706	2,159,965
Total Local Revenues	8800	13,695,568	1,900,204	15,595,772
Total Revenues		52,636,461	14,808,816	67,445,277

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2023-2024

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#	1,152,618	5,364,836	6,517,454
Total Other Financing Sources	8900	1,152,618	5,364,836	6,517,454
Total Revenues and Other Financing Sources		53,789,079	20,173,652	73,962,731

For Actual Year: 2023-2024

Budget Year: 2024-2025

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 Related Technologies	0200						0
Environmental Sciences and Technologies	0300						0
Biological Sciences	0400	1,516,000	68,203	37,125	5,813		1,627,141
Business and Management	0500	278,667		630			279,297
Media and Communications	0600	128,636	199,073	156,569	19,769		504,047
Information Technology	0700	353,731					353,731
Education	0800	676,751		407			677,158
Engineering and Industrial Technologies	0900	967,551	134,714	314,704	15,662		1,432,631
Fine and Applied Arts	1000	907,848		40,828			948,676
Foreign language	1100	449,370		6,041			455,411
Health	1200	1,947,686	290,330	54,257	6,760		2,299,033
Family and Consumer Sciences	1300	603,160	84,913	24,185			712,258
Law	1400	10,181					10,181
Humanities(Letters)	1500	1,683,088	3,183	4,869			1,691,140
Library Science	1600						0
Mathematics	1700	1,155,354	190	2,022			1,157,566
Military Studies	1800						0
Physical Sciences	1900	1,026,111	40,718	21,799	3,000		1,091,628
Psychology	2000	389,294					389,294
Public and Protective Services	2100	257,707	3,382	492			261,581
Social Sciences	2200	1,507,163	8,423	11,124			1,526,710
Commercial Services	3000	649,923					649,923
Interdisciplinary Studies	4900	1,397,755	5,375	57			1,403,187
Instruc Staff-Retirees' Bnfts & Retire Incents	5900	397,054	2,476				399,530
Sub-Total Instructional Activites		16,303,030	840,980	675,109	51,004		17,870,123
Total Expenditures for GF Activities*		19,331,051	26,084,327	10,852,197	664,871	13,228,729	70,161,175

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

For Actual Year: 2023-2024

Budget Year: 2024-2025

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	644,027	2,447,937	160,374	279,876		3,532,214
Course and Curriculum Development	6020	8,365	30,361	48,641			87,367
Academic / Faculty Senate	6030						0
Other Instructional Administration & Governance	6090	18,029	106,274	94,088			218,391
Total Instructional Admin. & Governance		670,421	2,584,572	303,103	279,876	0	3,837,972
Instructional Support Services	6100						
Learning Center	6110	271,918	270,493	3,989			546,400
Library	6120	136,888	582,310	135,396	29,421		884,015
Media	6130						0
Museums and Galleries	6140						0
Academic Information Systems and Technology	6150						0
Other Instructional Support Services	6190	4,612	14,184				18,796
Total Instructional Support Services		413,418	866,987	139,385	29,421	0	1,449,211
Admissions and Records	6200		928,006	38,818			966,824
Student Counseling and Guidance	6300						
Counseling and Guidance	6310	29,570	1,175,044	47,475			1,252,089
Matriculation and Student Assessment	6320						0
Transfer Programs	6330						0
Career Guidance	6340	73,671	518,932	43,948	50,908		687,459
Other Student Counseling and Guidance	6390	676	2,777	63,854			67,307
Total Student Counseling and Guidance		103,917	1,696,753	155,277	50,908	0	2,006,855

For Actual Year: 2023-2024

Budget Year: 2024-2025

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	118,246	544,876	99,254	5,195		767,571
Extended Opportunity Programs and Services (EOPS)	6430	220,646	1,174,120	53,956		878,765	2,327,487
Health Services	6440			168,058			168,058
Student Personnel Administration	6450	123,988	841,519	158,914	805		1,125,226
Financial Aid Administration	6460	41,425	978,037	1,819	3,585		1,024,866
Job Placement Services	6470	64,486	182,549	469,024			716,059
Veterans Services	6480						0
Miscellaneous Student Services	6490	492,972	4,712,905	1,029,469	38,041	394,974	6,668,361
Total Other Student Services		1,061,763	8,434,006	1,980,494	47,626	1,273,739	12,797,628
Operation and maintenance of Plant	6500						
Building Maintenance and Repairs	6510	18,754	424,649	1,910,387	955		2,354,745
Custodial Services	6530	62,135	1,541,084				1,603,219
Grounds Maintenance and Repairs	6550	7,318	157,438				164,756
Utilities	6570						0
Other Operations and Maintenance of Plant	6590			41,730			41,730
Total Operation and Maintenance of Plant	6500	88,207	2,123,171	1,952,117	955	0	4,164,450
Planning, Policymaking and Coordinations	6600	111,265	654,272	304,732			1,070,269

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

For Actual Year: 2023-2024

Budget Year: 2024-2025

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	7,968	168,529	464,900	6,447		647,844
Fiscal Operations	6720	107,422	1,568,605	805,602	7,766		2,489,395
Human Resources Management	6730	170,718	1,317,001	1,882,240			3,369,959
Noninstruct Staff Retirees' Benefits & Retirement *	6740		446,206				446,206
Staff Development	6750						0
Staff Diversity	6760						0
Logistical Services	6770	40,662	887,250	203,803	5,071		1,136,786
Management Information Systems	6780	52,017	1,173,580	1,214,449	162,365		2,602,411
Other General Institutional Support Services	6790						0
Total General Institutional Support Services	6700	378,787	5,561,171	4,570,994	181,649	0	10,692,601
Community Services & Economic Development	6800						
Community Recreation	6810	43,528	384,991	7,873			436,392
Community Service Classes	6820						0
Community Use of Facilities	6830	36,182	393,703				429,885
Economic Development	6840	61,024	333,837	158,600	23,432		576,893
Other Community Services & Economic Development	6890						0
Total Community Services	6800	140,734	1,112,531	166,473	23,432	0	1,443,170

* Noninstructional Staff Retirees' Benefits & Retirement Incentives.

For Actual Year: 2023-2024

Budget Year: 2024-2025

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			83,056			83,056
Child Development Centers	6920			78,855			78,855
Farm Operations	6930						0
Food Services	6940			12,890			12,890
Parking	6950	47,737	1,010,958	22,430			1,081,125
Student and Co-Curricular Activities	6960	414	8,798	305,472			314,684
Student Housing	6970						0
Other Ancillary Services	6990			56,257			56,257
Total Ancillary Services	6900	48,151	1,019,756	558,960	0	0	1,626,867
Auxiliary Operations	7000						
Contract Education	7010						0
Other Auxiliary Operations	7090			4,822			4,822
Total Auxiliary Operations	7000	0	0	4,822	0	0	4,822

For Actual Year: 2023-2024

Budget Year: 2024-2025

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	11,358	262,122				273,480
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			1,913			1,913
Total Long-Term Debt and Other Financing	7200	0	0	1,913	0	1,681,841	1,683,754
Transfers, Student Aid and Other Outgo	7300						
Transfers	7310					8,739,159	8,739,159
Student Aid	7320					259,247	259,247
Other Outgo	7390						0
Total Transfers, Student Aid and Other Outgo	7300	0	0	0	0	8,998,406	8,998,406
Sub-Total Non-Instructional Activites		3,028,021	25,243,347	10,177,088	613,867	13,228,729	52,291,052
Total Expenditures General Fund: activities *		19,331,051	26,084,327	10,852,197	664,871	13,228,729	70,161,175

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

Gann Appropriations Limit

GANN Report

DISTRICT NAME: COMPTON

I.	2024-2025 Appropriations Limit:			
A.	2023-2024 Appropriations Limit:			\$43,909,422
B.	2024-2025 Price Factor:	1.0362		
C.	Population factor:			
	1. 2022-2023 Second Period Actual FTES	2,998.87		
	2. 2023-2024 Second Period Actual FTES	3,456.28		
	3. 2023-2024 Population change factor (C2/C1)	1.1525		
D.	2023-2024 Limit adjusted by inflation and population factors (A * B * C.3)			\$52,437,532
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)			\$52,437,532
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.	2024-2025 Appropriations Limit (D + E.3 - F.3)			\$52,437,532
II.	2024-2025 Appropriations Subject to Limit:			
A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)			39,692,735
B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)			25,000
C.	Local Property taxes			7,365,236
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.	2024-2025 Appropriations Subject to Limit			\$47,082,971

For Actual Year: 2023-2024

Budget Year: 2024-2025

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	112,504	0	771,880	738,592	884,384	738,592
State Revenues	8600	38,828,389	39,717,735	12,136,732	16,725,737	50,965,121	56,443,472
Local Revenues	8800	13,695,568	13,161,098	1,900,204	2,527,536	15,595,772	15,688,634
Total Revenues		52,636,461	52,878,833	14,808,816	19,991,865	67,445,277	72,870,698
EXPENDITURES:							
Academic Salaries	1000	13,552,899	15,073,592	2,509,975	3,485,130	16,062,874	18,558,722
Classified Salaries	2000	10,787,981	11,393,520	4,003,750	4,728,084	14,791,731	16,121,604
Employee Benefits	3000	12,132,772	13,616,831	2,428,001	3,367,651	14,560,773	16,984,482
Supplies and Materials	4000	624,903	853,725	1,484,780	1,758,538	2,109,683	2,612,263
Other Operating Expenses and Services	5000	6,355,816	7,499,642	2,386,698	4,898,152	8,742,514	12,397,794
Capital Outlay	6000	279,708	781,990	385,163	934,029	664,871	1,716,019
Total Expenditures		43,734,079	49,219,300	13,198,367	19,171,584	56,932,446	68,390,884
Excess /(Deficiency) of Revenues over Expenditures		8,902,382	3,659,533	1,610,449	820,281	10,512,831	4,479,814
Other Financing Sources	8900	1,152,618	0	5,364,836	270,000	6,517,454	270,000
Other Outgo	7000	10,692,188	7,031,842	2,536,541	1,456,500	13,228,729	8,488,342
Net Increase/(Decrease) in Fund Balance		(637,188)	(3,372,309)	4,438,744	(366,219)	3,801,556	(3,738,528)
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	20,387,935	19,750,747	(499,510)	3,939,234	19,888,425	23,689,981
Prior Years Adjustments	9020					0	
Adjusted Beginning Balance	9030	20,387,935		(499,510)		19,888,425	
Ending Fund Balance, June 30		19,750,747	16,378,438	3,939,234	3,573,015	23,689,981	19,951,453

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

710 COMPTON

For Actual Year: 2023-2024

Budget Year: 2024-2025

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	6,522,765	6,522,765	0	0	190,413	190,413
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	6,522,765		0		190,413	
Ending Fund Balance, June 30		6,522,765	6,522,765	0	0	190,413	190,413

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

710 COMPTON

For Actual Year: 2023-2024

Budget Year: 2024-2025

Special Revenue Funds

Description	Object	FUND: 31		FUND 32		FUND 33	
	Code	BOOKSTORE FUND		CAFETERIA FUND		CHILD DEVELOPMENT FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100					42,270	117,000
State Revenues	8600					681,471	462,715
Local Revenues	8800					37,826	9,000
Total Income		0	0	0	0	761,567	588,715
Expenditures							
Academic Salaries	1000					158,210	
Classified Salaries	2000					429,762	414,585
Employee Benefits	3000					281,422	258,010
Supplies and Materials	4000					24,832	40,290
Other Operating Expenses and Services	5000					1,815	2,830
Capital Outlay	6000						3,000
Total Expenditures		0	0	0	0	896,041	718,715
Excess /(Deficiency) of Revenues over Expenditures		0	0	0	0	(134,474)	(130,000)
Other Financing Sources	8900					150,000	150,000
Other Outgo	7000					4,830	20,000
Net Increase/(Decrease) in Fund Balance		0	0	0	0	10,696	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010		0		0	340,829	351,525
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		0		340,829	
Ending Fund Balance, June 30		0	0	0	0	351,525	351,525

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

710 COMPTON

For Actual Year: 2023-2024

Budget Year: 2024-2025

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: 2023-2024

Budget Year: 2024-2025

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	4,496,317	26,724,149				
Local Revenues	8800	4,603,234	50,000	(161,645)	32,500		
Total Income		9,099,551	26,774,149	(161,645)	32,500	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000	127,361	916,983	153,661	268,512		
Capital Outlay	6000	5,764,561	38,365,588	3,223,048	7,197,032		
Total Expenditures		5,891,922	39,282,571	3,376,709	7,465,544	0	0
Excess /(Deficiency) of Revenues over Expenditures		3,207,629	(12,508,422)	(3,538,354)	(7,433,044)	0	0
Other Financing Sources	8900	1,138,753	2,550,000	34,648,007	2,814,714		
Other Outgo	7000		270,000				
Net Increase/(Decrease) in Fund Balance		4,346,382	(10,228,422)	31,109,653	(4,618,330)	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	8,447,590	12,793,972	4,701,390	35,811,043	0	0
Prior Years Adustments	9020						
Adjusted Beginning Balance	9030	8,447,590		4,701,390		0	
Ending Fund Balance, June 30		12,793,972	2,565,550	35,811,043	31,192,713	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

710 COMPTON

For Actual Year: 2023-2024

Budget Year: 2024-2025

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			1,152,618	452,618		
Net Increase/(Decrease) in Fund Balance		0	0	(1,152,618)	(452,618)	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010		0		(1,152,618)		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		0		0	
Ending Fund Balance, June 30		0	0	(1,152,618)	(1,605,236)	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

710 COMPTON

For Actual Year: 2023-2024

Budget Year: 2024-2025

Enterprise Funds

Description	Object	FUND: 59					
	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 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: 2023-2024

Budget Year: 2024-2025

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	777,376	1,005,000	39,438	26,375		
Other Financing Sources	8900			400,000	400,000		
Total Income		777,376	1,005,000	439,438	426,375		
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000	834,176	920,000	487,886	592,875		
Capital Outlay	6000						
Total Expenditures		834,176	920,000	487,886	592,875		
Net Profit or Loss		(56,800)	85,000	(48,448)	(166,500)		
Other Outgo	7000	1,152,618	452,618				
Net Increase/(Decrease) in Fund Balance		(1,209,418)	(367,618)	(48,448)	(166,500)		
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	2,270,741	1,061,323	0	(48,448)		
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	2,270,741		0			
Ending Fund Balance, June 30		1,061,323	693,705	(48,448)	(214,948)		

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

710 COMPTON

For Actual Year: 2023-2024

Budget Year: 2024-2025

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			15,209	13,708		
Total Income		0	0	15,209	13,708	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000			21,863	13,708		
Capital Outlay	6000						
Total Expenditures		0	0	21,863	13,708	0	0
Excess /(Deficiency) of Revenues over Expenditures		0	0	(6,654)	0	0	0
Other Financing Sources	8900						
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		0	0	(6,654)	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	486,898	486,898	41,592	34,938		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	486,898		41,592		0	
Ending Fund Balance, June 30		486,898	486,898	34,938	34,938	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

710 COMPTON

For Actual Year: 2023-2024

Budget Year: 2024-2025

Fiduciary Funds Group

Description	Object	FUND: 74		FUND 75		FUND 76	
	Code	FINANCIAL AID TRUST FUND		SCHOLARSHIP & LOAN TRUST FUND		INVESTMENT TRUST FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100	9,452,947	10,000,000				
State Revenues	8600	1,671,712	3,356,196				
Local Revenues	8800	261,666	10,000	7,160		4,260	
Total Income		11,386,325	13,366,196	7,160	0	4,260	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000	20,060					
Capital Outlay	6000						
Total Expenditures		20,060	0	0	0	0	0
Excess /(Deficiency) of Revenues over Expenditures		11,366,265	13,366,196	7,160	0	4,260	0
Other Financing Sources	8900						
Other Outgo	7000	11,779,877	13,356,196				
Net Increase/(Decrease) in Fund Balance		(413,612)	10,000	7,160	0	4,260	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	1,173,053	759,441	53,107	60,267	(10,361)	(6,101)
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	1,173,053		53,107		(10,361)	
Ending Fund Balance, June 30		759,441	769,441	60,267	60,267	(6,101)	(6,101)

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

710 COMPTON

For Actual Year: 2023-2024

Budget Year: 2024-2025

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: 2023-2024

District ID: 710

Name: COMPTON

Fund Number In	Fund Name	Fund Number Out	Fund Name	Amount Transferred
12	RESTRICTED SUBFUND	11	UNRESTRICTED SUBFUND	5,639,159
33	CHILD DEVELOPMENT FUND	11	UNRESTRICTED SUBFUND	150,000
41	CAPITAL OUTLAY PROJECTS FUND	11	UNRESTRICTED SUBFUND	2,550,000
61	SELF-INSURANCE FUND	11	UNRESTRICTED SUBFUND	400,000
11	UNRESTRICTED SUBFUND	61	SELF-INSURANCE FUND	1,152,618

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		1,269,560			633,269		
		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		1,269,560		1,269,560			1,269,560
Employee Benefits	3000				0			0
Supplies & Materials								
Software	4100				0			0
Books, Magazines, & Periodicals	4200				0			0
Instructional Supplies & Materials	4300				0	633,269		633,269
Noninstructional Supplies & Mtrls	4400				0			0
Total Supplies and Materials		0	0	0	0	633,269		633,269
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	1,269,560	0	1,269,560	633,269		1,902,829
Ending Balance					30,779	4,278		35,057

For Actual Year: 2023-2024

Budget Year: 2024-2025

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		
Budget Fiscal Year Data								
State Lottery Proceeds:	8681		900,000			350,000		
		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					930,779	354,278		

Annual Financial and Budget Report

For Actual Year: 2023-2024

District ID: 710

Name: COMPTON

EPA Revenue	3,730,995
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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	3,018	30,282	0	33,300
Academic Administration	6010	2,814,156	113,071	0	2,927,227
Learning Center	6110	542,411	3,989	0	546,400
Library	6120	719,197	110,396	29,421	859,014
Admissions and Records	6200	928,006	38,817	0	966,823
Counseling and Guidance	6310	1,204,615	47,474	0	1,252,089
Disabled Student Programs and Services (DSPS)	6420	193,817	31,568	5,195	230,580
Extended Opportunity Programs and Services(EOPS)	6430	262,319	0	0	262,319
Student Personnel Administration	6450	751,685	141,504	805	893,994
Financial Aid Administration	6460	746,212	(23,250)	3,585	726,547
Miscellaneous Student Services	6490	1,034,236	566,279	33,623	1,634,138
Building Maintenance and Repairs	6510	443,403	1,910,388	955	2,354,746
Custodial Services	6530	1,603,219	0	0	1,603,219
Grounds Maintenance and Repairs	6550	164,756	0	0	164,756
Planning, Policymaking and Coordination	6600	709,616	180,329	0	889,945
Community Relations	6710	176,497	464,900	6,447	647,844
Fiscal Operations	6720	1,676,026	805,601	7,766	2,489,393
Human Resources Management	6730	1,189,329	1,047,823	0	2,237,152
Noninstructional Staff Retirees' Benefits and Retirement Incentives	6740	0	446,206	0	446,206
Logistical Services	6770	927,912	203,803	5,071	1,136,786
Management Information Systems	6780	1,225,597	773,928	162,365	2,161,890
Community Recreation	6810	428,519	7,873	0	436,392
Community Use of Facilities	6830	429,885	0	0	429,885
Bookstore	6910	0	83,056	0	83,056
Child Development Centers	6920	0	78,855	0	78,855
Food Services	6940	0	12,890	0	12,890
Parking	6950	1,058,696	22,430	0	1,081,126
Student and Co-Curricular Activities	6960	9,211	305,472	0	314,683
TOTAL		19,242,338	7,403,684	255,233	26,901,255

Annual Financial and Budget Report

For Actual Year: 2023-2024

Budget Year: 2024-2025

District ID: 710

Name: COMPTON

Fiscal Year	STRS	PERS	Total	Increase	
	Amount	Amount		Amount	Rate
2023-2024	3,856,640	2,674,111	6,530,751	N/A	N/A
2024-2025	4,373,780	2,837,910	7,211,690	680,939	10.43%
2025-2026	4,431,843	2,879,354	7,311,197	99,507	1.38%
2026-2027	4,684,501	3,060,688	7,745,189	433,992	5.94%
2027-2028	4,745,671	3,271,961	8,017,632	272,443	3.52%
2028-2029	4,794,215	3,304,680	8,098,895	81,263	1.01%

Does the district have a plan to fund these expenses through 2028-29?
Yes
Explain Yes or No
This is planned for fiscally through the allocation of funds.
Does the district have an irrevocable trust?
No