

COMPTON COMMUNITY COLLEGE DISTRICT

FINAL BUDGET Fiscal Year 2021-2022



**Compton Community College District
2021-2022 Final Budget**

Submitted by:

Dr. Keith Curry
President/Chief Executive Officer

To the:

Compton Community College District
Board of Trustees

September 7, 2021



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August 23, 2021

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Compton Community College District

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KEITH CURRY, Ed.D.
President/CEO

The proposed 2021-2022 Compton Community College District Final Budget is submitted for your review and approval. The 2021-2022 Compton CCD Final Budget includes the 2021-2022 budgets for all funds and other important information. The 2021-2022 Compton CCD Final Budget is based upon the information currently available from the California Community Colleges Chancellor's Office.

The 2021-2022 Compton CCD Final Budget was developed with the anticipation that Compton College will be funded for 5,980 Full-Time Equivalent Students (FTES). Compton College will offer 1,389 course sections to meet our FTES goal. The 2021-2022 Compton CCD Final Budget includes Cost of Living Adjustment (COLA); filling six faculty positions, one classified positions, and one management positions; future funding for the Compton College Enterprise Resource Planning system cost of \$3,700,000; future funding for the Compton College Fire Academy of \$350,000; and the future cost associated with the Compton District Personnel Commission of \$400,000. Finally, the 2021-2022 Compton District Final Budget includes the following expenses to address Compton District's long-term liabilities: Other Post-Employment Benefits (OPEB) payment of \$1,250,000; California Public Entity Pension Stabilization Fund State Teachers' Retirement (STRS)/Public Employees' Retirement (PERS) fund payment of \$500,000 to address future STRS/PERS obligations; and the line of credit repayment of \$1,681,841.

The 2021-2022 Compton CCD Final Budget includes the following transfers to the Capital Outlay fund in the amount of \$3,500,000 to pay the District required match for the Visual & Performing Arts Replacement Project, and \$350,000 to pay for a future E-Sports Facilities Project.

The proposed 2021-2022 Compton CCD Final Budget Final Budget maintains a reserve above the minimum 10% level as required by Compton Community College District Board Policy 6200.

The proposed 2021-2022 Compton CCD Final Budget will be available for inspection beginning August 26, 2021, in the Office of the President/CEO and online at http://www.compton.edu/district/district_budget/index.aspx.

The Public Hearing and your adoption of the 2021-2022 Compton CCD Final Budget Final Budget is scheduled for Tuesday, September 7, 2021, at 5:00 p.m., via Zoom Meeting, and the link to the meeting is [here](#).

Sincerely,

Keith Curry
President/CEO



Budget Summary

Balanced Budget

The budget is balanced utilizing revenues and fund balance to cover expenditures.

Integrated Planning and Budgeting

The District has used program review and/or strategic planning processes to determine their highest priority goals and objectives. This budget has been constructed to match District resources with those goals and objectives. It is important that the Compton Community College District maintain focus on student access, along with a fiscally responsible long-term vision. The following principles guided the Compton Community College District 2021-2022 Budget Planning Process:

1. Student learning and student success is a key to every recommendation and decision.
2. Programs and student support services will be of high quality and appropriately supported.
3. All efforts will be made to create and support revenue generating opportunities.
4. Creating a dynamic, flexible organization that can easily adapt as future changes to our State's economy unfold.

State Budget Update ¹

The California Community Colleges are the largest system of higher education in the nation, serving roughly one-quarter of the nation's community college students, or approximately 2.1 million students. The California Community Colleges provide basic skills, career education and undergraduate transfer education with 73 districts, 116 colleges and 78 educational centers.

The Administration continues to support the new Student-Centered Funding Formula (SCFF), including increasing completion and supporting low-income students. The Budget continues with the implementation SCFF, which was part of the Budget Act. The funding formula is an allocation based on total enrollment, the number of low-income students and the number of students who meet specified student success metrics, such as completion of a degree or certificate. The adapted revisions include:

- Distributing 70% based on enrollment, 20% based on enrollment of low-income students and 10% based on student success metrics.
- A student's highest outcome earned for a specified metric are included annually.
- Implementing the use of three-year average for all student success metrics.
- Extending hold harmless provisions for an additional year.
- Clarifying the definition of a transfer student for the purposes of the success metrics.



The 2021-2022 Budget provides an increase of \$395 million ongoing Proposition 98 General Fund, which includes \$371.2 million for a 5.07-percent cost-of-living adjustment and \$23.8 million for 0.50-percent enrollment growth. An increase of \$250 million one-time American Recovery Plan Act of 2021 funds to support emergency student financial assistance grants. An increase of \$42.4 million ongoing Proposition 98 General Fund to increase program funding and enable community college districts to support work-based learning opportunities for the Strong Workforce Program.

Significant Adjustments:

- Categorical Program Augmentations—An increase of \$64.2 million ongoing Proposition 98 General Fund to support budget augmentations for the Student Equity and Achievement Program, Extended Opportunity Programs and Services (EOPS), the Umoja Program, the MESA Program, and the Puente Project.
- Student Basic Needs—An increase of \$160 million Proposition 98 General Fund.
- An increase of \$120 million one-time Proposition 98 General Fund to support efforts to bolster CCC student retention rates and enrollment.
- CCC Facilities—General Obligation bond funding of \$581.4 million (\$577.9 million Proposition 51 of 2016 and \$3.5 million Proposition 55 of 2004), including \$8.2 million to start nine new capital outlay project and \$573.2 million for the construction phase of 32 projects anticipated to complete design by spring 2022. This allocation of Proposition 51 funding represents the next installment of the \$2 billion available to CCCs under Proposition 51.
- Deferred Maintenance—An increase of \$511 million one-time Proposition 98 General Fund to address deferred maintenance.

These are only highlights of some of the funding in the State’s Adopted budget. More information can be found at the following link: [Budget Summary \(ca.gov\)](https://www.ebudget.ca.gov/BudgetSummary).

¹ Retrieved from <http://www.ebudget.ca.gov/FullBudgetSummary.pdf>



Financial and Budget Policies

Delegation of Authority (Board Policy 6100)

The Board of Trustees delegates to the President/Chief Executive Officer (CEO) the authority to supervise the general business and fiscal affairs of the District to assure the proper administration of property and contracts, the budget, audit and accounting of funds, the acquisition of supplies, equipment and property, and the protection of assets and persons.

The President/CEO shall establish administrative regulations to assure that the District's business and fiscal transactions are in accordance with Board of Trustees Policies, Federal Law and Regulations, State Law and Regulations, the California Community Colleges Budget and Accounting Manual, and generally accepted accounting principles promulgated by the Governmental Accounting Standards Board.

As needed, the President/CEO shall recommend changes to Board of Trustee policies for Board approval.

The President/CEO shall further delegate to appropriate district officials' authorization to promulgate the administrative procedures necessary to implement Board of Trustee's Policies and the President/CEO's Administrative Regulations.

Budget Preparation (Board Policy 6200)

Each year, the President/Chief Executive Officer (CEO) shall present to the Board a budget, prepared in accordance with Title 5 and the California Community Colleges Budget and Accounting Manual. The schedule for presentation and review of budget proposals shall comply with state law and regulations and provide adequate time for Board study.

Budget development shall include the following:

- The annual budget shall support the District's master and educational plans.
- Board of Trustees review budget assumptions.
- Board of Trustees budget study sessions are scheduled.
- A public hearing is scheduled, in which interested persons may appear and address the Board regarding the proposed budget or any item in the proposed budget.
- Unrestricted general reserve shall be no less than ten (10) percent or regular general fund operating expenditures as defined by the Government Finance Officers Association (GFOA) best practices in community college budgeting appendix 1.
- Budget projections shall address long-term goals and commitments.
- President/CEO recommends annual prioritized planning requests resulting from the college-wide planning process.



The President/CEO shall establish the budget calendar and regulations necessary to carry out this policy.

Budget Management (Board Policy 6250)

The budget shall be managed in accordance with the California Code of Regulations Title 5 and the California Community Colleges Budget and Accounting Manual. Unrestricted revenues accruing to the District in excess of amounts in adopted Final Budget shall be added to the District's reserve for contingencies. The revenue is available for appropriation only upon a resolution of the Board that sets forth the need for immediate appropriation according to major budget object classifications in accordance with applicable law. Restricted Funds accruing to the District in excess of amounts in the adopted Final budget shall be appropriated by major object budget classifications only upon the approval of the Board of Trustees.

Board approval is required for changes between major object budget classifications or for interfund transfers. Transfers from the reserve for contingencies to any expenditure classification must be approved by a two-thirds vote of the members of the Board.

Federal and State grants for restricted purposes shall have all administrative and/or indirect charges assessed to the maximum amount permitted by federal or state regulations.

The President/Chief Executive Officer (CEO) shall establish the administrative regulations necessary to carry out this policy.

Fiscal Management (Board Policy 6300)

The President/Chief Executive Officer (CEO) shall establish administrative regulations to assure that the District's fiscal management is in accordance with the principles contained in Title 5, section 58311, including:

- Adequate internal controls exist.
- Fiscal objectives, procedures, and constraints are communicated to the Board and employees.
- Adjustments to the budget are made in a timely manner, when necessary.
- The management information system provides timely, accurate, and reliable fiscal information.
- Responsibility and accountability for fiscal management are clearly delineated.

The President/CEO shall also establish procedures that satisfy the U.S. Education Department General Administrative Regulations (EDGAR) Second Edition for any federal funds received by the District.

The books and records of the District shall be maintained pursuant to the California Community Colleges Budget and Accounting Manual.



As required by law, the Board shall be presented with a quarterly report showing the financial and budgetary conditions of the District.

As required by the Budget and Accounting Manual, expenditures shall be recognized in the accounting period in which the liability is incurred, and shall be limited to the amount budgeted for each major classification of accounts and to the total amount of the budget for each fund.

Investments (Board Policy 6320)

The President/Chief Executive Officer (CEO) is responsible for ensuring that the funds of the District are invested that are not required for the immediate needs of the District. Investments shall be in accordance with law.

Investments shall be made based on the following criteria:

- The preservation of principal shall be of primary importance.
- The investment program must remain sufficiently flexible to permit the District to meet all operating requirements.
- Transactions should be avoided that might impair public confidence.

The President/ CEO shall establish the regulations necessary to carry out this policy.

Audits (Board Policy 6400)

There shall be an annual external audit of all funds, books and accounts of the District in accordance with the regulations of Title 5. The President/Chief Executive Officer (CEO) shall assure that an annual external audit is completed. The President/ Chief Executive Officer (CEO) shall recommend a certified public accountancy firm to the Board with which to contract for the annual audit.

In addition, the President/ Chief Executive Officer (CEO) shall assure that annual audits are completed in compliance with the approval of the District's general obligation bond measure (Measure CC) authorized pursuant to Section 1 of Article XIII A of the California Constitution.

The President/ Chief Executive Officer (CEO) shall establish the regulations necessary to carry out this policy.



Planning and Budgeting Committee

The Planning and Budget Committee (PBC) serves as the steering committee for campus-wide planning and budgeting. The PBC assures that the planning and budgeting are interlinked and that the process is driven by the institutional priorities set forth in the Educational Master Plan and other plans adopted by the District. The PBC ensures that all plans are developed using data from program review and are linked to the District's mission statement and strategic initiatives. The PBC makes recommendations with respect to all global planning and budgeting issues. The PBC reports all committee activities to the campus community.

Responsibilities:

Planning

- Review and discuss outcomes of the Accreditation Self-Study, Comprehensive Master Plan, and other plans.
- Review and discuss planning process to make sure that programs plans were submitted in a timely fashion and that prioritization of goals and objectives took place.
- Review and discuss linkage between program plans and mission statement, strategic initiatives, and program reviews.

Budgeting

- Review and discuss annual Preliminary, Tentative, and Final Budget proposals and assumptions.
- Review and discuss District revenues and expenditures.
- Review and discuss long-range financial forecasting and planning.
- Review and discuss proposed midyear cuts/budget augmentation proposals and their linkage to budget and planning.

Communication

- Provide recommendations to the President/CEO regarding District planning and budgeting activities.
- Regularly inform the District community of the results of the planning and budgeting process.
- Periodically review and evaluate the effectiveness of PBC communications to the District community.



2021-2022 Budget Assumptions

The following 2021-2022 Budget Assumptions are recommended by the President/Chief Executive Officer.

I. Organization

The 2021-2022 Compton Community College District Budget Assumptions reflects information available at this time from the California Community Colleges Chancellor's Office, Governor's Proposed Budget, and District Management.

II. Unrestricted General Fund Budget Guidelines

- A. Estimated beginning balance: **\$18,489,011** (2021 Estimated Ending Balance)
- B. Estimated revenue including state and local sources: **\$47,224,000**
- C. Budget the General State Apportionment based on generation of **5,980** FTES (Hold Harmless)
- D. Offering **1,389** sections for the 2020-2021 year.
- E. Cost of Living Adjustment (COLA) increase: **5.07%** (Governors Budget Proposal)
- F. Budget for the GASB "pay as you go" costs for Retiree Benefits: **\$600,000** (Estimate based on annualized 2021 actual costs)
- G. Pension contributions: Public Employee Retirement System (PERS) employer contributions at 22.91% and State Teachers Employee Retirement System (STRS) at 16.92% (Chancellor's Office Analysis of the Governor's May Revise).
- H. Unemployment Insurance increased from 0.5% to 0.5% (LACOE)
- I. Budget for projected utility increases of 1%.
- J. Budget to fill the following full-time faculty positions:
 - 1. History/Ethnic Studies
 - 2. Journalism/ English –Social Media
 - 3. Nursing Instructor (2 Positions)
 - 4. Political Science
 - 5. Special Resource Center Guided Pathways Counselor
- K. Budget to fill the following full-time classified position:
 - 1. Compliance Investigator/American with Disabilities Compliance Coordinator
- L. Budget to transfer the following full-time staff positions in Information Technology Department from the Compton Recovery Fund to the Unrestricted Fund (\$500,000).
 - 1. Business Analyst
 - 2. Helpdesk Technician (2 Positions)
 - 3. Network Support Specialist
- M. Budget to fill the following full-time management position:
 - 1. Director of Black and Males of Color Success – Restricted Fund
- N. Budget for the following one-time Augmentations/Enhancements (\$600,000):
 - 1. Enrollment Management Plan (\$100,000)
 - 2. Budget Augmentations and Enhancements (\$250,000)
 - 3. Teaching and Learning Professional Development Proposals (\$250,000)



- O. Budget for Line of Credit debt expense of \$1,681,841, which includes a one-time augmentation of \$500,000.
- P. Budget for Other Postemployment Benefit (OPEB) contribution of \$1,250,000, which includes a one-time augmentation of \$1,000,000.
- Q. Budget for the California Public Entity Pension Stabilization Fund (PERS/STRS) contribution of \$500,000, which includes one-time augmentation of \$300,000.
- R. Reserve the following expenditures from the ending balance (\$4,450,000):
 - 1. Compton College Enterprise Resource Planning System (\$3,700,000)
 - 2. Compton Community College District Personnel Commission (\$400,000)
 - 3. One-time augmentations for future Compton College Fire Academy equipment (\$350,000).
- S. Budget for an inter-fund transfer out:
 - 1. Transfer \$400,000 to the Property & Liability Fund to pay cost of property and liability insurance.
 - 2. Transfer \$150,000 to the Child Development Fund to support the operational costs for the Child Development Center.
 - 3. Transfer \$3,500,000 to the Capital Outlay Fund to pay District required match for the Visual & Performing Arts Replacement Project.
 - 4. Transfer \$350,000 to Capital Outlay Fund to pay for E-Sports Facilities Project.

COMPTON COMMUNITY COLLEGE DISTRICT
2021-2022 FINAL BUDGET
GENERAL FUND UNRESTRICTED - FUND 01.0
REVENUE

Account Number	Description	2019-2020 Actuals	2020-2021 Unaudited Actuals	2021-2022 Budget
BEGINNING BALANCE JULY 1		12,596,822	17,156,398	18,489,011
ADJUSTMENT		(7,000)	-	-
ADJUSTED BEGINNING BALANCE JULY 1		<u>12,589,822</u>	<u>17,156,398</u>	<u>18,489,011</u>
 <u>REVENUE</u>				
<u>FEDERAL REVENUE</u>				
8190	Other Federal Revenue	-	-	-
Total Federal Revenue		-	-	
 <u>STATE REVENUE</u>				
8610	Principal Apportionment	28,161,246	19,212,697	26,358,000
8604	Part-time Faculty Health Benef		1,110	-
8606	Part-Time Faculty Apportionment	117,298	146,072	146,000
8612	Prior Year Apportionment Correction	(125,268)	2,940,735	-
8614	Enrollment Fee Administration	72,641	88,928	72,000
8620	Full Time Faculty Apportionment	265,630	265,630	265,000
8630	Education Protection Account Funds	4,459,902	8,289,178	8,500,000
8670	State Tax Subventions	24,518	23,540	25,000
8679	Other Tax Relief Subvention	311	435	
8680	Lottery Funds	782,646	1,067,308	785,000
8690	On behalf contribution to STRS	1,565,422	1,362,759	1,580,000
8691	Mandated Block Grant	171,870	-	172,000
Total State Revenue		<u>35,496,216</u>	<u>33,398,393</u>	<u>37,903,000</u>

COMPTON COMMUNITY COLLEGE DISTRICT
2021-2022 FINAL BUDGET
GENERAL FUND UNRESTRICTED - FUND 01.0
REVENUE

Account Number	Description	2019-2020 Actuals	2020-2021 Unaudited Actuals	2021-2022 Budget
	<u>LOCAL REVENUE</u>			
8811	District Taxes - Secured Roll	4,733,730	5,048,287	5,100,000
8812	District Taxes - Supplemental	98,363	146,261	140,000
8813	District Taxes - Unsecured Roll	70,722	51,022	71,000
8816	District Taxes - Prior Years	49,816	141,304	100,000
8818	Redevelopment Increment	563,800	757,462	500,000
8819	Redevelopment Agency Funds	271,986	333,949	200,000
8830	Contract Services	5,200	33,310	6,000
8840	Sales and Commissions	71,877	52,157	70,000
8850	Rentals and Leases	43,671	49,055	45,000
8860	Interest and Investment Income	199,999	104,166	130,000
8874	Enrollment Fees (net of BFAP)	1,538,456	2,211,537	2,000,000
8879	Transcript Fees	786	269	1,000
8880	Non-Resident Tuition	53,070	163,964	45,000
8885	Non-Resident Tuition-Out of Country	24,282	24,203	3,000
8890	Other Local Revenues	802,416	671,915	400,000
8892	Redevelopment Agency Asset	35,715	26,800	30,000
8893	Miscellaneous Income	-	-	-
8895	Indirect Cost	23,002	-	480,000
Total Local Revenue		<u>8,586,891</u>	<u>9,815,660</u>	<u>9,321,000</u>
	<u>INCOMING TRANSFERS</u>			
8895	Contributions from Other Funds	2,500,000	-	-
Total Incoming Transfers		<u>2,500,000</u>	<u>-</u>	<u>-</u>
TOTAL REVENUE - ALL SOURCES		<u>46,583,107</u>	<u>43,214,053</u>	<u>47,224,000</u>
TOTAL BEGINNING BALANCE AND REVENUE		<u>59,172,929</u>	<u>60,370,451</u>	<u>65,713,011</u>

COMPTON COMMUNITY COLLEGE DISTRICT
2021-2022 FINAL BUDGET
GENERAL FUND UNRESTRICTED - FUND 01.0
EXPENDITURES

Account Number	Description	2019-2020 Actuals	2020-2021 Unaudited Actuals	2021-2022 Budget
	<u>ACADEMIC SALARIES</u>			
1100	Regular Schedule, Teaching	6,580,427	6,589,896	7,391,970
1200	Regular Schedule, Non-Teaching	3,129,829	3,509,053	3,428,500
1300	Other Schedule, Teaching	3,674,697	3,404,517	3,835,000
1400	Other Schedule, Non-Teaching	307,175	313,218	454,030
Total Academic Salaries		<u>13,692,128</u>	<u>13,816,684</u>	<u>15,109,500</u>
	<u>CLASSIFIED SALARIES</u>			
2100	Full Time	5,621,866	6,445,222	7,303,590
2200	Instructional Aides, Regular	683,786	682,164	705,220
2300	Student Help, Hourly and Overtime	669,112	350,212	778,120
2400	Instructional Aides, Other	163,076	150,991	144,030
Total Classified Salaries		<u>7,137,840</u>	<u>7,628,588</u>	<u>8,930,960</u>
	<u>STAFF BENEFITS</u>			
3100	State Teachers' Retirement	4,399,987	4,038,697	4,414,197
3200	Public Employees' Retirement	1,738,626	1,660,786	2,103,780
3300	Social Security - OASDI/Medicare	667,963	826,170	935,870
3400	Health and Welfare - Medical	6,407,457	5,523,145	4,355,600
3500	Unemployment Insurance	10,138	20,652	119,086
3600	Workers' Compensation Insurance	797,203	809,828	899,466
3700	Cash in Lieu of Insurance	238,220	263,930	233,840
3900	Retiree Benefits	58,033	66,662	57,200
Total Staff Benefits		<u>14,317,627</u>	<u>13,209,869</u>	<u>13,119,039</u>
	<u>BOOKS, SUPPLIES AND MATERIALS</u>			
4200	Books & Oth Reference Material	-	-	3,000
4300	Instructional Supplies	181,836	-	-
4400	Repairs and Supplies	13,919	128,757	143,800
4500-4700	Non-Instructional Supplies/Other	476,423	456,743	642,726
Total Books, Supplies and Materials		<u>672,178</u>	<u>585,500</u>	<u>789,526</u>

COMPTON COMMUNITY COLLEGE DISTRICT
2021-2022 FINAL BUDGET
GENERAL FUND UNRESTRICTED - FUND 01.0
EXPENDITURES

Account Number	Description	2019-2020 Actuals	2020-2021 Unaudited Actuals	2021-2022 Budget
<u>CONTRACT SERVICES AND OPERATING EXPENSES</u>				
5000	Other Supplies Hold			-
5100	Contract for Personal Services	953,211	1,087,649	1,091,288
5200	Travel, Conference and Training	164,001	80,793	278,280
5300	Dues and Memberships	47,450	111,802	98,700
5400	Insurance	92,840	91,449	96,500
5500	Utilities and Housekeeping Services	1,050,862	1,032,479	1,192,020
5600	Contracts, Rentals, and Repairs	1,208,905	1,130,580	1,471,280
5700	Legal, Elections, and Audit Expense	232,091	516,258	329,100
5800	Other Services, Postage, Advertising	747,356	790,347	1,039,860
5900	Miscellaneous	-	(21,477)	65,000
Total Contract Services and Operating Expenses		<u>4,496,716</u>	<u>4,819,880</u>	<u>5,662,028</u>
<u>CAPITAL OUTLAY</u>				
6100	Site Improvements	-	6,775	16,700
6300	Library Books	14,222	22,944	58,200
6400	Equipment	177,416	109,359	363,580
Total Capital Outlay		<u>191,638</u>	<u>139,078</u>	<u>438,480</u>
<u>OTHER OUTGO</u>				
7100	Debt Retirement	1,181,841	1,181,841	1,681,850
7300	Interfund Transfer	250,000	500,000	4,400,000
7600	Other Student Aid	76,562	0	43,000
Total Other Outgo		<u>1,508,403</u>	<u>1,681,841</u>	<u>6,124,850</u>
TOTAL EXPENDITURES / APPROPRIATIONS		<u>42,016,530</u>	<u>41,881,439</u>	<u>50,174,383</u>
RESERVE FOR COMPTON COLLEGE ERP		2,500,000	3,000,000	3,700,000
RESERVE FOR COMPUTER EQUIPMENT REPLACEMENT				1,000,000
RESERVE FOR PERSONNEL COMMISSION		300,000	400,000	400,000
RESERVE FOR FIRE ACADEMY		350,000	350,000	350,000
TOTAL ASSIGNED FUND BALANCE		<u>3,150,000</u>	<u>3,750,000</u>	<u>5,450,000</u>
TOTAL UNASSIGNED FUND BALANCE		<u>14,006,398</u>	<u>14,739,011</u>	<u>10,088,629</u>
TOTAL ENDING BALANCE/ RESERVES		17,156,398	18,489,011	15,538,629
GRAND TOTAL - EXPENDITURES / ENDING BALANCE / RESERVES		<u><u>59,172,929</u></u>	<u><u>60,370,451</u></u>	<u><u>65,713,011</u></u>



COMPTON COMMUNITY COLLEGE DISTRICT
 2021-2022 FINAL BUDGET
 GENERAL FUND RESTRICTED - FUND 01.1
 REVENUE

Account Number	Description	2019-2020 Actuals	2020-2021 Unaudited Actuals	2021-2022 Budget
	BEGINNING BALANCE JULY 1	1,193,912	1,543,793	1,738,296
		-	-	-
		1,193,912	1,543,793	1,738,296
	<u>FEDERAL REVENUE</u>			
8120	TRIO - Upward Bound-(31820)	275,339	372,503	288,770
8140	TANF (64050)	84,693	119,067	63,350
8150	Work Study (76210)	178,937	61,283	103,880
8190	DPSS - (64080)	100,250	91,185	102,620
8190	Foster & Kinship Care Ed (FKCE)- (12510)	16,830	-	41,283
8190	Summer Food Services Program (3401)	-	-	-
8190	Mentorlinks Grant (20600)	4,543	18,963	990
8190	YESS/ Basic Skill Reappropriation (64110)	(1,471)	36,044	
8190	Fed. Covid-19 Block Grant (76321)		219,658	
8190	HEERF II (76323)		1,208,141	4,883,628
8190	American Rescue Plan (76324)			11,554,000
8190	HSI Grant (76325)	-	-	395,681
8190	CAREs Act (CV-19) (76320)	648,735	1,269,202	-
	Total Federal Revenue	1,307,855	3,396,045	17,434,202



COMPTON COMMUNITY COLLEGE DISTRICT
 2021-2022 FINAL BUDGET
 GENERAL FUND RESTRICTED - FUND 01.1
 REVENUE

STATE REVENUE

8620	Guided Pathway (10070)	324,004	83,195	258,179
8620	Compton College Promise (10071)	107,840	125,090	111,687
8620	Strong Work Force (10090)	443,456	439,218	944,060
8620	Foster Care Education (12510)	83,189	69,406	64,101
8620	Assessment and Remediation for Nursing (22330)	87,075	87,075	81,010
8620	Nursing (22080)	22,495	-	-
8620	Certified Nurse Assistant (22350)	80,000	-	-
8620	Instructional Equipment (26990)	141,532	-	-
8620	Disabled Student Program Services (31010)	325,038	351,459	337,556
8620	Campus Safety Program	-	-	-
8620	Deaf & Hard of Hearing (22390)	-	-	22,723
8620	Student Equity and Achievement (34150)	2,290,482	1,693,893	2,304,528
8620	Re-entry Program (34180)	13,841	-	30,000
8620	Hunger Free Campus Support (36130)	31,738	-	-
8620	Extended Opportunity Program & Services (47000)	998,890	1,067,193	969,850
8620	Cooperative Agencies Resources for Education (47500)	440,041	479,961	431,965
8690	Special Trustee AB 318 Restricted (50010)	27,035	130,000	130,000
8620	Equal Employment Opportunity (50110)	22,745	-	10,000
8620	Professional development for classified employees (50111)	3,842	-	321
8620	District Professional Development (50112)			1,000
8620	Innovation and Effectiveness Grant (50113)		75,000	70,000
8620	Veterans Education Services (61050)	3,517	18,405	17,926
8620	CalWORKS (64060)	444,026	482,512	459,158
8620	Innovation and Effectiveness Grant (10000)	77,294	-	-
8650	Adult Education Consortium (64430)	530,526	1,154,794	537,400
8620	Retention & Enrollment (64901)			178,328
8620	Cal Fresh Outreach (64902)			30,343
8620	Undocumented Resources Liaisons (76202)			73,861
8620	Board Finan. Assist Prog Admin. Allowance (76250)	263,534	282,634	281,890
8620	Financial Aid Technology (76251)	58,628	46,311	40,000
8650	Strong Workforce-Regional (10100)	604,057	-	-
8680	Restricted Lottery	536,526	-	246,800
8690	COVID-19 Block Grant (76322)	-	269,633	213,481
8690	Other State Revenue	106,604	305,950	8,500
	Total State Revenue	8,067,954	7,161,729	7,854,667



COMPTON COMMUNITY COLLEGE DISTRICT
 2021-2022 FINAL BUDGET
 GENERAL FUND RESTRICTED - FUND 01.1
 REVENUE

Account Number	Description	2019-2020 Actuals	2020-2021 Unaudited Actuals	2021-2022 Budget
<u>LOCAL REVENUE</u>				
8890	Calbright Partnership (10002)		150,000	52,514
8890	Apple Partnership (10003)		0	96,159
8820	Michelson Grant (10004)			25,000
8820	Strong Workforce-Regional (10100)	(28,369)	563,045	1,081,620
8820	Human Resources (85000)	112,500	112,500	0
8830	Career Technical Education (11190)	165,751	200,672	82,500
8830	Career Advancement Academy (64990)	-	-	-
8820	DHS Mentoring Program (22390)	30,631	-	-
8820	National Science Fundation (22300)		-	299,999
8820	Compton 2024 Guided Pathway (42200)		150,000	244,180
8830	Futures Foundation Grants (43000)	58,809	12,500	40,000
8820	YESS ILP Grant (64110)	44,129	65,000	32,530
8830	Work Study (76210)	(3,316)	-	-
8830	Compton Unified Contract (64900)	14,118	-	122,330
8840	Sales and Commissions (60650)	23,884	-	12,500
8860	Interest and Investment Income	103,406	34,599	12,000
8876	Health Fees (69000)	370,897	165,138	87,560
8881	Parking Services Fees (8080-85)	116,492	5,244	100,000
8890	Auxiliary Services (60650)	207,664	-	20,000
8890	Other	5,016	-	-
Total Local Revenue		1,221,611	1,458,697	2,308,892
<u>INCOMING TRANSFERS</u>				
8980	Interfund Transfer In	-	-	-
8987	Contributions from Other Funds	-	-	-
Total Incoming Transfers		-	-	-
TOTAL REVENUE - ALL SOURCES		10,597,420	12,016,472	27,597,761
TOTAL BEGINNING BALANCE AND REVENUE		11,791,332	13,560,265	29,336,057



COMPTON COMMUNITY COLLEGE DISTRICT
2021-2022 FINAL BUDGET
GENERAL FUND RESTRICTED - FUND 01.1
EXPENDITURES

Account Number	Description	2019-2020 Actuals	2020-2021 Unaudited Actuals	2021-2022 Budget
EXPENDITURES / APPROPRIATIONS				
<u>ACADEMIC SALARIES</u>				
1100	Regular Schedule, Teaching	-	118,924	-
1200	Regular Schedule, Non-Teaching	1,181,132	1,346,746	1,647,880
1300	Other Schedule, Teaching	112,841	29,526	83,550
1400	Other Schedule, Non-Teaching	349,345	540,571	525,682
Total Academic Salaries		1,643,318	2,035,766	2,257,112
<u>CLASSIFIED SALARIES</u>				
2100	Full Time	1,903,383	2,183,070	2,225,220
2300	Student Help, Hourly and Overtime	500,161	193,856	650,661
2400	Instructional Aides, Other	119,772	109,948	108,000
Total Classified Salaries		2,523,316	2,486,874	2,983,881
<u>STAFF BENEFITS</u>				
3100	State Teachers' Retirement	256,877	261,883	359,684
3200	Public Employees' Retirement System	380,462	478,294	537,910
3300	Social Security - OASDI & Medicare	182,427	214,866	230,123
3400	Health and Welfare	426,752	490,352	582,714
3500	Unemployment Insurance	1,837	4,502	25,021
3600	Workers' Compensation Insurance	153,422	163,100	191,302
3700	Cash in Lieu of Insurance	64,243	67,973	66,420
Total Staff Benefits		1,466,020	1,680,972	1,993,174
<u>BOOKS, SUPPLIES AND MATERIALS</u>				
4100	Books	6,256	-	1,000
4300	Instructional Supplies	85,598	123,057	248,800
4500	Non-Instructional Supplies	414,425	658,452	1,222,487
4700	Food/Food Supplies	94,428	169,513	66,510
Total Books, Supplies, and Materials		600,707	951,022	1,538,797



2021-2022 FINAL BUDGET
 GENERAL FUND RESTRICTED - FUND 01.1
 EXPENDITURES

Account Number	Description	2019-2020 Actuals	2020-2021 Unaudited Actuals	2021-2022 Budget
<u>CONTRACT SERVICES AND OPERATING EXPENSES</u>				
5100	Contract Services	1,452,329	583,788	1,503,255
5200	Travel, Conference & In-Service Training	129,167	9,578	160,917
5300	Dues and Memberships	105,920	10,400	53,000
5600	Contracts, Rentals, and Repairs	93,531	160,659	41,400
5700	Legal & Regulatory Expenses	35,094	85,810	107,998
5800	Other Services, Postage, Advertising	272,560	506,507	8,252,069
Total Contracts Services and Operating Expenses		<u>2,088,601</u>	<u>1,356,743</u>	<u>10,118,639</u>
<u>CAPITAL OUTLAY</u>				
6100	Sites and Improvements	-	-	-
6200	Buildings	-	-	-
6300	Library Books	-	-	-
6400	Equipment	757,372	1,148,436	1,247,805
Total Capital Outlay		<u>757,372</u>	<u>1,148,436</u>	<u>1,247,805</u>
<u>OTHER OUTGO</u>				
7300	<u>Student Stipends</u>			60,000
7500	Other Student Aid	792,391	1,550,807	7,092,721
7600	Other Payments to/for Students	375,814	611,350	335,019
Total Other Outgo		<u>1,168,204</u>	<u>2,162,157</u>	<u>7,487,740</u>
TOTAL EXPENDITURES / APPROPRIATIONS		<u>10,247,538</u>	<u>11,821,970</u>	<u>27,627,148</u>
NET ENDING BALANCE / RESERVES		<u>1,543,793</u>	<u>1,738,296</u>	<u>1,708,909</u>
GRAND TOTAL - EXPENDITURES / ENDING BALANCE / RESERVES		<u>11,791,332</u>	<u>13,560,265</u>	<u>29,336,057</u>

COMPTON COMMUNITY COLLEGE DISTRICT
 2021-2022 FINAL BUDGET
 LINE OF CREDIT FUND - FUND 01.3
 REVENUE

Account Number	Description	2019-2020 Actuals	2020-2021 Unaudited Actuals	2021-2022 Budget
BEGINNING BALANCE JULY 1		<u>1,154,044</u>	<u>1,173,706</u>	<u>1,180,123</u>
REVENUE				
LOCAL REVENUE				
8860	Interest	<u>19,662</u>	<u>6,417</u>	<u>10,000</u>
Total Local Revenue		19,662	6,417	10,000
INCOMING TRANSFERS				
8980	Interfund Transfer-General Unrestricted	<u>-</u>	<u>-</u>	<u>-</u>
Total Incoming Transfers		<u>-</u>	<u>-</u>	<u>-</u>
TOTAL REVENUE - ALL SOURCES		<u>19,662</u>	<u>6,417</u>	<u>10,000</u>
TOTAL BEGINNING BALANCE AND REVENUE		<u><u>1,173,706</u></u>	<u><u>1,180,123</u></u>	<u><u>1,190,123</u></u>

COMPTON COMMUNITY COLLEGE DISTRICT
2021-2022 FINAL BUDGET
LINE OF CREDIT FUND - FUND 01.3
EXPENDITURES

Account Number	Description	2019-2020 Actuals	2020-2021 Unaudited Actuals	2021-2022 Budget
EXPENDITURES / APPROPRIATIONS				
<u>CLASSIFIED SALARIES/BENEFITS</u>				
2100	Special Services Professional	-	-	-
2300	Student Help, Hourly and Overtime	-	-	-
3000	Benefits	-	-	-
Total Classified Salaries/Benefits		-	-	-
<u>BOOKS, SUPPLIES AND MATERIALS</u>				
4550	Supplies	-	-	-
Total Books, Supplies, and Materials		-	-	-
<u>OTHER OPERATING EXPENSES</u>				
5100	Contract Services	-	-	-
5620	Scheduled Maintenance Contracts	-	-	-
5640	Other Rentals	-	-	-
5660	Rents, Leases and Repairs	-	-	-
5860	Multi-Media Advertising	-	-	-
5890	Miscellaneous Services	-	-	-
Other Operating Expenses		-	-	-
<u>CAPITAL OUTLAY</u>				
6120	Site Improvement	-	-	-
6200	Buildings	-	-	-
6400	New Equipment	-	-	-
Total Capital Outlay		-	-	-
<u>OTHER OUTGO</u>				
7300	Interfund Transfer - General Fund	-	-	-
Total Other Outgo		-	-	-
TOTAL EXPENDITURES / APPROPRIATIONS		-	-	-
NET ENDING BALANCE / RESERVES		<u>1,173,706</u>	<u>1,180,123</u>	<u>1,190,123</u>
GRAND TOTAL - EXPENDITURES / ENDING BALANCE / RESERVES		<u><u>1,173,706</u></u>	<u><u>1,180,123</u></u>	<u><u>1,190,123</u></u>

COMPTON COMMUNITY COLLEGE DISTRICT
 2021-2022 FINAL BUDGET
 COMPTON RECOVERY FUND - FUND 01.9
 REVENUE

Account Number	Description	2019-2020 Actuals	2020-2021 Unaudited Actuals	2021-2022 Budget
BEGINNING BALANCE JULY 1		<u>3,997,786</u>	<u>985,725</u>	<u>1,294,776</u>
REVENUE				
STATE REVENUE				
8690	State Revenue	-	2,250,000	1,129,350
LOCAL REVENUE				
8860	Interest	<u>47,353</u>	<u>5,564</u>	<u>5,000</u>
Total Revenue		47,353	2,255,564	1,134,350
TOTAL REVENUE - ALL SOURCES		<u>47,353</u>	<u>2,255,564</u>	<u>1,134,350</u>
TOTAL BEGINNING BALANCE AND REVENUE		<u><u>4,045,139</u></u>	<u><u>3,241,289</u></u>	<u><u>2,429,126</u></u>

COMPTON COMMUNITY COLLEGE DISTRICT
2021-2022 FINAL BUDGET
COMPTON RECOVERY FUND - FUND 01.9
EXPENDITURES

Account Number	Description	2019-2020 Actuals	2020-2021 Unaudited Actuals	2021-2022 Budget
EXPENDITURES / APPROPRIATIONS				
<u>CLASSIFIED SALARIES/BENEFITS</u>				
2100	Full Time	338,742	475,437	170,600
2300	Student Help, Hourly and Overtime		2,978	
Total Classified Salaries		338,742	478,415	170,600
3200	Public Employees' Retirement System	66,742	98,416	39,090
3300	Social Security - OASDI & Medicare	21,291	36,857	13,050
3400	Health AND welfare	51,342	61,292	12,000
3500	Unemployment Insurance	170	507	854
3600	Workers' Compensation Insurance	12,703	18,079	6,400
3700	CASH in Lieu of Benefits	3,370	3,373	7,000
Total Staff Benefit		155,618	218,522	78,394
<u>OTHER OPERATING EXPENSES</u>				
5100	Contract Services	1,528,856	1,079,281	1,724,700
5620	Maintenance Contracts	602,252	4,083	152,690
5890	Miscellaneous Services	19,500	-	-
Other Operating Expenses		2,150,608	1,083,364	1,877,390
<u>CAPITAL OUTLAY</u>				
6120	Site Improvement	-	-	-
6400	New Equipment	414,446	166,212	187,600
Total Capital Outlay		414,446	166,212	187,600
TOTAL EXPENDITURES / APPROPRIATIONS		3,059,414	1,946,514	2,313,984
NET ENDING BALANCE / RESERVES		985,725	1,294,776	115,142
GRAND TOTAL - EXPENDITURES / ENDING BALANCE / RESERVES		<u>4,045,139</u>	<u>3,241,289</u>	<u>2,429,126</u>



COMPTON COMMUNITY COLLEGE DISTRICT
 2021-2022 FINAL BUDGET
 CHILD DEVELOPMENT FUND - FUND 33.0

Account Number	Description	2019-2020 Actuals	2020-2021 Unaudited Actuals	2021-2022 Budget
BEGINNING BALANCE JULY 1		32,962	13,696	273,792
REVENUE				
<u>FEDERAL REVENUE</u>				
8190	Child Development Food Program	107,645	63,917	60,000
8190/8199	Child Care and Development Program (CCTR)	26,300	24,351	58,000
Total Federal Revenue		133,945	88,268	118,000
<u>STATE REVENUE</u>				
8621	Child Care and Development Program (CCTR)	166,786	213,107	150,000
8621	Child Care and Development Program (CSPP)	299,180	353,996	240,000
8622	Child Development Revenue	1,264	33	1,500
Total State Revenue		467,230	567,136	391,500
<u>LOCAL REVENUE</u>				
8860	Interest	-	91	-
8871	Child Development Services Fees	22,238	141	8,000
Total Local Revenue		22,238	232	8,000
<u>INCOMING TRANSFERS</u>				
8980	Contribution From General Fund	100,000	100,000	150,000
Total Incoming Transfers		100,000	100,000	150,000
TOTAL REVENUE - ALL SOURCES		723,413	755,635	667,500
TOTAL BEGINNING BALANCE AND REVENUE		756,375	769,331	941,292



COMPTON COMMUNITY COLLEGE DISTRICT
 2021-2022 FINAL BUDGET
 CHILD DEVELOPMENT FUND - FUND 33

Account Number	Description	2019-2020 Actuals	2020-2021 Unaudited Actuals	2021-2022 Budget
EXPENDITURES / APPROPRIATIONS				
<u>CLASSIFIED SALARIES</u>				
2100	Full Time	391,318	265,105	257,960
2200	Non-STRS Instructors	68,561	39,405	110,000
2300	Hourly and Overtime	33,584	-	5,500
2400	Instructional Aides, Other	1,158	-	10,000
Total Classified Salaries		494,621	304,510	383,460
<u>STAFF BENEFITS</u>				
3200	PERS	86,035	62,708	86,590
3300	Social Security - OASDI/Medicare	36,268	23,915	28,920
3400	Health & Welfare	57,412	57,584	48,000
3500	Unemployment Insurance	189	295	1,919
3600	Workers' Compensation	18,556	11,725	14,380
3700	Cash in Lieu of Insurance	15,978	10,883	14,000
Total Staff Benefits		214,438	167,110	193,809
<u>BOOKS, SUPPLIES AND MATERIALS</u>				
4500-4700	Non-Instructional Supplies (including Food)	26,891	9,527	75,230
Total Books, Supplies, and Materials		26,891	9,527	75,230
<u>OTHER OPERATING EXPENSES</u>				
5800	Other Services, Postage, Advertising	827	4,043	4,200
Other Operating Expenses		827	4,043	4,200
<u>OTHER OUTGO</u>				
7600	Other Payments To/ For Students	5,902	10,350	8,000
TOTAL EXPENDITURES / APPROPRIATIONS		742,679	495,540	664,699
NET ENDING BALANCE / RESERVES		13,696	273,792	276,593
GRAND TOTAL - EXPENDITURES / ENDING BALANCE / RESERVES		756,375	769,331	941,292



COMPTON COMMUNITY COLLEGE DISTRICT
2021-2022 FINAL BUDGET
CAPITAL OUTLAY PROJECTS FUND - FUND 41.0

Account Number	Description	2019-2020 Actuals	2020-2021 Unaudited Actuals	2021-2022 Budget
BEGINNING BALANCE JULY 1		<u>538,963</u>	<u>7,418,222</u>	<u>232,746</u>
REVENUE				
STATE REVENUE				
8618	Proposition 39 - Energy Conservation/Upgrades	21,930	31,020	9,890
8651	Comm. College Construction- Instructional Bldg #1	6,261,020	3,450,000	-
8651	Comm. College Construction- Instructional Bldg #2	1,571,796	60,000	12,377,760
8651	VPA			798,000
8651	PE Complex			21,534,000
8690	Physical Plant and Instructional Support			2,552,692
8652	Scheduled Maintenance Program	<u>336,145</u>	<u>-</u>	<u>-</u>
Total State Revenue		8,190,891	3,541,020	37,272,342
LOCAL REVENUE				
8860	Interest	5,603	17,440	8,000
8885	Capital Outlay Fee - Non-Residents	<u>-</u>	<u>-</u>	<u>-</u>
Total Local Revenue		5,603	17,440	8,000
INCOMING TRANSFERS				
8980	Interfund Transfer-General Unrestricted	-	-	3,850,000
Total Incoming Transfers		<u>-</u>	<u>-</u>	<u>3,850,000</u>
TOTAL REVENUE - ALL SOURCES		<u>8,196,494</u>	<u>3,558,461</u>	<u>41,130,342</u>
TOTAL BEGINNING BALANCE AND REVENUE		<u>8,735,457</u>	<u>10,976,683</u>	<u>41,363,088</u>



COMPTON COMMUNITY COLLEGE DISTRICT
 2021-2022 FINAL BUDGET
 CAPITAL OUTLAY PROJECTS FUND - FUND 41.0

Account Number	Description	2019-2020 Actuals	2020-2021 Unaudited Actuals	2021-2022 Budget
EXPENDITURES / APPROPRIATIONS				
<u>OTHER OPERATING EXPENDITURES</u>				
5700	Legal	-	-	-
5800	Miscellaneous Services	8,221	-	7,455
	Other Operating Expenditures	8,221	-	7,455
<u>CAPITAL OUTLAY</u>				
6100	Site Improvement	1,309,013	21,000	30,624,175
6200	Buildings	-	10,722,937	10,654,630
6400	New Equipment	-	-	-
	Total Capital Outlay	1,309,013	10,743,937	41,278,805
	TOTAL EXPENDITURES / APPROPRIATIONS	1,317,235	10,743,937	41,286,260
	NET ENDING BALANCE / RESERVES	7,418,222	232,746	76,828
	GRAND TOTAL - EXPENDITURES / ENDING BALANCE / RESERVES	8,735,457	10,976,683	41,363,088



COMPTON COMMUNITY COLLEGE DISTRICT
 2021-2022 FINAL BUDGET
 GENERAL OBLIGATION BOND MEASURE CC SERIES E FUND - FUND 42.1

Account Number	Description	2019-2020 Actuals	2020-2021 Unaudited Actuals	2021-20202 Budget
BEGINNING BALANCE JULY 1		<u>11,261,032</u>	<u>4,371,155</u>	<u>4,212,654</u>
REVENUE				
LOCAL REVENUE				
8860	Interest	158,022	23,872	10,000
8890	Other Local Revenue	-	-	-
Total		<u>158,022</u>	<u>23,872</u>	<u>10,000</u>
TOTAL REVENUE - ALL SOURCES		<u>158,022</u>	<u>23,872</u>	<u>10,000</u>
TOTAL BEGINNING BALANCE AND REVENUE		<u><u>11,419,054</u></u>	<u><u>4,395,027</u></u>	<u><u>4,222,654</u></u>



COMPTON COMMUNITY COLLEGE DISTRICT
 2021-2022 FINAL BUDGET
 GENERAL OBLIGATION BOND MEASURE CC SERIES E FUND - FUND 42.1

Account Number	Description	2019-2020 Actuals	2020-2021 Unaudited Actuals	2021-20202 Budget
EXPENDITURES / APPROPRIATIONS				
<u>OTHER OPERATING EXPENSES</u>				
5700	Legal	18,400	18,400	-
5800	Other Services	-	-	-
Total Other Operating Expenses		18,400	18,400	-
<u>CAPITAL OUTLAY</u>				
6100	Building/Site Improvement	509,485	22,431	-
6200	Buildings	6,427,869	14,947	3,709,260
6400	Equipment	92,145	126,594	503,390
Total Capital Outlay		7,029,499	163,973	4,212,650
TOTAL EXPENDITURES / APPROPRIATIONS		7,047,899	182,373	4,212,650
NET ENDING BALANCE / RESERVES		4,371,155	4,212,654	10,004
GRAND TOTAL - EXPENDITURES / ENDING BALANCE / RESERVES		11,419,054	4,395,027	4,222,654



COMPTON COMMUNITY COLLEGE DISTRICT
 2021-2022 FINAL BUDGET
 GENERAL OBLIGATION BOND MEASURE C SERIES A - FUND 42.2

Account Number	Description	2019-2020 Actuals	2020-2021 Unaudited Actuals	2021-2022 Budget
BEGINNING BALANCE JULY 1		<u>38,333,899</u>	<u>33,230,147</u>	<u>20,386,813</u>
REVENUE				
LOCAL REVENUE				
8860	Interest	645,491	159,074	100,000
8940	Proceeds from Bonds	-	-	-
Total		<u>645,491</u>	<u>159,074</u>	<u>100,000</u>
TOTAL REVENUE - ALL SOURCES		<u>645,491</u>	<u>159,074</u>	<u>100,000</u>
TOTAL BEGINNING BALANCE AND REVENUE		<u>38,979,390</u>	<u>33,389,221</u>	<u>20,486,813</u>



COMPTON COMMUNITY COLLEGE DISTRICT
 2021-2022 FINAL BUDGET
 GENERAL OBLIGATION BOND MEASURE C SERIES A - FUND 42.2

Account Number	Description	2019-2020 Actuals	2020-2021 Unaudited Actuals	2021-2022 Budget
EXPENDITURES / APPROPRIATIONS				
<u>OTHER OPERATING EXPENSES</u>				
5890	Other Services	706,953	1,811	-
	Other Operating Expenses	<u>706,953</u>	<u>1,811</u>	<u>-</u>
<u>CAPITAL OUTLAY</u>				
6100	Building/Site Improvement	-	-	-
6200	Buildings	5,042,290	12,634,155	20,246,810
6400	Equipment	-	366,442	140,000
	Total Capital Outlay	<u>5,042,290</u>	<u>13,000,598</u>	<u>20,386,810</u>
	TOTAL EXPENDITURES / APPROPRIATIONS	<u>5,749,243</u>	<u>13,002,408</u>	<u>20,386,810</u>
	NET ENDING BALANCE / RESERVES	<u>33,230,147</u>	<u>20,386,813</u>	<u>100,003</u>
	GRAND TOTAL - EXPENDITURES / ENDING BALANCE / RESERVES	<u><u>38,979,390</u></u>	<u><u>33,389,221</u></u>	<u><u>20,486,813</u></u>

COMPTON COMMUNITY COLLEGE DISTRICT
 2021-2022 FINAL BUDGET
 GENERAL OBLIGATION BOND SERIES 2013D FUND - FUND 42.8

Account Number	Description	2019-2020 Actuals	2020-2021 Uaudited Actuals	2021-2022 Budget
	BEGINNING BALANCE JULY 1	2,795,000	1,393,551	1,221,440
	ADJUSTMENT	-	-	-
	ADJUSTED BEGINNING BALANCE JULY 1	<u>2,795,000</u>	<u>1,393,551</u>	<u>1,221,440</u>
REVENUE				
LOCAL REVENUE				
8860	Interest	41,328	7,419	6,000
8890	Other Local Revenue	-	-	-
	Total	<u>41,328</u>	<u>7,419</u>	<u>6,000</u>
	TOTAL REVENUE - ALL SOURCES	<u>41,328</u>	<u>7,419</u>	<u>6,000</u>
	TOTAL BEGINNING BALANCE AND REVENUE	<u><u>2,836,328</u></u>	<u><u>1,400,970</u></u>	<u><u>1,227,440</u></u>

COMPTON COMMUNITY COLLEGE DISTRICT
 2021-2022 FINAL BUDGET
 GENERAL OBLIGATION BOND SERIES 2013D FUND - FUND 42.8

Account Number	Description	2019-2020 Actuals	2020-2021 Unaudited Actuals	2021-2022 Budget
EXPENDITURES / APPROPRIATIONS				
<u>OTHER OPERATING EXPENSES</u>				
5700	Legal and Audit Expense	48,738	13,114	-
5800	Other Services, Fees and Expenses	<u>3,071</u>	<u>442</u>	<u>-</u>
	Other Operating Expenses	51,809	13,556	-
<u>CAPITAL OUTLAY</u>				
6100	Building/Site Improvement	-	-	-
6200	Buildings	1,390,968	165,975	1,221,440
6400	New Equipment	<u>-</u>	<u>-</u>	<u>-</u>
	Total Capital Outlay	1,390,968	165,975	1,221,440
	TOTAL EXPENDITURES / APPROPRIATIONS	1,442,777	179,530	1,221,440
	NET ENDING BALANCE / RESERVES	<u>1,393,551</u>	<u>1,221,440</u>	<u>6,000</u>
	GRAND TOTAL - EXPENDITURES / ENDING BALANCE / RESERVES	<u><u>2,836,328</u></u>	<u><u>1,400,970</u></u>	<u><u>1,227,440</u></u>



COMPTON COMMUNITY COLLEGE DISTRICT
 2020-2021 FINAL BUDGET
 WORKERS' COMPENSATION FUND - FUND 61.0

Account Number	Description	2019-2020 Actuals	2020-2021 Unaudited Actuals	2021-2022 Budget
BEGINNING BALANCE JULY 1		3,116,805	531,192	861,985
<u>LOCAL REVENUE</u>				
8830	Contract Services	995,806	1,002,745	1,000,000
8860	Interest	44,667	1,448	10,000
Total Local Revenue		1,040,473	1,004,193	1,010,000
TOTAL REVENUE - ALL SOURCES		1,040,473	1,004,193	1,010,000
TOTAL BEGINNING BALANCE AND REVENUE		4,157,278	1,535,385	1,871,985
EXPENDITURES / APPROPRIATIONS				
<u>CONTRACT SERVICES/OPERATING EXPENSES</u>				
5450	Insurance	626,086	673,400	757,030
5733	Benefits/Claims Paid	-	-	-
5800	Other Services- Administrative Fees	-	-	6,970
Total Contract Services and Operating Expenses		626,086	673,400	764,000
<u>OTHER OUTGO</u>				
7300	Interfund Transfers	3,000,000	-	-
Total Other Outgo		3,000,000	-	-
TOTAL EXPENDITURES / APPROPRIATIONS		3,626,086	673,400	764,000
NET ENDING BALANCE / RESERVES		531,192	861,985	1,107,985
GRAND TOTAL - EXPENDITURES / ENDING BALANCE		4,157,278	1,535,385	1,871,985



COMPTON COMMUNITY COLLEGE DISTRICT
 2021-2022 FINAL BUDGET
 PROPERTY AND LIABILITY SELF-INSURANCE FUND - FUND 64.0

Account Number	Description	2019-2020 Actuals	2020-2021 Unaudited Actuals	2021-2022 Budget
BEGINNING BALANCE JULY 1		<u>726,101</u>	<u>466,514</u>	<u>446,003</u>
<u>LOCAL REVENUE</u>				
8860	Interest	6,420	862	1,000
8980	Contribution from Other Fund	<u>676,514</u>	<u>400,000</u>	<u>400,000</u>
Total Local Revenue		682,934	400,862	401,000
TOTAL REVENUE - ALL SOURCES		<u>682,934</u>	<u>400,862</u>	<u>401,000</u>
TOTAL BEGINNING BALANCE AND REVENUE		<u>1,409,035</u>	<u>867,376</u>	<u>847,003</u>
<u>EXPENDITURES / APPROPRIATIONS</u>				
<u>ACADEMIC SALARIES</u>				
1400	Other Schedule, Non-Teaching	<u>15,732</u>	<u>5,527</u>	-
Total Academic Salaries		15,732	5,527	-
<u>CLASSIFIED SALARIES</u>				
2300	Student Help, Hourly and Overtime	<u>18,898</u>	<u>11,566</u>	-
Total Classified Salaries		18,898	11,566	-
<u>STAFF BENEFITS</u>				
3100	State Teachers' Retirement	2,690	170	
3300	Social Security - OASDI/Medicare	1,201	791	
3400	Health and Welfare - Medical	1,970	918	
3500	Unemployment Insurance	14	14	
3600	Workers' Compensation Insurance	1,299	641	-
3700	Cash in Lieu of Insurance	<u>560</u>	-	
Total Staff Benefits		7,733	2,534	-
<u>BOOKS, SUPPLIES AND MATERIALS</u>				
4500-4700	Non-Instructional Supplies/Other	<u>36,289</u>	<u>12,837</u>	-
Total Books, Supplies and Materials		36,289	12,837	-
<u>CONTRACT SERVICES/OPERATING EXPENSES</u>				
5130	Contract Services	9,992	15,686	6,000
5400	Insurance	371,050	297,211	300,000
5700	Benefits Paid Claimants	184,326	56,667	200,000
5800	Other Services - Administrative Fee	<u>7,335</u>	<u>1,368</u>	<u>13,346</u>
Total Contract Services and Operating Expenses		572,703	370,933	519,346



Compton Community College District

Final Budget – FY2022

	<u>CAPTIAL OULAY</u>			
6400	Equipment	<u>291,166</u>	<u>17,976</u>	<u>-</u>
		291,166	17,976	-
TOTAL EXPENDITURES / APPROPRIATIONS		942,521	421,373	519,346
NET ENDING BALANCE / RESERVES		<u>466,514</u>	<u>446,003</u>	<u>327,657</u>
GRAND TOTAL - EXPENDITURES / ENDING BALANCE		<u>1,409,035</u>	<u>867,376</u>	<u>847,003</u>



COMPTON COMMUNITY COLLEGE DISTRICT
 2021-2022 FINAL BUDGET
 STUDENT FINANCIAL AID FUND - FUND 74.0

Account Number	Description	2019-2020 Actuals	2020-2021 Unaudited Actuals	2021-2022 Budget
BEGINNING BALANCE JULY 1		455,439	(394,506)	12,031
<u>REVENUE</u>				
<u>FEDERAL INCOME</u>				
8150	PELL Grant Program	9,446,719	6,423,588	11,560,000
Total Federal Income		9,446,719	6,423,588	11,560,000
<u>STATE REVENUE</u>				
8620	Cal Grants	707,580	937,900	750,000
8620	Student Success Completion	505,897	463,230	476,920
8620	Emergency Financial Aid	-	410,983	6,400
8620	Non-resident Dreamer Emergency Grant	-	-	-
8620	Disaster Relief Financial Aid	-	63,293	63,293
Total State Revenue		1,213,477	1,875,406	1,296,613
<u>LOCAL REVENUE</u>				
8860	Interest	8,726	1	5,000
8890	Other	31,349	-	-
Total Local Revenue		40,075	1	5,000
TOTAL REVENUE - ALL SOURCES		10,700,271	8,298,995	12,861,613
TOTAL BEGINNING BALANCE AND REVENUE		11,155,710	7,904,489	12,873,644



COMPTON COMMUNITY COLLEGE DISTRICT
 2021-2022 FINAL BUDGET
 STUDENT FINANCIAL AID FUND - FUND 74.0

Account Number	Description	2019-2020 Actuals	2020-2021 Unaudited Actuals	2021-2022 Budget
<u>EXPENDITURES / APPROPRIATIONS</u>				
	<u>OTHER OUTGO</u>			
7510	Supplemental Ed. Opportunity Grant	248,930	428,417	260,000
7520	PELL Grant Program	9,593,110	5,345,639	11,000,000
7530	Cal Grants	493,559	334,287	300,000
7620	Cal Grant (B&C)	764,879	1,339,573	756,400
7660	Student Success Completion	<u>449,738</u>	<u>444,542</u>	<u>540,213</u>
Total Other Outgo		11,550,216	7,892,458	12,856,613
TOTAL EXPENDITURES / APPROPRIATIONS		<u>11,550,216</u>	<u>7,892,458</u>	<u>12,856,613</u>
NET ENDING BALANCE / RESERVES		<u>(394,506)</u>	<u>12,031</u>	<u>17,031</u>
GRAND TOTAL - EXPENDITURES / ENDING BALANCE / RESERVES		<u>11,155,710</u>	<u>7,904,489</u>	<u>12,873,644</u>



APPENDIX



Base Revenue

The State of California “apportions” or distributes part of the State School Fund to the 73 community college districts in the State on the basis of each district’s “Full-Time Equivalent Students” (FTES). This apportionment, designated as the district’s total available general revenue is currently received from four sources:

Enrollment Fees
Property Tax
State General Apportionment
Education Protection Account (EPA)

The amount of enrollment fees, property taxes, and education protection account estimated to be received by the District is subtracted from the total apportionment calculated by the State. The balance remaining is the amount of state general apportionment that the district will receive during the fiscal year. If enrollment fees, property taxes, or education protection account received are higher than originally estimated, the State reduces that district's apportionment correspondingly. It is important to note that the funding provided from the Education Protection Account (EPA) is only temporary. The funding of EPA is set to expire at the end of 2030. At the end of the expiration terms of these temporary tax increases, the state would be obligated to fund districts the differences from the state general fund.

Student-Centered Funding Formula

The Student-Centered Funding Formula is all about ensuring community colleges are funded, at least in part, on how well their students are faring. The California’s community colleges receive state money by basing general apportionments – discretionary funds available to community college districts – on three calculations:

- A base allocation, which largely reflects enrollment.
- A supplemental allocation based on the numbers of students receiving a College Promise Grant, students receiving a Pell Grant and students covered by AB 540.
- A student success allocation based on outcomes that include the number of students earning associate degrees and credit certificates, the number of students transferring to four-year colleges and universities, the number of students who complete transfer-level math and English within their first year, the number of students who complete nine or more career education units and the number of student who have attained the regional living wage.

The Student Centered Funding Formula’s metrics are in line with the goals and commitment set forth in the California Community Colleges’ Vision for Success and can have a profound impact on closing achievement gaps and boosting key student success outcomes. It was created in coalition with organizations such as the Campaign for College Opportunity, Education Trust- West and other key stakeholders. Additional information can be found at:

[Student Centered Funding Formula | California Community Colleges Chancellor's Office \(cccco.edu\)](http://cccco.edu)



2023-2027 Five Year Construction Plan

It is recommended the Board of Trustees approve the Five Year Construction Plan. As required by the Community College Construction Act of 1980, Compton Community College District is submitting its 2023-2027 Five-Year Construction Plan and associated documents to the Office of the Chancellor of the California Community Colleges.

OCCUPANCY YEAR	PROJECT	AMOUNT
YEAR	PROJECT - FUNDING PHASE	AMOUNT
2020-2021	Instructional Building 1 Replacement	\$19,123,000
2021-2022	Instructional Building 2 Replacement	\$24,995,000
2021-2022	New Student Services Building	\$25,941,911
2022-2023	Administration Building Renovation	\$5,000,000
2022-2023	Vocational Technology Renovation	\$12,300,000
2023-2024	MIS Building Upgrade	\$1,000,000
2024-2025	Math Science Renovation	\$8,263,136
2024-2025	Physical Education Complex Replacement	\$46,067,000
2025-2026	Visual and Performing Arts Replacement	\$11,536,000
2026-2027	CDC (Abel Sykes) Renovation	\$5,216,771

2027-2028	Student Activities/Teaching and Learning Center	\$9,344,554
2027-2028	Maintenance Renovation/Replacement	\$2,744,687
2028-2029	Instructional Building #3 Replacement	\$7,496,000

The submittal to the Chancellor's Office will also include an Initial Project Proposals (IPP) for the Student Activities/Teaching and Learning Center Project and Maintenance Renovation/Replacement Project; and a Final Project Proposal (FPP) for the CDC Renovation Project



Enrollment Fees

1992-93	\$10 per unit for undergraduates, no maximum \$50 per unit for students with a bachelor’s or higher degreeNo maximum Fee increase effective Spring 1993 semester
1993-95	\$13 per unit for undergraduates \$50 per unit for students with a bachelor’s or higher degreeNo maximum Fee increase effective Fall 1993 semester
1995-98	\$50 per unit for students with a bachelor’s or higher degreeEliminated Spring 1996
1998-99	\$12 per unit, no maximum Fee decrease effective Fall 1998 semester
1999-03	\$11 per unit, no maximum Fee decrease effective Fall 1999 semester
2003-04	\$18 per unit, no maximum Fee increase effective Fall 2003 semester
2004-05	\$26 per unit, no maximum Fee increase effective Fall 2004 semester
2005-06	\$26 per unit, no maximum
2006-07	\$26 per unit Fall Semester 2006 Fee decrease to \$20/unit effective Winter 2007
2007-09	\$20 per unit, no maximum
2009-11	\$26 per unit, no maximum Fee increase effective Fall 2009 semester
2011-12	\$36 per unit, no maximum
2012-22	\$46 per unit, no maximum



Full-Time Faculty Obligation

Assembly Bill 1725 (Statutes of 1988, Education Code Section 87482.6) and implementing regulations (California Code of Regulations, Title 5, Sections 52015 and 53300, et seq.) established a goal for percentage of hours of credit instruction to be taught by full-time instructors at 75%. During the 1997 year, the Consultation Council proposed a revision to the regulations to include non-instructional faculty* as part of this goal. Regulations to incorporate this revision were adopted by the board of Governors. If the obligation is not met, the apportionment will be reduced by the statewide average of faculty replacement cost for each position below the obligation number.

<u>Fall Semester</u>	<u>Obligation</u>	<u>Actual</u>	<u>%</u>	<u>Statewide Average of Faculty Replacement**</u>
2006	81.4	112.20	84.7%	\$60,289
2007	35.4	91.00	76.2%	\$60,289
2008	22.4	84.00	66.08%	\$60,289
2009	22.4	79.00	55.4%	\$63,798
2010	22.4	82.30	52.3%	\$66,801
2011	22.4	81.38	52.18%	\$68,602
2012	22.4	80.00	55.75%	\$69,128
2013	24.4	88.00	53.67%	\$69,128
2014	24.4	96.00	59.59%	\$69,128
2015	24.4	99.00	60.38%	\$69,128
2016	29.0	105.00	57.31%	\$76,209
2017	30.0	101.00	59.35%	\$74,029
2018	28.0	96.0	60.50%	\$77,063
2019	30.0	101.16	60.94%	\$80,250
2020	27.0	138.10	69.10%	\$82,754

* Regulations were revised during the 1997-98 fiscal year to include non-instructional faculty effective fall 1998



Five-Year FTES Trend and Projections

<u>Fiscal Year</u>	<u>Total FTES</u>	<u>Total FTES</u>
2015-2016	Goal	Actual
Summer 15	916	758
Fall 15-Spring 16	5,144	4,678
Summer 16 (Transferred to fiscal year 2015-2016) ^[2]	0	570
Total	6,060	6,006
2016-2017	Goal	Actual
Summer 15	195	189
Fall 16 – Spring 17	5,375	4,291
Summer 16 (Transferred to fiscal year 2016-17)	490	-
Total	6,060	5,121
2017-2018	Goal	Actual
Summer 17	770	671
Fall 17 – Spring 18	4,737	4,462
Winter 18	259	288
Summer 18 (Transferred to fiscal year 2017-18) ^[3]	476	559
Total	6,242	5,980
2018-2019	Goal	Actual
Summer 18 (less 559 transferred to 2017-18)	789	49
Fall 18 – Spring 19	4,891	4,167
Winter 19	300	281
	5,980	4,497
2019-2020	Goal	Actual
Summer 19	614	468
Fall 19 – Spring 20	3,235	3,608
Winter 20	280	242
	4,129	4,318
2020-2021	Goal	Actual
Summer 20	507	457
Fall 20 – Spring 21	3,295	2,626
Winter 21	255	194
	4,057	3,277

[1] To achieve the 6,060 FTES funded enrollment the District borrowed 504 FTES from, the next fiscal year.

[2] To achieve the 6,006 FTES funded enrollment the District borrowed 570 FTES from, the next fiscal year.

[3] To achieve the 5,979 FTES funded enrollment the District borrowed 559 FTES from, the next fiscal year.



GLOSSARY



GLOSSARY OF FINANCE TERMS

This glossary is an attempt to explain community college finance terminology in language which makes sense to the general public. Most of the terms included have appeared in the text of this report. A few additional terms have been included which come up frequently in discussions of college budgets, revenues, and expenditures.

ACCOUNTING - The process of identifying, measuring, and communicating financial information to permit informed judgments and decisions by users.

ALLOCATION - Division or distribution of resources according to a predetermined plan.

ALTERNATIVE RETIREMENT PLAN (ARP) – An option to the STRS and PERS plans available to employees taking a part-time certificated teaching or management position.

APPORTIONMENT - Federal or State taxes distributed to college districts or other governmental units according to certain formulas.

APPROPRIATION - An allocation of funds made by a legislative or governing body for a specified time and purpose.

APPROPRIATION FOR CONTINGENCIES - That portion of the current fiscal year's budget that is not appropriated for any specific purpose but is held subject to intrabudget transfer; i.e., transfer to other specific appropriations as needed during the fiscal year.

ASSESSED VALUE - The value of land, homes, or businesses set by the county assessor for property tax purposes. Assessed value is either the appraised value of any newly built or purchased property or the value on March 1, 1975, of continuously owned property, plus an annual increase. This increased is tied to the California Consumer Price Index but may not exceed 2%.

AUGMENTATIONS – Augmentation requests should be based on needs assessment and/or program review. An augmentation is a one-time addition to the current year budget.

AUXILIARY OPERATIONS - Supportive services and/or specialized programs for the general benefit of the college. The governing board of a community college district may establish auxiliary organizations for the purpose of providing supportive services and specialized programs for the general benefit of its college. Education Code Section 72670 provides examples of entities that may be considered as auxiliary organizations.



AVERAGE DAILY ATTENDANCE (ADA) - The student workload unit formerly used as the basis for computation of State support for California Community Colleges. An ADA represents 525 class (contact) hours of student instruction/activity. The term ADA has been replaced by Full-Time Equivalent Student (FTES).

BASE FUNDING - Under current financing legislation, each district has a base amount of combined property taxes, enrollment fees, and apportionment which the State will fund during any fiscal year. This base is equivalent to the prior year's income if the district earned all the FTES it was allowed under its "cap". When enrollment declines, the following year's base is reduced.

BASE REVENUE - The district's total prior year revenue from state general apportionments, local property tax revenue, and student enrollment fees, adjusted when applicable for projected deficits.

BASE YEAR - A year to which reference is made when projecting a current condition.

BLOCK GRANT - A fixed sum of money, not linked to enrollment/FTES measures.

BOGW - BOARD OF GOVERNORS Enrollment Fee Waiver – A waiver of enrollment fees available to California residents who apply through the Financial Aid Office and meet various qualification criteria.

BOARD OF GOVERNORS – The statewide governing board of the community colleges. The members are appointed by the Governor. The Board hires the chancellor of the California Community Colleges and makes policy decisions that affect all districts. The Board may be directed by the legislature to regulate certain matters and it may choose to regulate others.

BOARD OF TRUSTEES - The local governing board of each community college district. Its members are elected from the service area. The board hires the chief administrator of the district and directs the operations of the district. It makes policy decisions that are permitted or mandated at the local level.

BOND - A means of long-term debt financing. See General Obligation Bond.

BOOKSTORE FUND - The fund designated to receive the proceeds derived from the district's operation of a community college bookstore (Education Code Section 81676). All necessary expenses, including salaries, wages, and cost of capital improvements for the bookstore may be paid from generated revenue.

BUDGET - A plan of financial operation for a given period for a specified purpose consisting of an estimate of revenue and expenditures (ideally, an educational plan expressed in dollars).



BUDGET ACT - The legislative vehicle for the state's budget appropriations. The constitution requires that it be passed by a two-thirds vote of each house and sent to the governor by June 15 each year. The governor may reduce or delete, but not increase, individual items.

BUDGETING - The process of allocating available resources among potential activities to achieve the objectives of an organization.

CAFETERIA FUND - The fund designated to receive all moneys from the sale of food or for any other services performed by the cafeteria. Costs incurred in the operation and maintenance of such cafeteria are to be paid from this fund.

CAP – A maximum limit.

CAPITAL PROJECTS FUND - Capital Projects are projects that involve the acquisition, construction, or maintenance of fixed assets, land, buildings, construction, or equipment.

CATEGORICAL FUNDS - Funds received by a district for a certain purpose which can only be spent for that purpose. Examples: funding for the disabled, EOP&S, scheduled maintenance, and matriculation.

CATEGORICAL PROGRAMS - Some college revenues are "categorical", as opposed to general purpose revenues, because they can only be used for specific activities. Usually these programs result from grants, contracts, or targeted federal or state legislation.

CHART OF ACCOUNTS - A systematic list of accounts applicable to a specific entity.

CHILD DEVELOPMENT FUND - The fund designated to account for all revenues for on or from the operation of childcare and redevelopment services.

COST OF LIVING ADJUSTMENTS (COLA) - An increase in funding for revenue limits or categorical programs. Current law ties COLAs to indices of inflation, although different amounts are appropriated in some years.

COMPREHENSIVE MASTER PLAN – see MASTER PLAN

CONSUMER PRICE INDEX (CPI) - A measure of the cost of living compiled by the United States Bureau of Labor Statistics. These indices of inflation are calculated regularly for the United States, California, some regions within California, and selected cities. The CPI is one of several measures of economic change.

COURSE CLASSIFICATION - All courses offered by a college are classified by area (examples: Letters and Science, Vocational, Community Services, etc.), by credit given, and by transferability, and this information is submitted to the State Chancellor's Office.



CURRENT EXPENSE OF EDUCATION (CEE) - ECS 84362 - The current General Fund operating expenditures excluding expenditures for food services, community services, object classifications, 6000 (except Equipment Replacement) and 7000, and other costs specified in law and regulations.

DEFERRED MAINTENANCE - Major repairs of buildings and equipment which have been postponed by college districts. Some matching state funds are available to districts which establish a deferred maintenance program. Beginning with the 1997-98 fiscal year, the program is described as scheduled maintenance.

DEFICIT – The amount by which a sum of money falls short of the required or expected amount.

DEFICIT SPENDING – Spending more than the amount of money received in a given year.

DISCRETIONARY ACTIVITIES AND EXPENDITURES – Costs associated with travel, supplies, copier expenses, part-time salaries or other activities in the operation of the College program that are not subject to contractual obligations.

EDUCATION CODE (ED CODE) - The primary body of law which regulates education in California. Additional laws are contained in the California Code of Regulations, Title 5, the Government Code, and general statutes.

EDUCATIONAL PLAN – A chapter in the Master Plan that reviews the operational plans for the next three years of ALL departments, work units and programs within all divisions in all vice presidential areas.

EDUCATIONAL REVENUE AUGMENTATION FUND (ERAF) – In 1992, the State of California began shifting local property tax revenues from cities, counties, and some special districts into funds to support schools and reduce the State general fund cost of education under Proposition 98.

ENCUMBRANCES - Obligations in the form of purchase orders, contracts, salaries, and other commitments for which part of an appropriation is reserved.

ENHANCEMENTS – Enhancement requests should be based on needs assessment and/or program review. An enhancement is an increase to the base budget.

ENROLLMENT/FTES CAP - A limit on the number of students (FTES) for which the State will provide funding.

EQUALIZATION - Funds allocated by the Legislature to raise districts with lower revenue limits toward the statewide average.



EXPENDITURES - Amounts disbursed for all purposes. Accounts kept on an accrual basis include all charges whether paid or not. Accounts kept on a cash basis include only actual cash disbursements.

FIFTY PERCENT LAW - Requires that 50% of district expenditures in certain categories must be spent for salaries and benefits of classroom instructors and some instructional aides. Salaries of counselors and librarians are not included in this classification.

FULL-TIME EQUIVALENT STUDENT (FTES) - An FTES is a student workload measure that represents 525 class (contact) hours of student instruction/activity in credit and non-credit courses. Full-time equivalent student (FTES) is one of the workload measures used in the computation of state support for California community colleges.

FUND - An independent fiscal and accounting entity with a self-balancing set of accounts for recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein.

FUND BALANCE - The difference between assets and liabilities.

G.O. BOND (GENERAL OBLIGATION BOND) – This financing source requires voter approval. On November 5, 2002, local voters approved Measure E for a total of \$394,516,464. Bond funds can only be used for construction, reconstruction, or replacement of facilities, including the furnishing and equipping of the facilities, or the acquisition of real property for facilities.

GENERAL FUND-RESTRICTED - The designation "Restricted" is used to account for resources available for the operation and support of the educational program that are specifically restricted by donors or other outside agencies as to their expenditures. Such externally imposed restrictions are contrasted with internally created designations imposed by the governing board. In general, unrestricted moneys can be used for any legal purpose deemed necessary. Restricted moneys are from a specific source which requires that the moneys be used for specific purpose(s).

GENERAL FUND-UNRESTRICTED – The designation "Unrestricted" is used to account for resources available for the general purposes of each community college district's operation and support of its educational program. Resources with uses restricted by donors or other outside agencies are accounted for in the General fund Restricted.

GENERAL RESERVE - An account to record the reserve which is budgeted to provide operating cash in the succeeding fiscal year until taxes and state funds become available.

GOVERNMENTAL ACCOUNTING STANDARDS BOARD (GASB) 34/35 – In November 1999, GASB issued Statements No. 34 and 35: "Basic Financial Statements – and Management's Discussion and Analysis – for Public Colleges and Universities, an Amendment of GASB Statement No. 34". GASB 35 specifies the reporting model format and focus of financial statements of state and local governments.



GOVERNMENTAL ACCOUNTING STANDARDS BOARD (GASB) 45 – GASB 45 requires that non-pension benefits for retirees, such as retiree health care, be shown as an accrued liability on the budget, similar to pension benefits. Rather than using pay-as-you-go for retiree benefits,

GASB 45 requires an estimate of the future value of such benefits for its retirees and then calculates an actuarially-derived yearly expense to be shown on its budget. While GASB 45 requires only accrued accounting of retiree benefits, failure to then fund the calculated annual liability may have additional audit and credit consequences.

INFLATION FACTOR - An increase in apportionment provided by the state to reflect the increased cost of operation due to inflation.

INSTRUCTIONAL ACTIVITIES AND EXPENDITURES – Expenditures for full-time and part-time faculty are considered when determining the costs of instructional activities.

LOTTERY - Approved by voters in November 1984, lottery games began in October 1985. Of the total lottery revenues generated, a minimum of 34% must be distributed to public schools and colleges for “education of pupils”. Lottery income has added about 3% to 4% to community college funding.

MANDATED COSTS - College district expenditures which occur as a result of federal or state law, court decisions, administrative regulations, or initiative measures.

MANDATORY ACTIVITIES AND EXPENDITURES – Costs from all full-time salaries and benefits (other than those directly related to instruction), contractual obligations, and operational requirements such as utilities, housekeeping, telephones, and trash removal are considered mandatory when preparing the budget. There are opportunities for identifying efficiencies within these areas.

MARGINAL FUNDING - A procedure whereby the gain or loss in funds for growth or decline in FTES is computed at a rate which is less than the average revenue per FTES.

MASTER PLAN - (sometimes called the Educational and Facilities Master Plan) – a written plan that results from a process by which the college assesses the needs of its educational service area and assures that all of its educational operations, facilities and other resources are effectively directed toward meeting those needs. A master plan includes chapters on the following: strategic plan, educational plan, technology plan, facilities plan, staffing plan, and resource plan.

NON-CREDIT FTES - FTES earned in non-credit courses, generally adult education.



NON-RESIDENT FEES - Students who have not been legal residents of the State of California for one year must pay non-resident fees to attend community colleges. These fees, which are set by the Board annually in accordance with State regulations, are currently \$160 per unit (2006-07).

OBJECT - Expenditure classification category of an item or a service purchased.

OTHER TRUST AND AGENCY FUNDS - Other Trust and Agency Funds are used to account for all other moneys held in a trustee capacity by the college or district for individuals, organizations, or clubs. Expendable trusts are established when the principal may be expended or disbursed. Such funds may be established and maintained in the appropriate county treasury or, as an alternative, the governing board may establish a bank account for each fund.

PLANNING AND BUDGETING COMMITTEE (PBC) - This committee serves as the steering committee for campus wide planning and budgeting. The PBC assures that the planning and budgeting are interlinked and that the process is driven by the institutional priorities set forth in the Educational Master Plan and other plans adopted by the college. The PBC makes recommendations to the president on all planning and budgeting issues and reports all committee activities to the campus community.

PER CAPITA PERSONAL INCOME - Income before taxes as estimated by the U.S. Department of Commerce.

PARTNERSHIP FOR EXCELLENCE (PFE) – In 1998, the State enhanced the community college budget on an FTES basis to be used to meet goals established for 2005-06 in 5 areas. Annual reports are submitted to the Board of Governors. Ed Code Section 84754 will sunset January 1, 2005.

PROGRAM-BASED FUNDING - A system whereby a program or activity generates revenue based on a formula or allocation without specifying where and how the funds must be spent.

PROPERTY OWNERS' TAX RELIEF - Residential property owners who occupy their own homes receive a property tax credit in California. As this results in reduced property tax revenues for tax-supported agencies such as community colleges, the State uses parts of its general revenues to cover the loss to the colleges.

PROPERTY TAXES - As described under "Apportionment", property taxes paid by district owners of residential and commercial property are a major source of funds for community colleges. For some years the State has adjusted apportionment to reflect actual property tax payments, so the total available to the colleges does not change as property tax payments rise or fall, but the State contributes more or less of the district's revenues from general revenues.



PROPOSITION 13 - An initiative amendment passed in June 1978, adding Article XIII A to the California Constitution. Tax rates on secured property are restricted to no more than 1% of full cash value. Proposition 13 also defined assessed value and required a two-third vote to change existing or levy other new taxes.

RESERVE - Funds set aside in a college district budget to provide for future expenditures or to offset future losses, for working capital, or for other purposes.

RESERVE FOR CONTINGENCIES – Funds set aside for a future emergency; a possibility that must be prepared against.

RESTRICTED FUNDS - Money which must be spent for a specific purpose either by law or by local board action.

REVENUE - Income from all sources.

REVENUE LIMIT - The specific amount of student enrollment fees, state and local taxes a college district may receive per pupil for its general education program. Annual increases are determined by Proposition 98 formula or the Legislature.

SCHEDULED MAINTENANCE - Major repairs of buildings and equipment which have been postponed by college districts. Some matching State funds are available to districts which establish a scheduled maintenance program. Prior to the 1997-98 fiscal year, the program was described as deferred maintenance.

SELF-INSURANCE FUNDS - (Education Code Section 81602) Funds designated to account for income and expenditures of self-insurance programs. This fund is maintained in the County treasury and used to provide for payments on deductible types of insurance policies and on losses or payments due to non-insured perils.

- The funds account for all activities of the self-insurance program and are operated as Internal Service Funds using accounting principles applicable to insurance companies. In accordance with internal service funds accounting, the self-insurance funds charge other funds for their proportionate share of the estimated claims and expenses incurred, plus contingencies, and reflect the receipt of money as revenue.
- Separate self-insurance funds may be established for each type of self-insurance or deductible activity (e.g., Workers' Compensation Self-Insurance Fund, Health Self-Insurance Fund, etc.); however, these separate funds may be consolidated into one self-insurance fund for state reporting purposes.
- The balances of the self-insurance funds are restricted and cannot be considered part of the working cash available to other funds in the district.



SHORTFALL - An insufficient allocation of money, requiring an additional appropriation or resulting in deficits.

SPLIT ROLL - A system for taxing business and industrial property at a different rate from individual homeowners.

STATE APPORTIONMENT - An allocation of state money to a district based on total available general revenues less property taxes and enrollment fees.

STRATEGIC PLANNING – A proactive, future-oriented process that includes external analyses designed to determine the needs of the service area, and internal analyses designed to assess the college's ability to meet those needs; focus is on the next three to five years.

STUDENT FINANCIAL AID FUNDS - Funds designated to account for the deposit and direct payment of government-funded student financial aid, including grants and loans or other moneys intended for similar purposes and the required district-matching share of payments to students.

SUBVENTIONS - Provision of assistance or financial support, usually from higher governmental units to local governments or college districts, for example, to compensate for loss of funds due to tax exemptions.

SUNSET - The termination of the regulations for a categorical program or regulation.

TIDELANDS OIL REVENUES - Money from oil on state-owned lands. When available, some of the revenues are appropriated for community college capital outlay needs.

TOP CODE - Taxonomy of Programs code number used in budget.

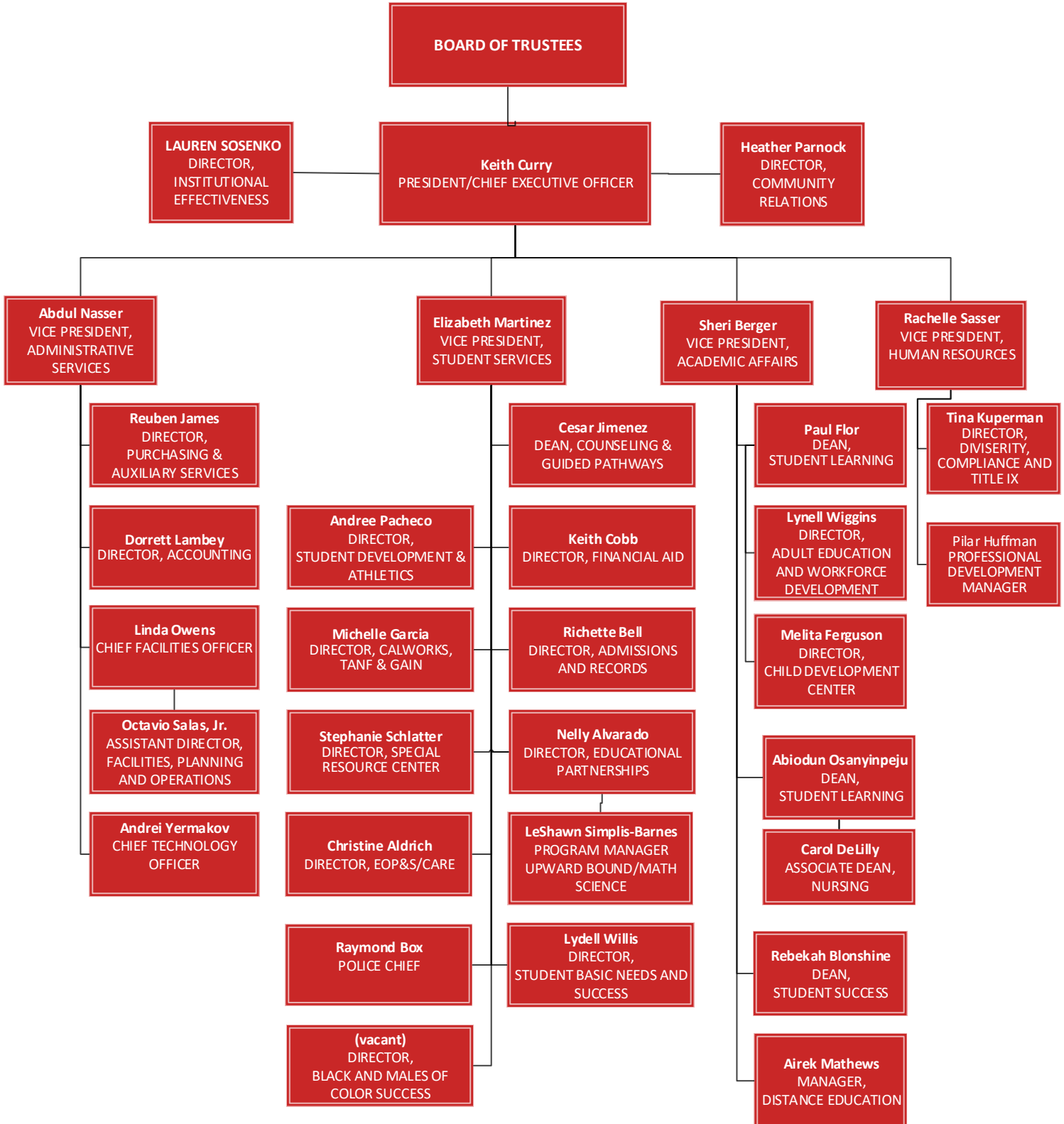
UNENCUMBERED BALANCE - That portion of an appropriation or allotment not yet expended or obligated.

UNFUNDED FTES - FTES which are generated in excess of the enrollment/FTES cap.

WSCH - "Weekly Student Contact Hours" are estimated hours of student "contact" with instructional personnel. WSCH, in turn, is the major element in the formula used to calculate FTES/ADA.

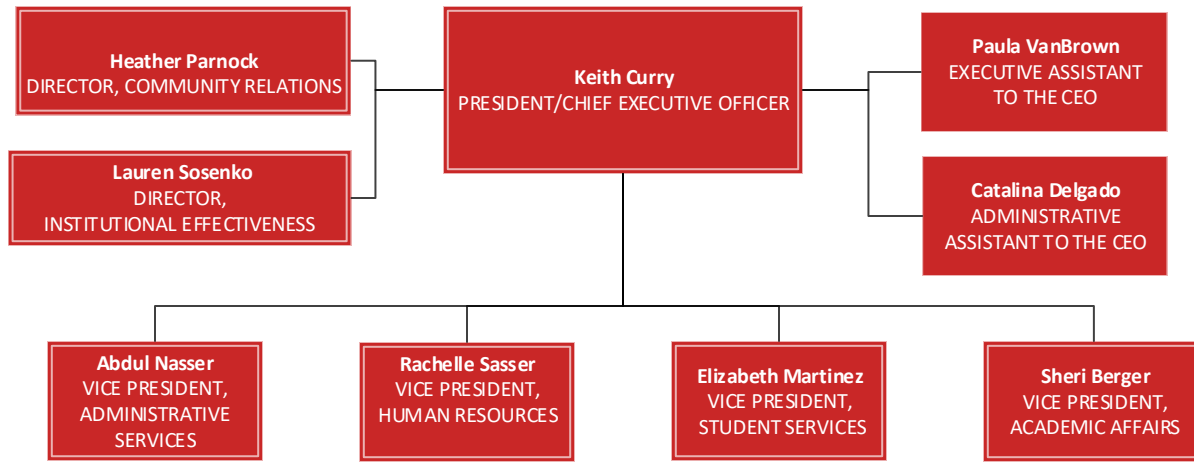


CCCD COMPTON COLLEGE 2021-2022 Organizational Structure

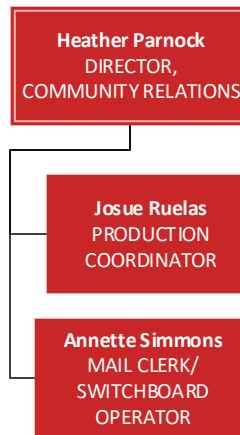




President/Chief Executive Officer

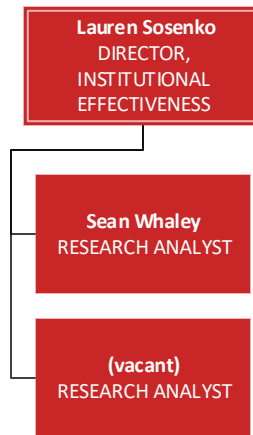


Community Relations

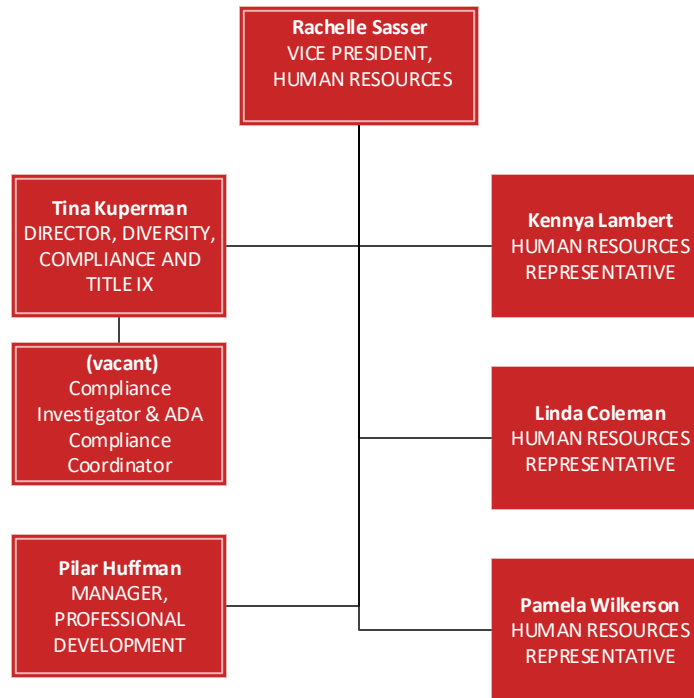




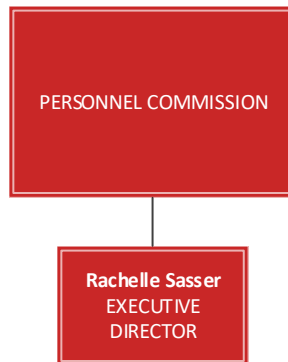
Institutional Effectiveness



Human Resources

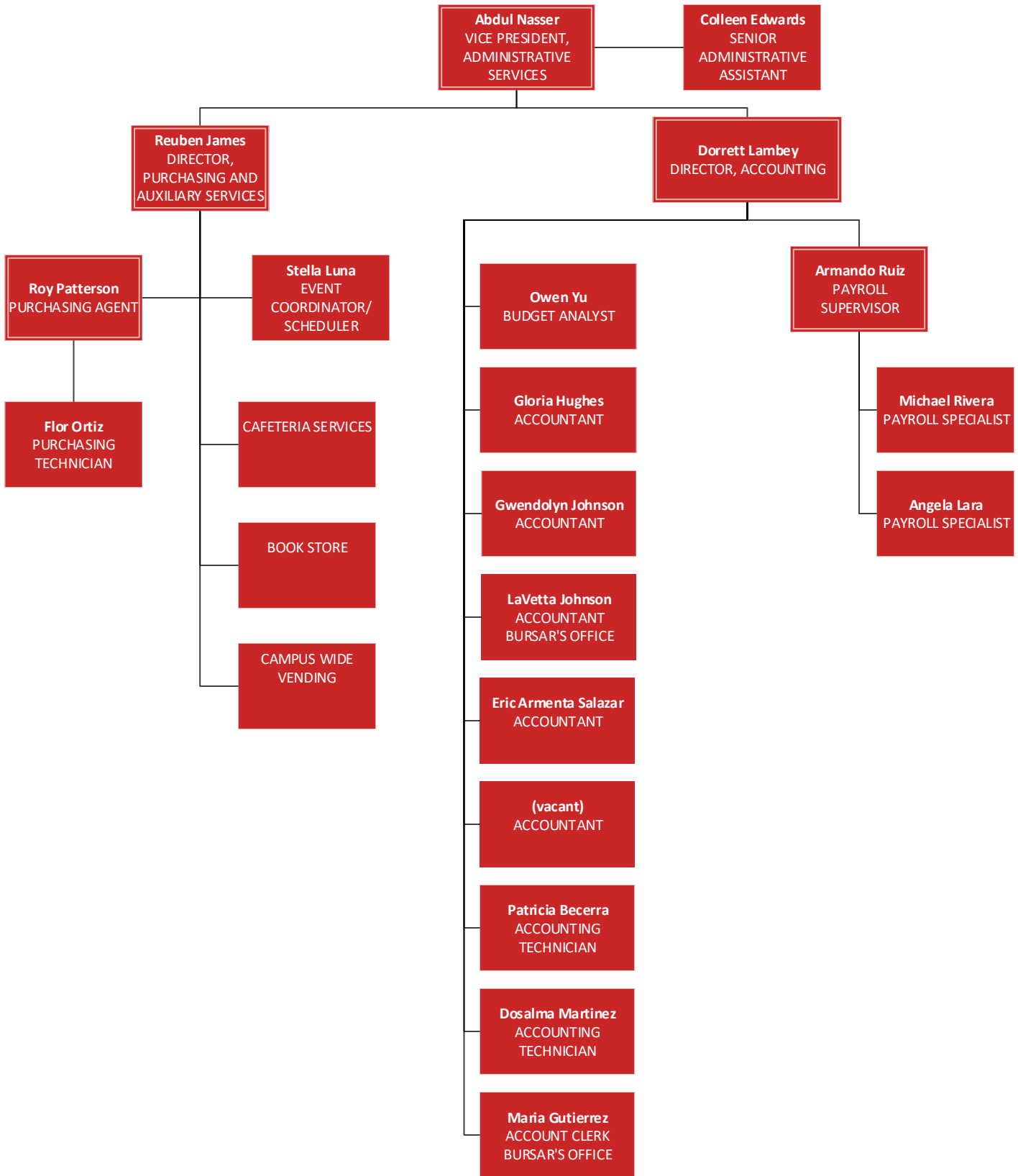


Personnel Commission



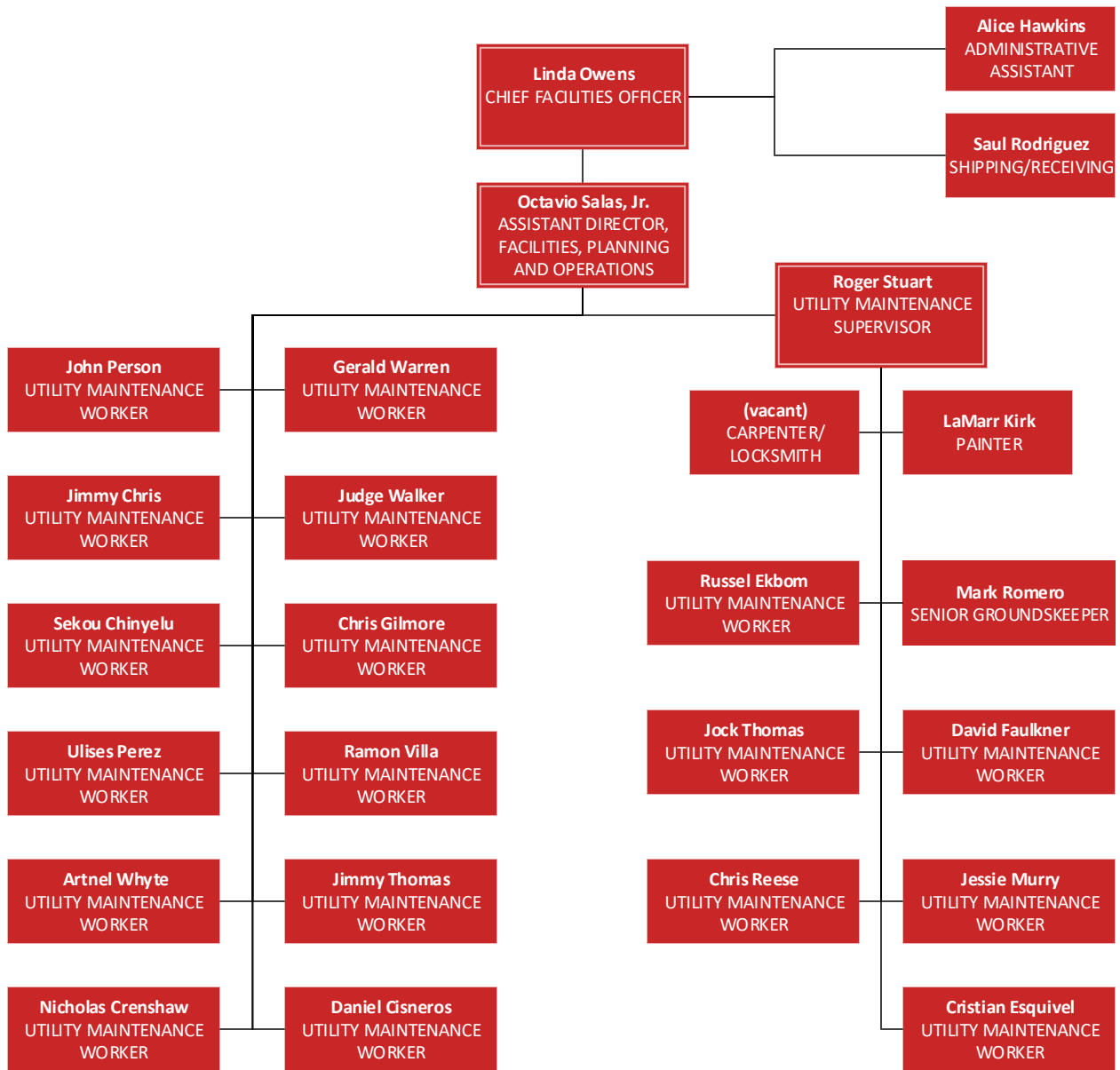


Administrative Services

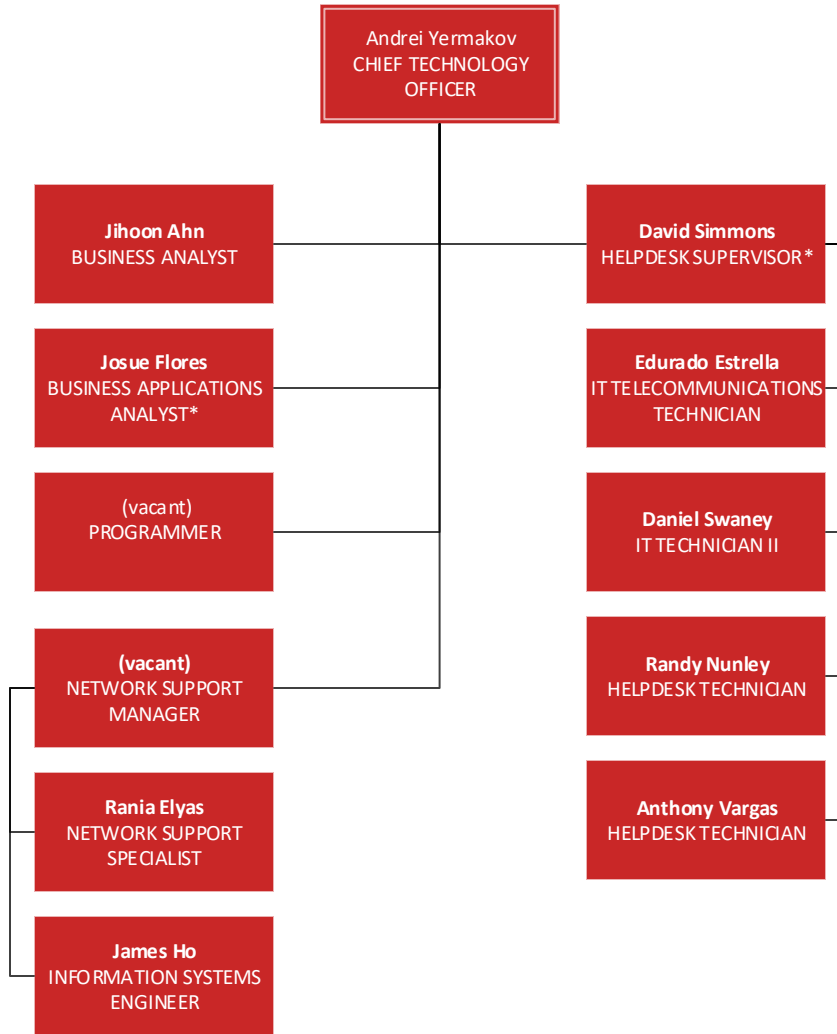




Maintenance and Operations

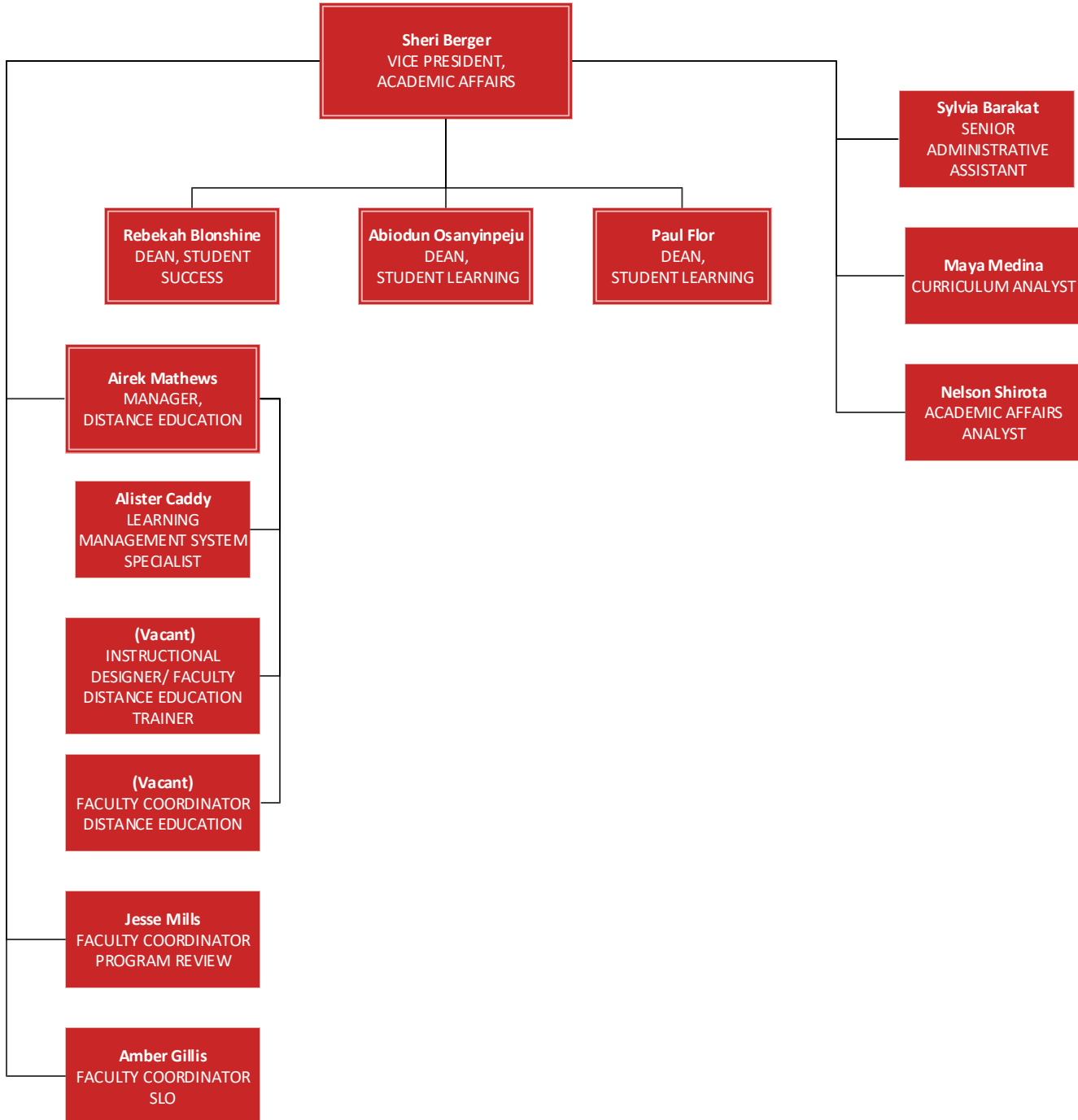


Information Technology Systems



*Funded with Compton College Recovery Funds through 06/30/2022

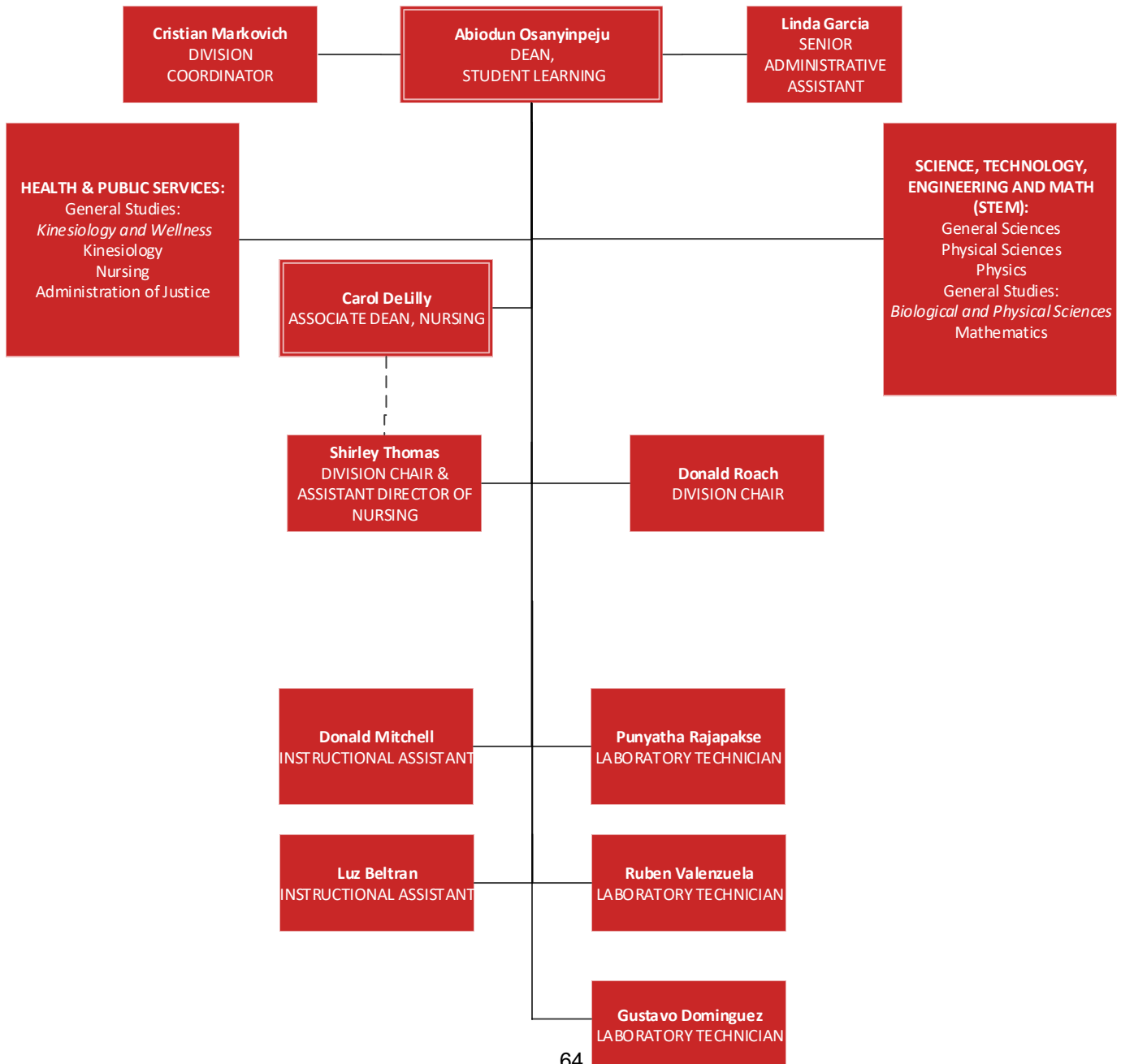
Academic Affairs





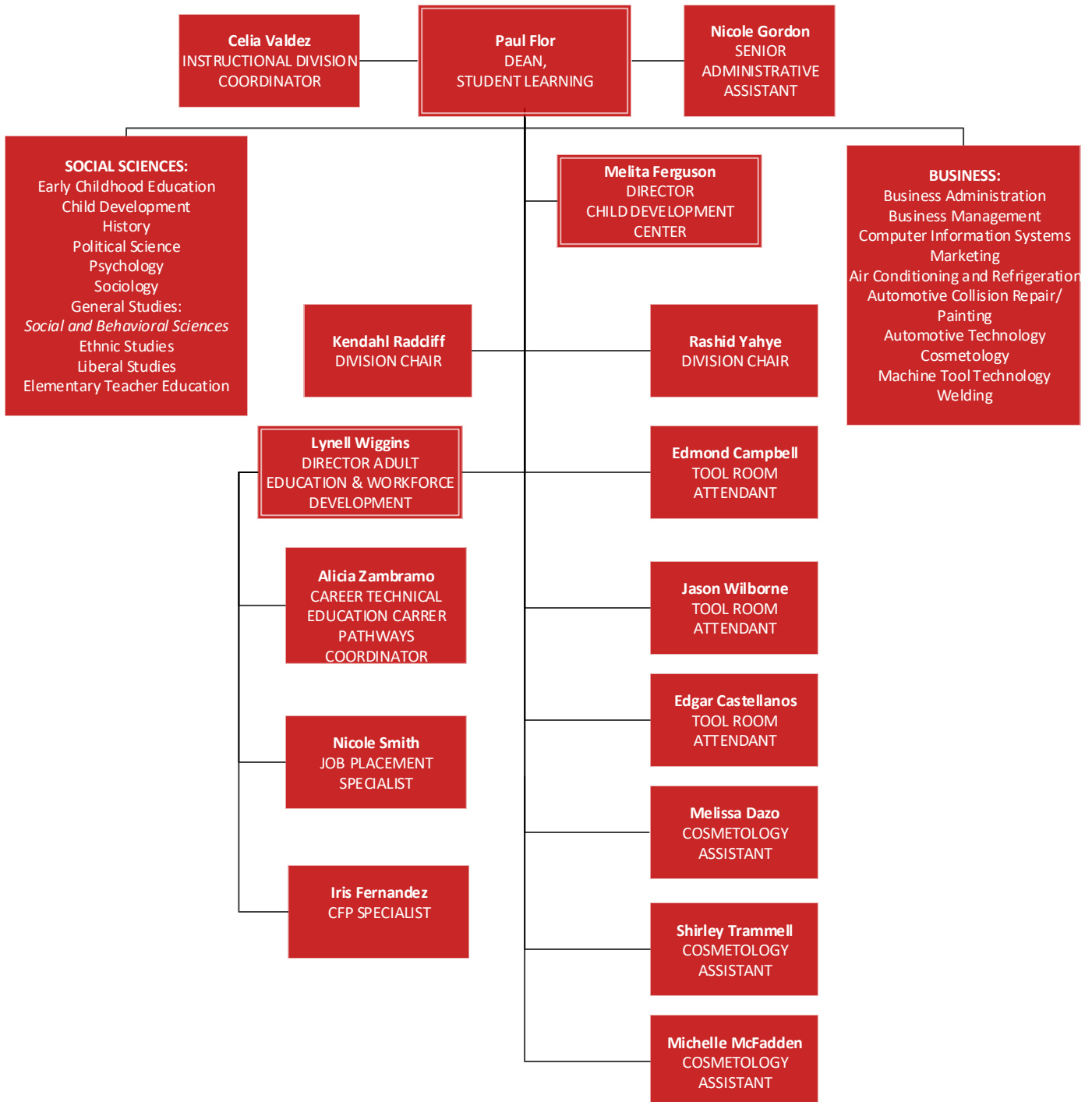
GUIDED PATHWAYS

Divisions: Health & Public Services Science, Technology, Engineering and Math (STEM)

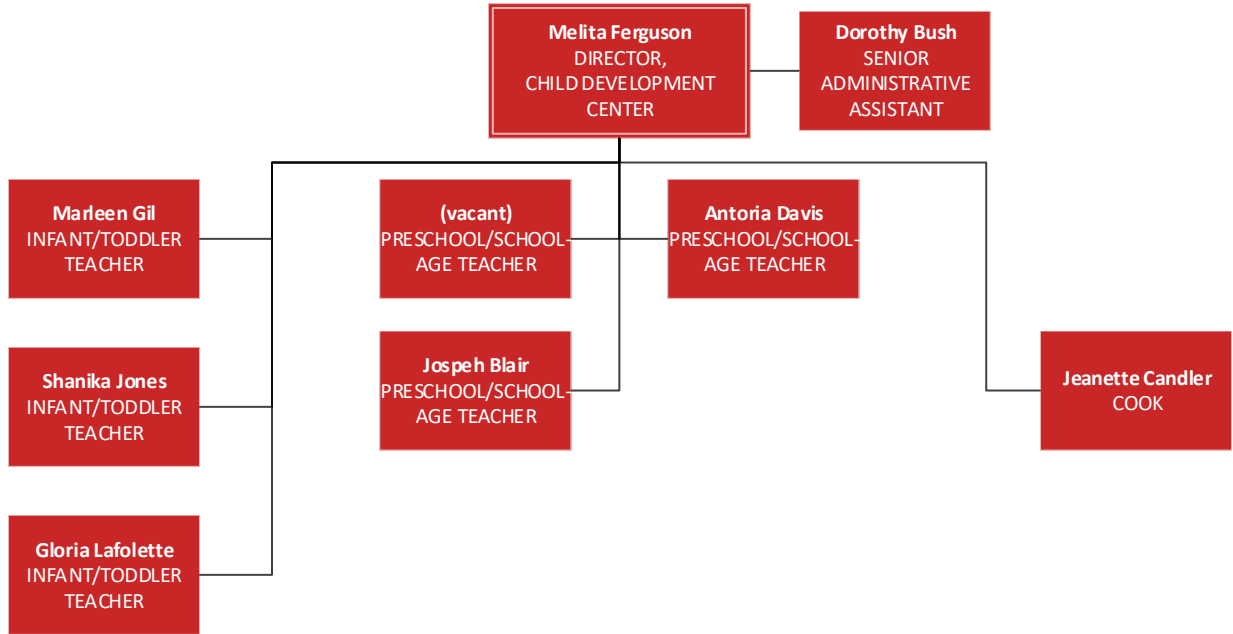


GUIDED PATHWAYS

Divisions: Business and Industrial Studies Social Sciences



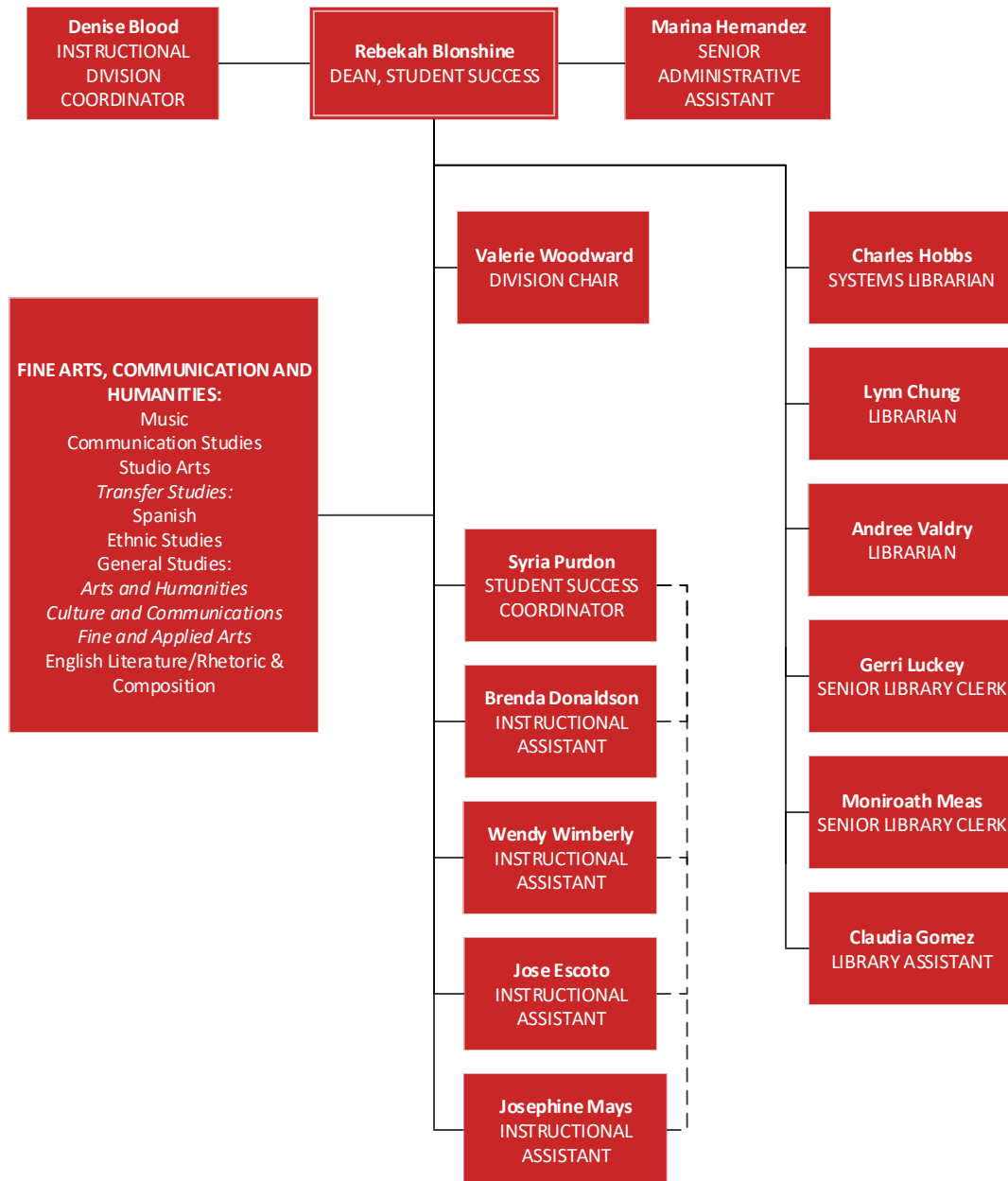
Child Development Center



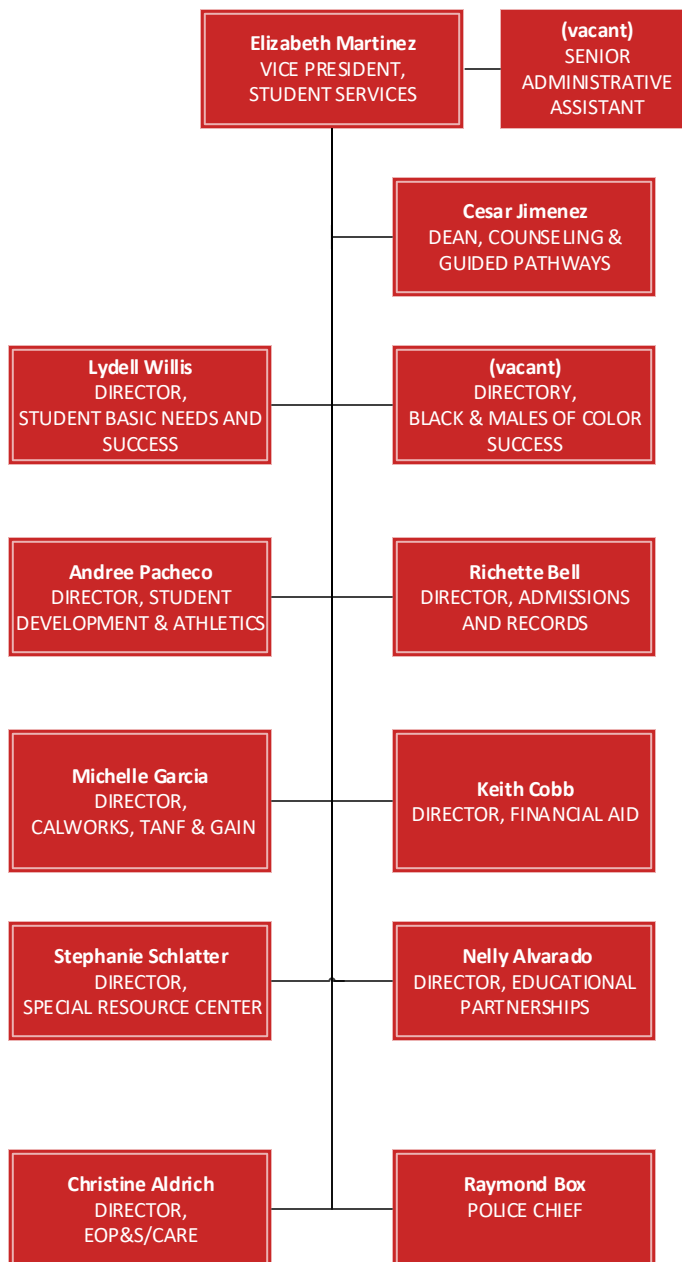
GUIDED PATHWAYS

Divisions:

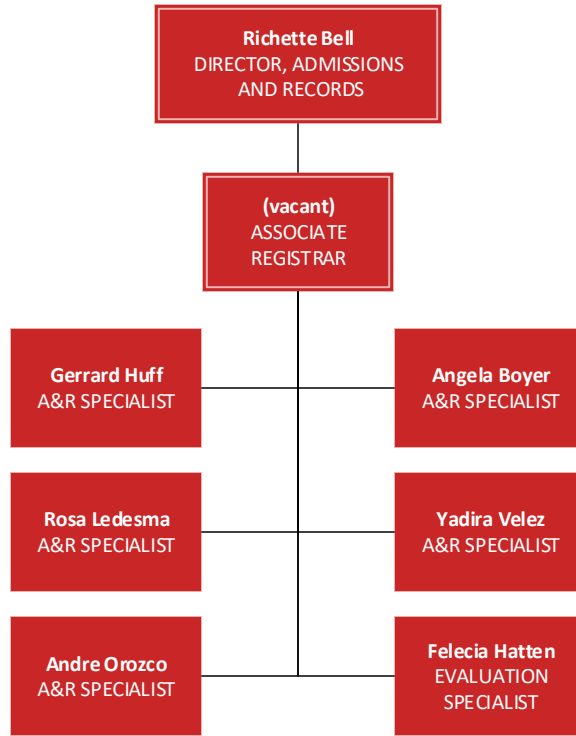
Fine Arts, Communication and Humanities



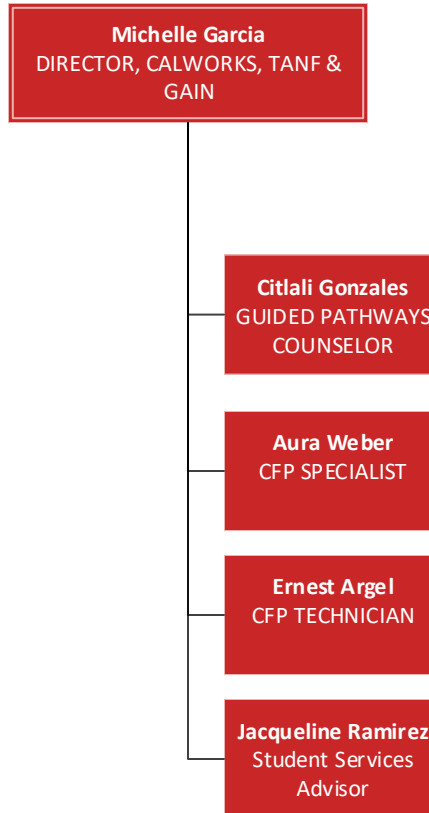
Student Services



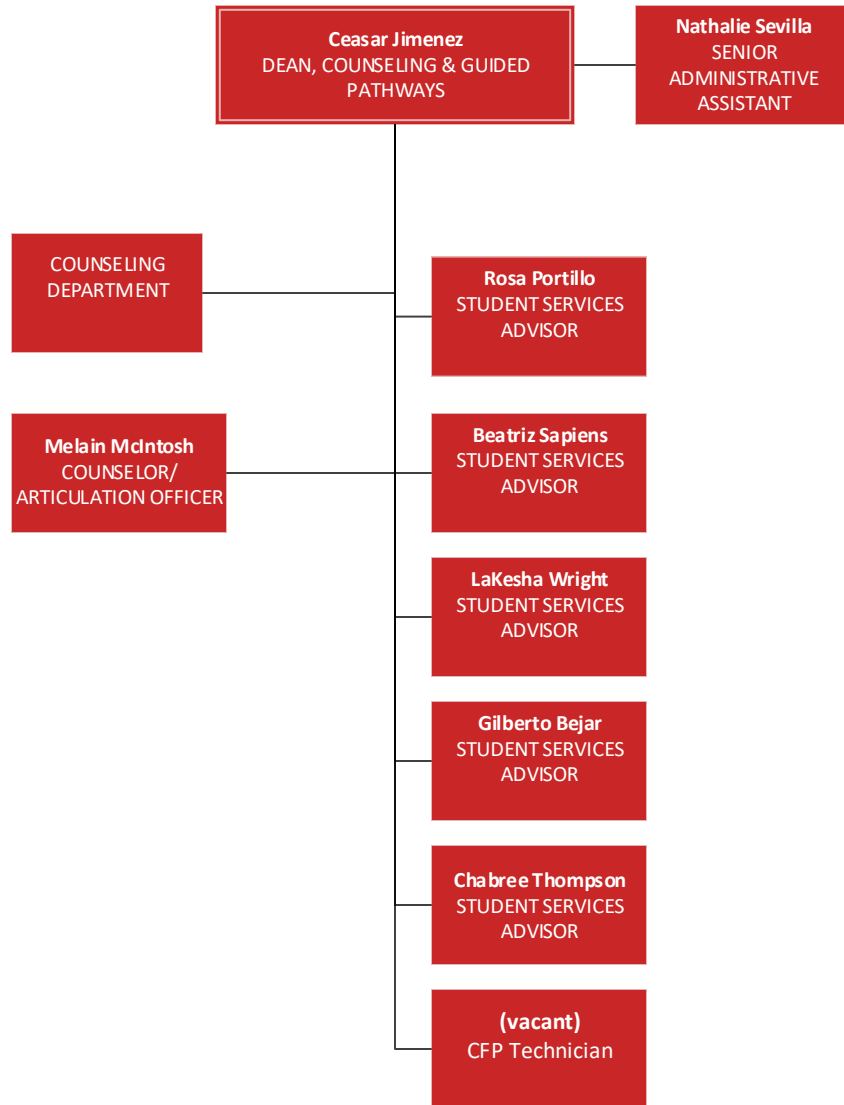
Admissions & Records



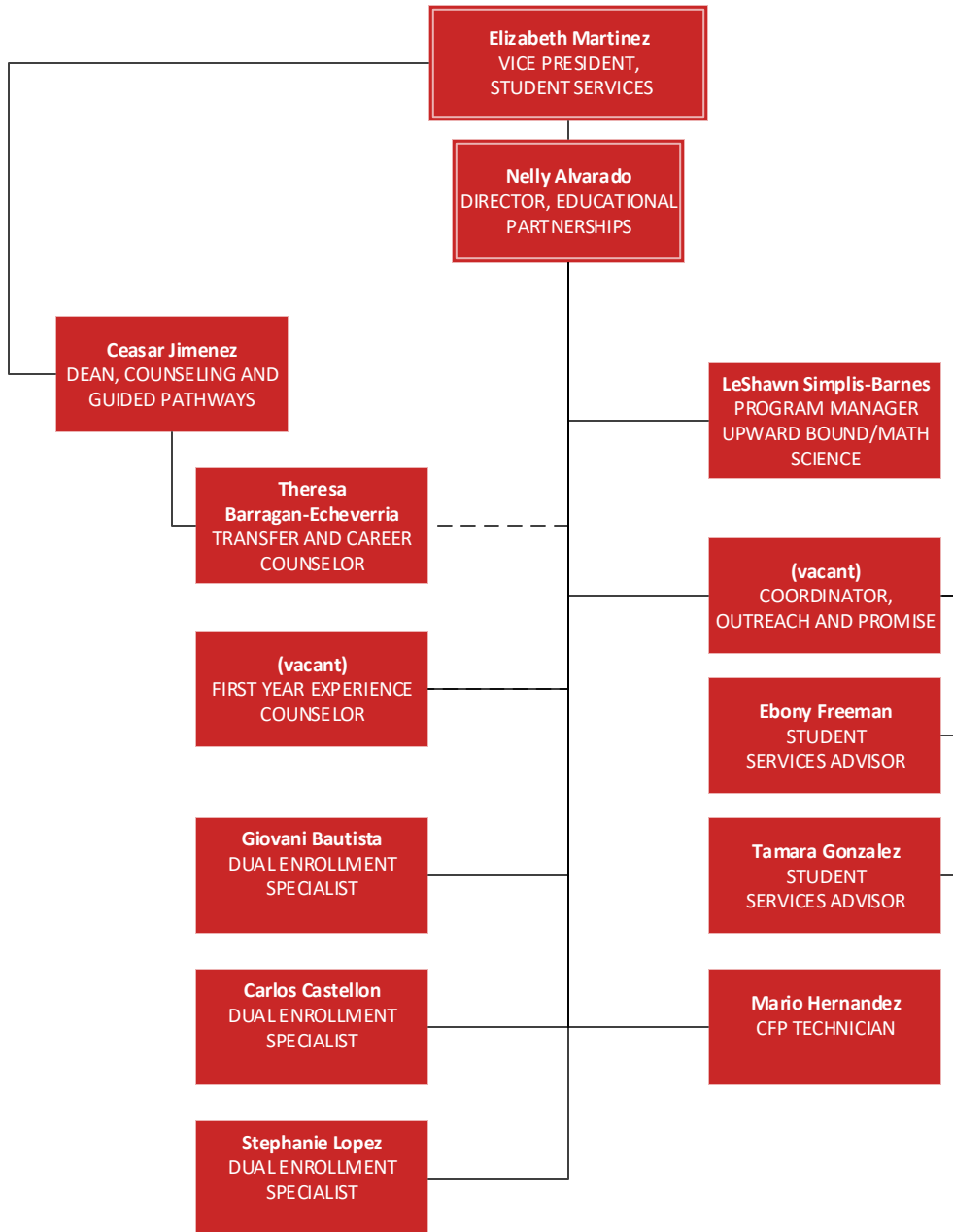
CalWORKS, TANF & GAIN



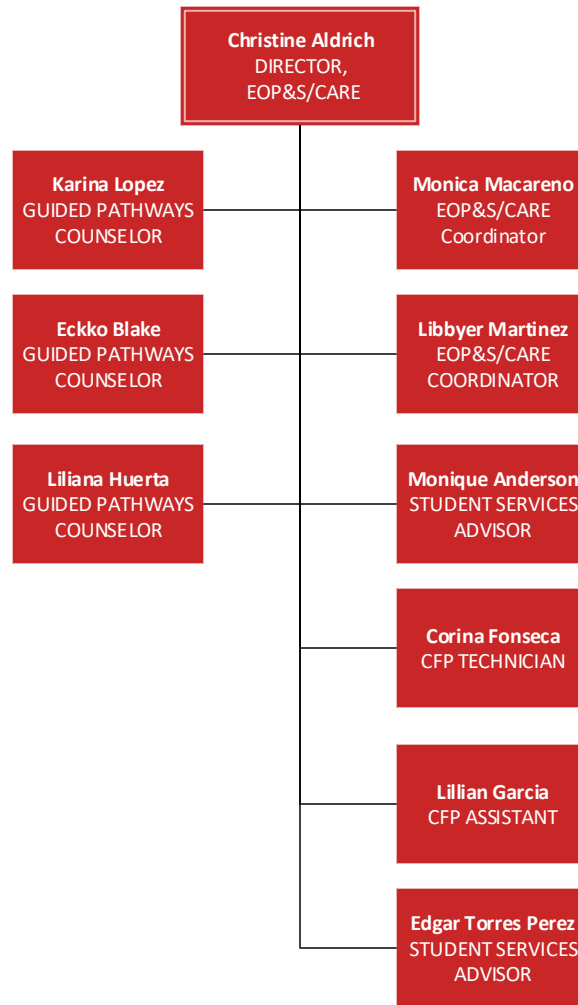
Counseling & Guided Pathways



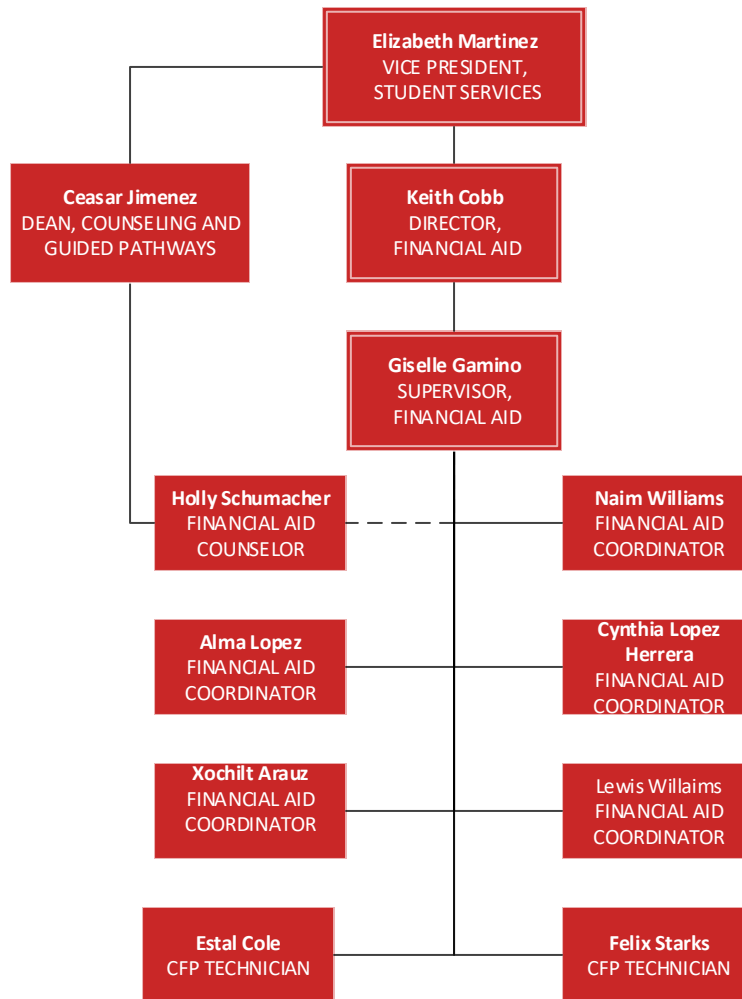
Educational Partnerships



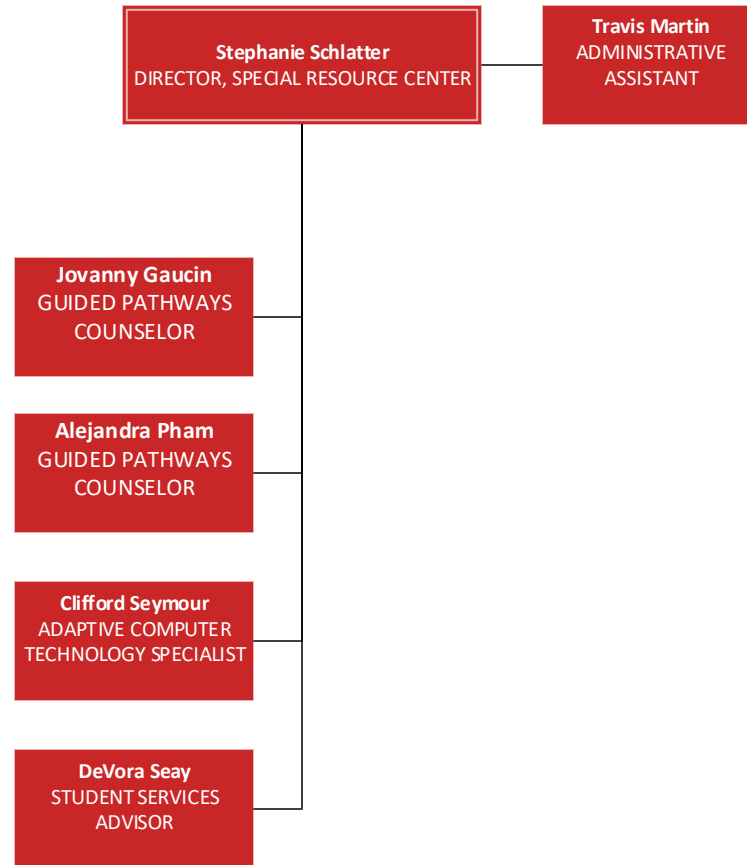
EOP&S /CARE



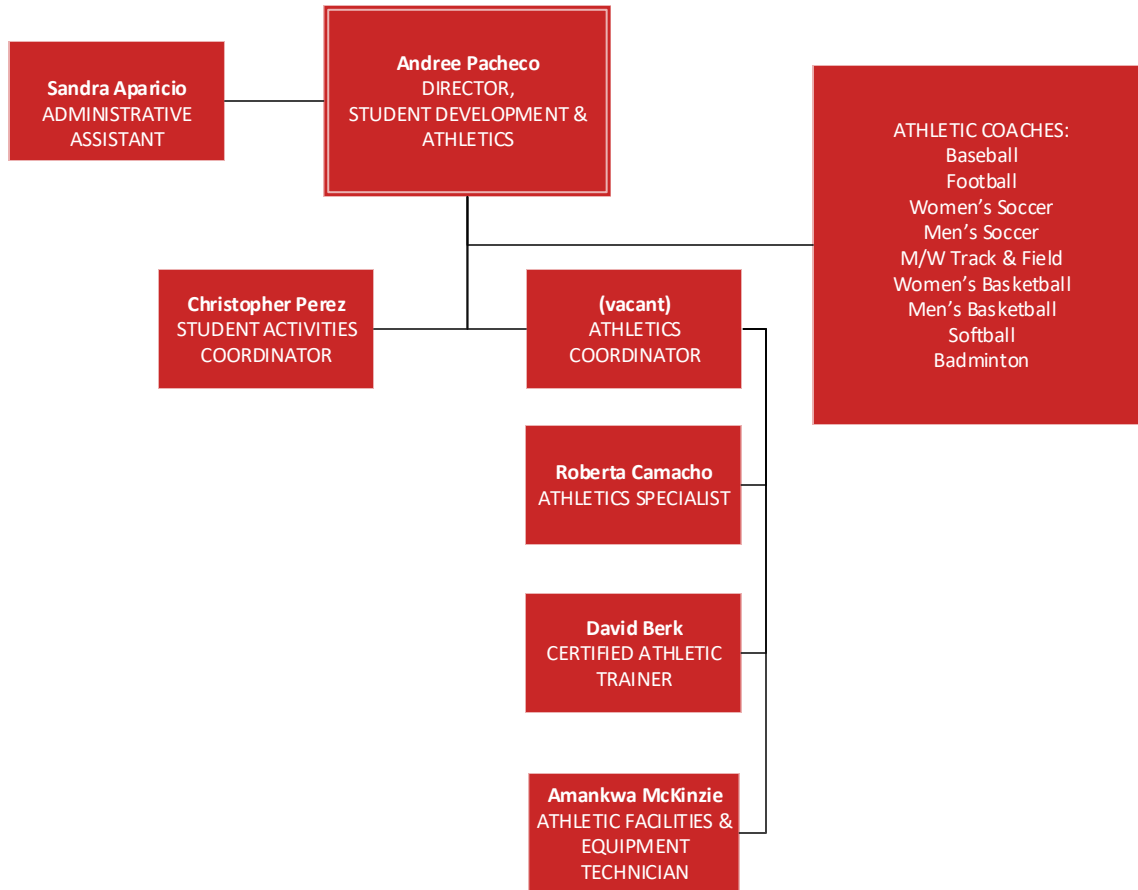
Financial Aid



Special Resource Center

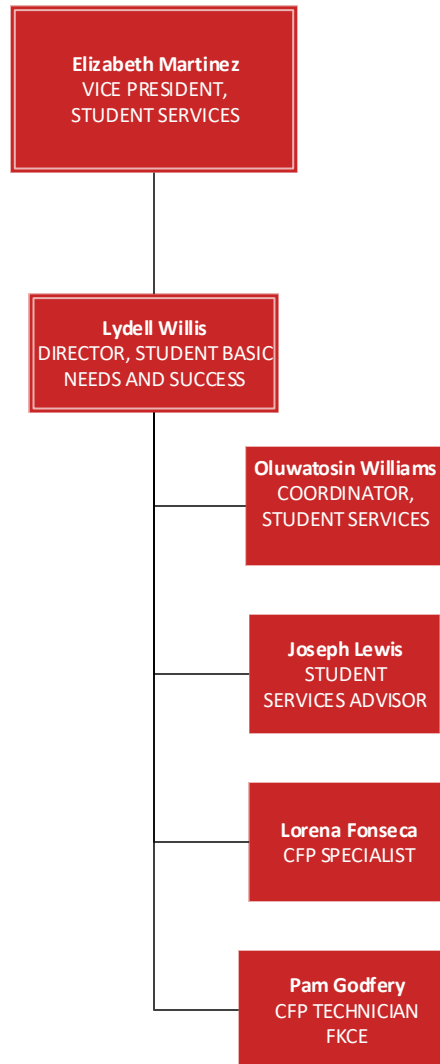


Student Development & Athletics





Student Basic Needs and Success





TRIO Programs

LeShawn Simplis-Barnes
PROGRAM MANAGER UPWARD BOUND/
MATH SCIENCE

Amanda Rentería
UPWARD BOUND PROGRAM
SPECIALIST

Police Services

