

FINAL BUDGET

2012 – 2013

Compton Community College District

Office of the CEO
September 11, 2012

COMPTON COMMUNITY COLLEGE DISTRICT
EL CAMINO COLLEGE COMPTON CENTER
2012-2013 ADMINISTRATORS

ADMINISTRATION

Dr. Keith Curry	Interim Chief Executive Officer
Ms. Barbara Perez	Vice President, El Camino College Compton Center
Mr. Felipe Lopez	Chief Business Officer
Ms. Rachelle Sasser	Dean, Human Resources

DEANS

Dr. Susan Dever	Dean, Academic Programs
Ms. Wanda Morris	Dean, Health & Human Services
Dr. Rodney Murray	Dean, Career Technology Education
Dr. Ricky Shabazz	Dean, Student Services
Mr. David Vakil	Interim Associate Dean, Academic Affairs

DIRECTORS,
MANAGERS

Ms. Patricia Bonacic	Director, CalWorks & Special Resource Center
Mr. Robert Butler	Director, Student Development
Ms. Shirley Edwards	Director, Child Development
Mr. Reuben James	Director, Fiscal Affairs
Ms. Martinez, Elizabeth	Interim Director, Outreach and School Relations
Ms. Valarie O'Guynn	Director of EOP&S/CARE
Mr. Albert Olguin	Director of Athletics
Ms. Mytha Pascual	Director, Financial Aid
Mr. Benjamin Torres	Director of Accounting
Mr. Wayne Ward	Manager of Facilities, Maintenance & Operations



August 31, 2012

Serving the Communities of
Compton, Lynwood, Paramount
and Willowbrook, as well as
portions of Athens, Bellflower,
Carson, Downey, Dominguez,
Lakewood, Long Beach, and
South Gate

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KEITH CURRY, Ed.D.
Interim Chief Executive Officer

THOMAS E. HENRY
Special Trustee

Special Trustee
Compton Community College District

The proposed 2012-13 Compton Community College District Final Budget is submitted for your review and approval. The Compton Community College District Budget Book includes the 2012-13 budgets for all funds and other important information.

The budget is based upon the information currently available from the California Community Colleges Chancellor's Office. The State budget may be modified after the November election and once state revenue calculations are completed. If changes need to be made to the Compton Community College District budget, it will be brought back to the Special Trustee for consideration.

The 2012-2013 fiscal year brings major challenges to the Compton Community College District. These difficulties have impacted the level of academic and student support services the El Camino College Compton Center is able to provide to residents of our community.

El Camino College Compton Center will be funded for 5,900 Full Time Equivalent Students (FTES) for 2012-13. This is a significant reduction from the 6,375 FTES served in 2011-12. The 5,900 target FTES provides for the Center to offer 1,330 course sections. If the State fiscal situation does not improve, the District will have additional reductions to the budget, further reducing the number of course sections available to students.

The 2012-2013 Compton Community College District Final Budget does maintain a reserve at the minimum 5% level as advised by the State.

Sincerely,

A handwritten signature in black ink, appearing to read "Keith Curry", is written over a large, stylized flourish.

Keith Curry, Interim CEO
Compton Community College District

COMPTON COMMUNITY COLLEGE DISTRICT

Thomas E. Henry
Special Trustee

BOARD OF TRUSTEES

Lorraine Cervantes
Compton
Area 1

Charles Davis
Compton
Area 1

John P. Hamilton, Ed.D
Carson
Area 2

Andres Ramos
Lynwood
Area 3

Deborah Sims-Leblanc, DPA
Paramount
Area 4

Vacant
Student Trustee

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**Compton Community College District &
El Camino College Compton Center**

2012-2013 UNDERLYING BUDGET ASSUMPTIONS

The Final Budget reflects information available at this time from the California Community Colleges System Office. It is anticipated that additional adjustments may be required as more information becomes available. The Final Budget will be submitted to the Special Trustee for approval at the September 11, 2012 Board of Trustees meeting.

I. Basic Revenue and Expense Assumptions:

- A. Projected beginning balance: \$4,458,552.
- B. Estimated local, state and other revenue: \$30,161,699.
- C. Targeted reserve for contingency and ending fund balance: \$3,656,653 (10%) of budgeted expenditures.
- D. Anticipate State deferral of approximately \$8,136,263 in general fund apportionment payments.
- E. The District requested a Tax and Revenue Anticipation Notes (TRANs) for the start of fiscal year 2012-2013 in the amount of \$4,000,000 with 50% repayment in January 2013 and 50% in February 2013. The District is also projecting a cash deficit in March 2013. To offset the cash deficit, the District is anticipating an issuance of another mid-year TRANs in fiscal year 2012-2013 in the amount of \$8,200,000. In total the District will be requesting \$12,200,000 in TRANs to offset projected cash deficits.
- F. Budget the General State Apportionment in alignment with the El Camino College Compton Center generating 5,560 FTES.
- G. No budgeted growth or Cost of Living Adjustment (COLA) funds.
- H. Budget for the GASB "pay as you go" costs for Retiree Benefits: \$575,991.
- I. Budget for the PARS Retirement Payment: \$109,842. The total district liability for participating in PARS is: \$549,210.
- J. Project Public Employee Retirement System contributions at 12%.
- K. Budget for projected utilities increase of 10%.
- L. Budget all step and column increases of approximately \$300,000.
- M. Budget to fill the following five replacement faculty positions:
 - a. Counseling – General/First Year Experience
 - b. English/Reading – Two Positions
 - c. History
 - d. Instructional Specialist
- N. Budget to fill the following six vacant non-faculty positions:
 - a. Dean of Student Services
 - b. Director of Accounting
 - c. Director of Facilities, Planning, & Operations
 - d. Schedule Specialist
 - e. Instructional Assistant
 - f. Budget Analyst
- O. Vacant positions not scheduled to be filled, but for which we have budgeted:

- a. Kinesiology/PE – Two Positions
 - b. Nursing
 - c. Laboratory Technician
 - d. Learning Center Assistant
- P. Budget for the Vice President of El Camino College Compton Center (\$160,000, including benefits) and the Information Technology Supervisor (\$35,750, including benefits) positions.
- Q. Budget for line of credit debt expense (\$1,292,420).
- R. 2012-2013 line of credit expenses:
- a. Administrative fee to El Camino College (\$500,000)
 - b. Fiscal Crisis Management Assistance Team (FCMAT) annual review (\$175,000).
 - c. Expenses associated with closing out the Nursing Loan Program (\$200,000).
- S. Budget for the Police Services Contract with El Camino College (\$1,300,000).
- T. Budget for site improvements (\$100,000) for 2012-2013.
- U. Unrestricted Budget includes the following interfund transfers out in the amount of \$850,000:
- a. Transfer \$500,000 to the line of credit for expenses from the 2009-2010 fiscal year. Total amount due to the line of credit is \$2,000,000. After the transfer the remaining amount due to the line of credit fund will be \$1,500,000. The District intends to complete the final transfer to the line of credit by the 2018-2019 year.
 - b. Transfer \$350,000 to the Property & Liability Fund.
- V. Set aside \$200,000 dollars to be designated for other postemployment benefits (OPEB) liability.
- W. Provide one-time categorical budget augmentations to backfill reductions from granting agencies for the Special Resource Center, EOPS/CARE, and Matriculation programs.



COMPTON COMMUNITY COLLEGE DISTRICT

2012-2013 General Fund Unrestricted - Revenues

Summary By Object

Account Number Object	OBJECT CODE DESCRIPTION	2010 - 2011 ACTUAL REVENUE	2011 - 2012 UNAUDITED REVENUE	2012 - 2013 FINAL BUDGET
BEGINNING BALANCE JULY 1		2,635,648	4,476,803	4,458,552
ADJUSTMENT		-1,228,586	-1,421,840	0
ADJUSTED BEGINNING BALANCE JULY 1		<u>1,407,062</u>	<u>3,054,963</u>	<u>4,458,552</u>
REVENUE				
FEDERAL REVENUE				
8190	Other Federal Revenues	0	27,527	30,000
8191	Indirect Costs	50,631	0	0
TOTAL FEDERAL REVENUE		<u>50,631</u>	<u>27,527</u>	<u>30,000</u>
STATE REVENUE				
8606	Part-time Faculty Salary	70,491	70,491	70,491
8607	Part-time Faculty Insurance	336	336	336
8610	General Apportionment	27,118,268	24,873,232	24,123,339
8612	Prior Year Correction	0	385,958	0
8614	Enroll Fee Admin 2%	33,311	38,415	97,483
8621	Indirect Cost State Revenue	1,000	0	0
8670	State Tax Subventions	30,480	30,285	30,000
8679	Other State Tax Subventions	68	69	70
8680	State - Lottery	969,338	1,022,518	787,876
8682	State Mandated Costs	103,651	0	178,500
8690	Other State Revenues/Indirect	0	0	0
8699	Other Miscellaneous State Rev	-307	-343	336
TOTAL STATE REVENUE		<u>28,326,636</u>	<u>26,420,961</u>	<u>25,288,431</u>
LOCAL REVENUE				
8811	Secured Roll Tax Allocation	3,312,562	3,312,268	3,312,268
8812	Supplemental Roll Tax	44,283	32,551	32,000
8813	Unsecured Roll Tax All	102,703	71,726	100,000
8816	Prior Years Taxes	115,962	193,891	100,000
8817	ERAF	72,749	-110,176	-100,000
8818	Pen. & Interest on Del	0	0	0
8819	Redevelopment Agency Fund	30,216	126,479	25,000
8850	Rental and Leases	102,154	49,324	50,000
8860	Interest and Investment	115,710	150,482	100,000
8874	Enrollment Fees	1,279,794	878,463	735,000
8879	Transcripts	6,694	5,289	4,000
8880	Non Resident Fees	99,897	51,007	50,000
8885	Out of Country Tuition	109,801	125,463	80,000
8886	Parking Income - Citations	0	0	30,000
8890	Other Local Income	440,937	617,724	0
TOTAL LOCAL REVENUE		<u>5,833,462</u>	<u>5,504,491</u>	<u>4,518,268</u>
TOTAL REVENUE - ALL SOURCES		<u>34,210,729</u>	<u>31,952,979</u>	<u>29,836,699</u>
TOTAL BEGINNING BALANCE AND REVENUE		<u>35,617,791</u>	<u>35,007,942</u>	<u>34,295,251</u>



COMPTON COMMUNITY COLLEGE DISTRICT

2012-2013 General Fund Unrestricted - Expenses Summary By Object

Account Number Object	OBJECT CODE DESCRIPTION	2010 - 2011 ACTUAL EXPENSE	2011 - 2012 UNAUDITED EXPENSE	2012 - 2013 FINAL BUDGET
EXPENSES				
ACADEMIC SALARIES				
1000	Certificated Salaries	0	0	0
1100	Instructional Salaries/Regular	5,630,000	5,787,767	5,604,685
1200	Non Instructional Salaries/Regular	2,417,405	2,250,475	2,323,122
1300	Instructional Salaries Other	4,580,804	3,513,288	3,065,000
1400	Non Instructional Salaries Other	294,854	213,504	288,194
	TOTAL ACADEMIC SALARIES	12,923,063	11,765,034	11,281,001
CLASSIFIED SALARIES				
2100	Non Instructional Salaries Regular	4,710,177	4,259,082	4,616,081
2200	Non-STRS Instructors	568,748	535,799	615,892
2300	Non Instructional Salaries Non Reg	937,474	637,719	594,210
2400	Instructional Aide	95,531	128,753	162,500
	TOTAL CLASSIFIED SALARIES	6,311,930	5,561,353	5,988,683
EMPLOYEE BENEFITS				
3100	State Teachers' Retirement System	967,636	876,642	911,490
3200	Public Employees Retirement System	601,378	581,432	675,374
3300	Social Security Survivors Disability	663,563	591,738	526,334
3400	Health and Welfare	1,740,431	1,672,155	1,797,603
3500	Unemployment Insurance	141,915	258,869	173,802
3600	Workers' Compensation Insurance	540,211	482,092	471,380
3800	Alternate Retirement Plan	0	109,842	109,842
3900	Retiree Benefits	595,288	760,812	575,991
	TOTAL EMPLOYEE BENEFITS	5,250,422	5,333,582	5,241,816
BOOKS, SUPPLIES AND MATERIALS				
4000	Books and Supplies	0	0	4,445
4200	Other Books	1,025	0	0
4300	Instructional Supplies	213,861	174,899	210,203
4400	Non Instructional Repair Parts	78,667	24,636	71,417
4500	Non Instructional Supplies	340,963	185,789	255,197
4600	Gasoline	18,713	8,462	23,328
4700	Food/Food Supplies	3,075	3,978	2,000
	TOTAL BOOKS, SUPPLIES AND MAT.	656,304	397,764	566,590
CONTRACT SERVICES AND OPERATING EXPENSES				
5000	Othr Operating Exp and Services	14,640	0	0
5100	Contract for Personal Services	2,216,772	2,355,966	1,970,103
5200	Travel, Conference and Training	100,220	77,934	100,348
5300	Dues and Memberships	30,328	33,834	35,740
5400	Insurance	91,169	99,499	150,000
5500	Utilities and Housekeeping Services	963,078	862,972	1,013,000
5600	Contracts, Rentals, and Repairs	507,348	395,236	442,817
5700	Legal, Elections, and Audit Expense	350,683	218,453	389,000
5800	Othr Svcs, Postage, and Advertising	943,012	708,022	714,079
5900	Miscellaneous	245,298	338,169	177,388
	TOTAL CONTRACT SERVICES	5,462,548	5,090,085	4,992,475



COMPTON COMMUNITY COLLEGE DISTRICT

2012-2013 General Fund Unrestricted - Expenses Summary By Object

Account Number Object	OBJECT CODE DESCRIPTION	2010 - 2011 ACTUAL EXPENSE	2011 - 2012 UNAUDITED EXPENSE	2012 - 2013 FINAL BUDGET
	CAPITAL OUTLAY			
6100	Site Improvements	0	0	100,000
6300	Library Books	64,485	57,091	66,000
6400	Equipment	249,687	121,198	202,033
	TOTAL CAPITAL OUTLAY	314,172	178,289	368,033
	OTHER OUTGO			
7000	Other Outgo	1,294,935	1,292,420	1,300,000
7300	Interfund Transfers Out	350,000	874,767	850,000
7600	Other Payments To/For Students	0	56,096	50,000
	TOTAL OTHER OUTGO	1,644,935	2,223,283	2,200,000
	TOTAL EXPENDITURES LESS CONTINGENCY	32,563,374	30,549,390	30,638,598
7900	Reserve for Contingencies	0	0	1,500,000
	GRAND TOTAL EXPENDITURES	32,563,374	30,549,390	32,138,598
	TOTAL ENDING BALANCE	3,054,417	4,458,552	2,156,653
	GRAND TOTAL - EXPENDITURES/ENDING BALANCE	35,617,791	35,007,942	34,295,251



COMPTON COMMUNITY COLLEGE DISTRICT
2012-2013 General Fund Restricted - Revenues
Summary By Object

Account Number Object	Object Code Description	2010-2011 ACTUAL REVENUE	2011 - 2012 UNAUDITED REVENUE	2012 - 2013 FINAL BUDGET
BEGINNING BALANCE JULY 1		1,317,561.00	2,260,772.00	2,268,787.00
ADJUSTMENTS		17,864.00	(726,112.00)	0.00
ADJUSTED BEGINNING BALANCE JULY 1		1,335,425.00	1,534,660.00	2,268,787.00
FEDERAL REVENUE				
8120	TRIO - Upward Bound-3181	409,300.00	525,802.00	100,000.00
8120	TRIO - Upward Bound Math/Sci-3182	232,001.00	116,666.00	232,770.00
8140	TANF-6405	111,875.00	128,792.00	122,352.00
8140	TANF-CDC Prg-TANF-7716	54,923.00	3,491.00	0.00
8170	CTEA-Career &Tech Ed Act-1115	0.00	0.00	27,750.00
8170	CTEA-Career &Tech Ed Act-1116	0.00	0.00	120,000.00
8170	CTEA-Career &Tech Ed Act-1119	0.00	144,708.00	135,765.00
8170	CTEA-Admin-1102	0.00	117,974.00	0.00
8190	Foster & Kinship Care Ed (FKCE)-1251	130,353.00	126,692.00	130,164.00
8190	Foster & Kinship Care Ed (FKCE)-Carry	0.00	494.00	0.00
8190	DSPS-Other Federal Revenues-3101	26,420.00	0.00	0.00
8190	Mod Approaches-Partners-6490	9,689.00	7,500.00	15,000.00
8190	YESS ILP Grant - 6411	19,007.00	0.00	22,500.00
	TOTAL FEDERAL REVENUES	993,568.00	1,172,119.00	906,301.00
STATE REVENUE				
8620	EGADNP-Cat. Apportnmnts-2233	141,548.00	0.00	0.00
8620	Cap. Bldg for Nursing Prgrm-2235	0.00	0.00	0.00
8620	TTIP Library Auto -Cat. App.-2616	0.00	0.00	0.00
8620	Instructional Equip Block Grnt-2699	0.00	0.00	0.00
8620	DSPS-Categorical. App.-3101	143,057.00	161,649.00	129,487.00
8620	Basic Skills -3841	99,029.00	110,187.00	96,158.00
8620	Basic Skills -Carryover - 3841	110,246.00	134,793.00	94,013.00
8620	EOPS Textbook Augmentation	71,813.00	0.00	0.00
8620	EOPS-Cat. Apportnmnts-4700	510,808.00	729,302.00	691,067.00
8620	CARE-Categorical. App-4750	707,555.00	425,152.00	384,661.00
8620	EOPS CARE-Categorical. App-4750	370,773.00	0.00	0.00
8620	Faculty & Staff Diversity Carr-5011	43,184.00	4,173.00	0.00
8620	Articulation-Cat. Apportnmnts-6226	0.00	0.00	0.00
8620	Matriculation - Credit - 6250	158,643.00	158,542.00	150,615.00
8620	CalWORKs-Cat Apportnmnts-6406	351,073.00	405,910.00	371,173.00
8620	BFAP Aug.-Cat Apportnmnts-7625	163,544.00	304,972.00	285,857.00
8620	Equal Employment Opportunity	24,677.00	0.00	4,173.00
8650	Career Advance Academy-6499	0.00	6,065.00	0.00
8680	State Lottery	0.00	226,731.00	180,824.00
8690	Special Trustee AB 318 Restricted	0.00	645,000.00	325,000.00
	TOTAL STATE REVENUES	2,895,950.00	3,312,476.00	2,713,028.00



COMPTON COMMUNITY COLLEGE DISTRICT

2012-2013 General Fund Restricted - Revenues Summary By Object

Account Number Object	Object Code Description	2010-2011 ACTUAL REVENUE	2011 - 2012 UNAUDITED REVENUE	2012 - 2013 FINAL BUDGET
	LOCAL REVENUE			
8820	DHS Mentoring Pro.-Grants-2239	260,937.00	85,888.00	90,000.00
8820	DPSS-Contri., Gifts, Grants-6408	135,668.00	101,097.00	136,000.00
8830	Work Study-7621	155,130.00	168,938.00	151,881.00
8830	CTEA - 6499	0.00	0.00	23,920.00
8860	Interest & Investment Income-0000	1,090.00	531.00	0.00
8881	Parking Fees-0000	271,006.00	159,219.00	200,000.00
8890	Schol. /Awards-Other Local In.-0180	3,342.00	27,445.00	0.00
8900	Contributions from the General Fund	0.00	57,767.00	0.00
	TOTAL LOCAL REVENUES	827,173.00	600,885.00	601,801.00
TOTAL REVENUE - ALL SOURCES		4,716,691.00	5,085,480.00	4,221,130.00
TOTAL BEGINNING BALANCE AND REVENUE		6,052,116.00	6,620,140.00	6,489,917.00



COMPTON COMMUNITY COLLEGE DISTRICT

2012-2013 General Fund Restricted - Expenses Summary By Object

Account Number Object	Object Code Description	2010-2011 ACTUAL EXPENSES	2011 - 2012 UNAUDITED EXPENSES	2012 - 2013 FINAL BUDGET
EXPENSES				
ACADEMIC SALARIES				
1100	Regular Schedule, Teaching	0.00	0.00	0.00
1200	Regular Schedule, Non-Teaching	452,574.00	524,539.00	301,106.00
1300	Other Schedule, Teaching	128,530.00	24,263.00	57,000.00
1400	Other Schedule, Non-Teaching	189,834.00	201,753.00	303,256.00
	TOTAL ACADEMIC SALARIES	770,938.00	750,555.00	661,362.00
CLASSIFIED SALARIES				
2100	Full Time	990,880.00	1,033,014.00	909,730.00
2200	Instructional Aides, Full Time	22,766.00	4,207.00	32,000.00
2300	Student Help, Hourly, and Overtime	341,304.00	316,272.00	369,499.00
2400	Instructional Aide, Other, Direc	12,244.00	26,471.00	13,200.00
	TOTAL CLASSIFIED SALARIES	1,367,194.00	1,379,964.00	1,324,429.00
EMPLOYEE BENEFITS				
3100	State Teachers Retirement	52,556.00	43,182.00	29,401.00
3200	Public Employees Retirement System	110,494.00	117,984.00	109,168.00
3300	Social Security - OASDI & Medicare	95,007.00	95,629.00	139,609.00
3400	Health and Welfare	212,916.00	213,379.00	214,368.00
3500	Unemployment Insurance	13,197.00	26,352.00	27,513.00
3600	Workers' Compensation Insurance	55,457.00	52,702.00	53,730.00
	TOTAL EMPLOYEE BENEFITS	539,627.00	549,228.00	573,789.00
SUPPLIES AND MATERIALS				
4100	Text Books	28,492.00	20,721.00	19,961.00
4300	Instructional Supplies	6,663.00	21,015.00	43,543.00
4400	Repair Parts and Supplies	0.00	56,253.00	0.00
4500	Non-Instructional Supplies	122,482.00	267.00	54,807.00
4700	Food/Food Supplies	681.00	720.00	3,600.00
	Non-Instructional Supplies Printing	0.00	0.00	3,549.00
	TOTAL SUPPLIES AND MATERIALS	158,318.00	98,976.00	125,460.00



COMPTON COMMUNITY COLLEGE DISTRICT

2012-2013 General Fund Restricted - Expenses

Summary By Object

Account Number Object	Object Code Description	2010-2011 ACTUAL EXPENSES	2011 - 2012 UNAUDITED EXPENSES	2012 - 2013 FINAL BUDGET
EXPENSES				
CONTRACTED SERVICES AND OPERATING EXPENSES				
5000	Other Operating Expenses & Services	0.00	0.00	0.00
5100	Personal Services/Indirect Costs	92,618.00	712,189.00	327,791.00
	Travel, Conference, and In-Service			
5200	Training	29,612.00	48,834.00	48,837.00
5300	Dues And Memberships	1,332.00	1,462.00	2,600.00
5600	Contracts, Rentals and Repairs	8,049.00	29,060.00	0.00
5700	Legal, Elections, and Audit Expense	0.00	69,445.00	25,000.00
5800	Other Services, Postage, Advertising	134,096.00	208,352.00	218,482.00
5900	Repro Services	11,972.00	12,448.00	7,600.00
	TOTAL CONTRACTED SERVICES	277,679.00	1,081,790.00	630,310.00
CAPITAL OUTLAY				
6100	Sites and Improvements	0.00	0.00	0.00
6200	Buildings	0.00	0.00	0.00
6400	Equipment	72,746.00	233,845.00	194,959.00
	TOTAL CAPITAL OUTLAY	72,746.00	233,845.00	194,959.00
OTHER OUTGO				
7000	Other Outgo	0.00	277,349.00	283,526.00
7500	Student Financial Aide	28,207.00	7,973.00	5,000.00
7600	Other Payments To/For Students	576,635.00	190,262.00	176,000.00
	TOTAL OTHER OUTGO	604,842.00	475,584.00	464,526.00
	TOTAL EXPENDITURES	3,791,344.00	4,569,942.00	3,974,835.00
NET ENDING BALANCE/RESERVES		2,260,772.00	2,050,198.00	2,515,082.00
GRAND TOTAL - EXPENDITURES/ENDING BALANCE		6,052,116.00	6,620,140.00	6,489,917.00



COMPTON COMMUNITY COLLEGE DISTRICT

2012-2013 General Fund - Line of Credit Revenues Summary By Object

Account Number Object	OBJECT CODE DESCRIPTION	2010 - 2011 ACTUAL REVENUE	2011 - 2012 UNAUDITED REVENUE	2012 - 2013 FINAL BUDGET
	BEGINNING BALANCE JULY 1	5,747,670.00	2,655,163.00	1,298,379.00
	ADJUSTMENT	(911,960.00)	(517,450.00)	0.00
	ADJUSTED BEGINNING BALANCE JULY 1	<u>4,835,710.00</u>	<u>2,137,713.00</u>	<u>1,298,379.00</u>
	LOCAL REVENUE			
8860	Interest and Investment	<u>38,570.00</u>	<u>4,824.00</u>	<u>20,000.00</u>
	TOTAL LOCAL REVENUE	<u>38,570.00</u>	<u>4,824.00</u>	<u>20,000.00</u>
	OTHER SOURCES			
8900	Interfund transfers	<u>0.00</u>	<u>0.00</u>	<u>500,000.00</u>
	TOTAL OTHER SOURCES	<u>0.00</u>	<u>0.00</u>	<u>500,000.00</u>
	TOTAL REVENUE - ALL SOURCES	<u>38,570.00</u>	<u>4,824.00</u>	<u>520,000.00</u>
	TOTAL BEGINNING BALANCE AND REVENUE	<u>4,874,280.00</u>	<u>2,142,537.00</u>	<u>1,818,379.00</u>



COMPTON COMMUNITY COLLEGE DISTRICT

2012-2013 General Fund - Line of Credit Expenses Summary By Object

Account Number Object	OBJECT CODE DESCRIPTION	2010 - 2011 ACTUAL EXPENSES	2011 - 2012 UNAUDITED EXPENSES	2012 - 2013 FINAL BUDGET
EXPENSES				
ACADEMIC SALARIES				
1200	Non Instructional Salaries Regular	417,661.00	0.00	0.00
	TOTAL ACADEMIC SALARIES	417,661.00	0.00	0.00
EMPLOYEE BENEFITS				
3300	Old Age Survivors Disability	5,766.00	0.00	0.00
3370	Medicare Non Instructional	2,516.00	0.00	0.00
3531	SUI Non Instructional	1,387.00	0.00	0.00
3630	WC Non Instructional	3,891.00	0.00	0.00
	TOTAL EMPLOYEE BENEFITS	13,560.00	0.00	0.00
BOOKS, SUPPLIES, AND MATERIALS				
4320	Instructional Supplies/Lottery	(946.00)	0.00	0.00
	TOTAL BOOKS, SUPPLIES, AND MAT	(946.00)	0.00	0.00
CONTRACT SERVICES AND OPERATING EXPENSES				
5100	Contract for Personal Services	1,174,919.00	691,586.00	875,000.00
5700	Legal, Election, and Audit Expense	564,030.00	0.00	0.00
5800	Other Services, Postage, and Adv.	49,893.00	152,572.00	0.00
	TOTAL CONTRACT SERVICES	1,788,842.00	844,158.00	875,000.00
OTHER OUTGO				
7300	Interfund Transfers Out	0.00	0.00	0.00
7900	Reserve for Contingency	0.00	0.00	0.00
	TOTAL OTHER OUTGO	0.00	0.00	0.00
GRAND TOTAL EXPENDITURES		2,219,117.00	844,158.00	875,000.00
TOTAL ENDING BALANCE AND RESERVES		2,655,163.00	1,298,379.00	943,379.00
GRAND TOTAL - EXPENDITURES/ENDING BALANCE		4,874,280.00	2,142,537.00	1,818,379.00



COMPTON COMMUNITY COLLEGE DISTRICT

2012-2013 Capital Outlay Projects Funds Revenues Summary By Object

Account Number Object	OBJECT CODE DESCRIPTION	2010 - 2011 ACTUAL REVENUE	2011 - 2012 UNAUDITED REVENUE	2012 - 2013 FINAL BUDGET
	BEGINNING BALANCE JULY 1	1,822,982.00	-667,037.00	1,410,781.00
	ADJUSTMENT	-914,862.00	1,425,818.00	0.00
	ADJUSTED BEGINNING BALANCE JULY 1	908,120.00	758,781.00	1,410,781.00
STATE REVENUE				
8612	PY Adjustment	50,589.00	0.00	0.00
8650	Reimbursable Categorical Programs	473,164.00	845,385.00	44,053,136.00
8690	Other State Revenue	116,160.00	0.00	0.00
	TOTAL STATE REVENUE	639,913.00	845,385.00	44,053,136.00
LOCAL REVENUE				
8860	Interest and Investment Income	13,905.00	2,022.00	5,000.00
8890	Other Local Income/Indirect Cost	3,189.00	0.00	0.00
	TOTAL LOCAL REVENUE	17,094.00	2,022.00	5,000.00
OTHER SOURCES				
8900	MATCHING BOND CONTRIBUTION	0.00	0.00	0.00
	TOTAL OTHER SOURCES	0.00	0.00	0.00
TOTAL REVENUE - ALL SOURCES		657,007.00	847,407.00	44,058,136.00
TOTAL BEGINNING BALANCE AND REVENUE		1,565,127.00	1,606,188.00	45,468,917.00



COMPTON COMMUNITY COLLEGE DISTRICT

2012-2013 Capital Outlay Projects Fund Expenses Summary By Object

Account Number Object	OBJECT CODE DESCRIPTION	2010 - 2011 ACTUAL EXPENSES	2011 - 2012 UNAUDITED EXPENSES	2012 - 2013 FINAL BUDGET
EXPENSES				
BOOKS, SUPPLIES AND MATERIALS				
4450	Repairs Parts and Supplies	600.00	0.00	0.00
4556	Non-Instructional Software	96,479.00	-96,479.00	0.00
TOTAL BOOKS, SUPPLIES AND MAT.		97,079.00	-96,479.00	0.00
CONTRACT SERVICES AND OPERATING EXPENSES				
5100	Personal and Contract Services	0.00	56,757.00	360,000.00
5200	Travel and Conference Expenses	0.00	0.00	5,000.00
5600	Rents, Leases, and Repairs	259,587.00	-259,587.00	15,000.00
5700	Legal/Regulatory Expenses	0.00	0.00	150,000.00
5800	Other Contracted Services	15,742.00	14,090.00	0.00
TOTAL CONTRACT SERVICES		275,329.00	-188,740.00	530,000.00
CAPITAL OUTLAY				
6100	Sites and Site Improvement	0.00	0.00	19,300,000.00
6200	Buildings	1,452,626.00	-2,854.00	25,528,136.00
6400	Equipment	407,129.00	-396,665.00	0.00
TOTAL CAPITAL OUTLAY		1,859,755.00	-399,519.00	44,828,136.00
OTHER OUTGO				
7900	Reserve for Contingencies	0.00	0.00	0.00
TOTAL OTHER OUTGO		0.00	0.00	0.00
GRAND TOTAL EXPENDITURES		2,232,163.00	-684,738.00	45,358,136.00
TOTAL ENDING BALANCE AND RESERVES		-667,036.00	2,290,926.00	110,781.00
GRAND TOTAL - EXPENDITURES/ENDING BALANCE		1,565,127.00	1,606,188.00	45,468,917.00



COMPTON COMMUNITY COLLEGE DISTRICT

2012-2013 General Obligation Bond Fond Revenues Summary By Object

Account Number Object	Object Code Description	2010 - 2011 ACTUAL REVENUE	2011 - 2012 UNAUDITED REVENUE	2012 - 2013 FINAL BUDGET
	BEGINNING BALANCE JULY 1	13,375,004.00	11,870,463.00	8,626,860.00
	ADJUSTMENT	(120,457.00)	1,482,868.00	0.00
	ADJUSTED BEGINNING BALANCE JULY 1	13,254,547.00	13,353,331.00	8,626,860.00
INCOME				
STATE REVENUE				
8650	Reimbursable Categorical Prog	1,237,626.00	0.00	0.00
		1,237,626.00	0.00	0.00
LOCAL REVENUE				
8860	Interest And Investment Income	167,176.00	105,076.00	85,000.00
8890	Other Local Income Revenue	0.00	0.00	0.00
	TOTAL LOCAL REVENUE	167,176.00	105,076.00	85,000.00
INCOMING TRANSFERS				
8940	Sale of Bonds	0.00	0.00	0.00
	TOTAL INCOMING TRANSFER	0.00	0.00	0.00
	TOTAL INCOME - ALL SOURCES	1,404,802.00	105,076.00	85,000.00
	TOTAL BEGINNING BALANCE AND INCOME	14,659,349.00	13,458,407.00	8,711,860.00



COMPTON COMMUNITY COLLEGE DISTRICT

2012-2013 General Obligation Fund Expenses Summary By Object

Account Number Object	Object Code Description	2010 - 2011 ACTUAL EXPENSES	2011-2012 UNAUDITED EXPENSES	2012 - 2013 FINAL BUDGET
EXPENDITURES				
SUPPLIES AND MATERIALS				
4500	Noninstructional Supplies	20.00	652.00	0.00
	TOTAL SUPPLIES AND MATERIALS	20.00	652.00	0.00
CONTRACTED SERVICES				
5100	Personal and Contract Services	1,076,561.00	993,455.00	1,461,860.00
5200	Travel and Conference Expenses	0.00	0.00	0.00
5400	Insurance	0.00	0.00	0.00
5600	Rents, Leases, and Repairs	5,230.00	0.00	0.00
5700	Legal, Elections, and Audit Expense	0.00	412,388.00	250,000.00
5800	Other Services And Expenses	152,373.00	718.00	0.00
5850	Postage	68.00	0.00	0.00
	TOTAL CONTRACTED SERVICES	1,234,232.00	1,406,561.00	1,711,860.00
CAPITAL OUTLAY				
6100	Site Improvements	0.00	52,814.00	4,000,000.00
6200	Buildings	1,554,634.00	2,871,040.00	2,500,000.00
6400	Equipment	0.00	500,480.00	500,000.00
	TOTAL CAPITAL OUTLAY	1,554,634.00	3,424,334.00	7,000,000.00
OTHER OUTGO				
7300	Interfund Transfer Out - Bond Match	0.00	0.00	0.00
	TOTAL OTHER OUTGO	0.00	0.00	0.00
TOTAL EXPENDITURES		2,788,886.00	4,831,547.00	8,711,860.00
NET ENDING BALANCE/RESERVES		11,870,463.00	8,626,860.00	0.00
GRAND TOTAL - EXPENDITURES/ENDING BAL		14,659,349.00	13,458,407.00	8,711,860.00



COMPTON COMMUNITY COLLEGE DISTRICT

2012-2013 Bond Fund Series 2012C Revenues

Summary By Object

Account Number Object	Object Code Description	2010 - 2011 ACTUAL REVENUE	2011 - 2012 UNAUDITED REVENUE	2012 - 2013 FINAL BUDGET
BEGINNING BALANCE JULY 1		0.00	0.00	15,000,000.00
ADJUSTMENT		0.00	0.00	0.00
ADJUSTED BEGINNING BALANCE JULY 1		0.00	0.00	15,000,000.00
INCOME				
STATE REVENUE				
8650	Reimbursable Categorical Prog	0.00	0.00	0.00
		0.00	0.00	0.00
LOCAL REVENUE				
8860	Interest and Investment Income	0.00	0.00	100,000.00
8890	Other Local Income Revenue	0.00	26,120.00	0.00
	TOTAL LOCAL REVENUE	0.00	26,120.00	100,000.00
INCOMING TRANSFERS				
8940	Sale of Bonds	0.00	15,000,000.00	0.00
	TOTAL INCOMING TRANSFER	0.00	15,000,000.00	0.00
TOTAL INCOME - ALL SOURCES		0.00	15,026,120.00	100,000.00
TOTAL BEGINNING BALANCE AND INCOME		0.00	15,026,120.00	15,100,000.00



COMPTON COMMUNITY COLLEGE DISTRICT

2012-2013 Bond Fund Series 2012C Expenses

Summary By Object

Account Number Object	Object Code Description	2010 - 2011 ACTUAL EXPENSES	2011 - 2012 UNAUDITED EXPENSES	2012 - 2013 FINAL BUDGET
EXPENDITURES				
SUPPLIES AND MATERIALS				
4500	Noninstructional Supplies	0.00	0.00	0.00
	TOTAL SUPPLIES AND MATERIALS	0.00	0.00	0.00
CONTRACTED SERVICES				
5100	Personal and Contract Services	0.00	0.00	4,000,000.00
5200	Travel and Conference Expenses	0.00	0.00	0.00
5400	Insurance	0.00	0.00	0.00
5600	Rents, Leases, and Repairs	0.00	0.00	0.00
5800	Other Services And Expenses	0.00	0.00	0.00
5850	Postage	0.00	0.00	0.00
	TOTAL CONTRACTED SERVICES	0.00	0.00	4,000,000.00
CAPITAL OUTLAY				
6100	Site Improvements	0.00	0.00	6,000,000.00
6200	Buildings	0.00	0.00	5,000,000.00
6400	Equipment	0.00	0.00	0.00
	TOTAL CAPITAL OUTLAY	0.00	0.00	11,000,000.00
OTHER OUTGO				
7300	Interfund Transfer Out - Bond Match	0.00	0.00	0.00
	TOTAL OTHER OUTGO	0.00	0.00	0.00
TOTAL EXPENDITURES		0.00	0.00	15,000,000.00
NET ENDING BALANCE/RESERVES		0.00	15,026,120.00	100,000.00
GRAND TOTAL - EXPENDITURES/ENDING BALANCE		0.00	15,026,120.00	15,100,000.00



COMPTON COMMUNITY COLLEGE DISTRICT
2012-2013 Worker's Compensation Self Insurance Fund - Revenues
Summary By Object

Account Number Object	Object Code Description	2010-2011 ACTUAL REVENUE	2011 - 2012 UNAUDITED REVENUE	2012 - 2013 FINAL BUDGET
BEGINNING BALANCE JULY 1		41,110.00	76,457.00	(221,001.00)
ADJUSTMENT		<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
ADJUSTED BEGINNING BALANCE JULY 1		41,110.00	76,457.00	(221,001.00)
INCOME				
LOCAL REVENUE				
8830	Contract Services	0.00	0.00	0.00
8860	Interest and Investment Income	<u>18,079.00</u>	<u>16,541.00</u>	<u>9,500.00</u>
TOTAL LOCAL REVENUE		18,079.00	16,541.00	9,500.00
INCOMING TRANSFERS				
8900	Interfund transfers	<u>647,954.00</u>	<u>0.00</u>	<u>451,929.00</u>
TOTAL INCOMING TRANSFER		647,954.00	0.00	451,929.00
TOTAL INCOME - ALL SOURCES		<u>666,033.00</u>	<u>16,541.00</u>	<u>461,429.00</u>
TOTAL BEGINNING BALANCE AND INCOME		<u><u>707,143.00</u></u>	<u><u>92,998.00</u></u>	<u><u>240,428.00</u></u>



COMPTON COMMUNITY COLLEGE DISTRICT
2012-2013 Worker's Compensation Self Insurance Fund - Expenses
Summary By Object

Account Number Object	Object Code Description	2010-2011 ACTUAL EXPENSES	2011 - 2012 UNAUDITED EXPENSES	2012 - 2013 FINAL BUDGET
EXPENDITURES				
CONTRACTED SERVICES				
5100	Personal and Contract Services	0.00	0.00	0.00
5200	Travel and Conference Expenses	0.00	0.00	0.00
5400	Insurance	630,686.00	313,999.00	451,929.00
5600	Rents, Leases, and Repairs	0.00	0.00	0.00
5800	Other Services And Expenses	0.00	0.00	0.00
5850	Postage	0.00	0.00	0.00
	TOTAL CONTRACTED SERVICES	630,686.00	313,999.00	451,929.00
CAPITAL OUTLAY				
6100	Site Improvements	0.00	0.00	0.00
6200	Buildings	0.00	0.00	0.00
6400	Equipment	0.00	0.00	0.00
	TOTAL CAPITAL OUTLAY	0.00	0.00	0.00
OTHER USES				
7900	Reserve For Contingencies	0.00	0.00	0.00
	TOTAL OTHER USES	0.00	0.00	0.00
TOTAL EXPENDITURES		630,686.00	313,999.00	451,929.00
NET ENDING BALANCE/RESERVES		76,457.00	-221,001.00	-211,501.00
GRAND TOTAL - EXPENDITURES/ENDING BALANCE		707,143.00	92,998.00	240,428.00



COMPTON COMMUNITY COLLEGE DISTRICT
2012-2013 Property and Liability Self Insurance Fund - Revenues
Summary By Object

Account Number Object	Object Code Description	2010-2011 ACTUAL REVENUE	2011 - 2012 UNAUDITED REVENUE	2012 - 2013 FINAL BUDGET
	BEGINNING BALANCE JULY 1	7,867.00	33,932.00	33,932.00
	ADJUSTMENT	0.00	0.00	0.00
	ADJUSTED BEGINNING BALANCE JULY 1	7,867.00	33,932.00	33,932.00
INCOME				
	LOCAL REVENUE			
8860	Interest and Investment Income	30.00	0.00	0.00
	TOTAL LOCAL REVENUE	<u>30.00</u>	<u>0.00</u>	<u>0.00</u>
	OTHER USES			
8900	Interfund transfers	350,000.00	315,000.00	350,000.00
	TOTAL OTHER USES	<u>350,000.00</u>	<u>315,000.00</u>	<u>350,000.00</u>
	TOTAL INCOME - ALL SOURCES	<u>350,030.00</u>	<u>315,000.00</u>	<u>350,000.00</u>
	TOTAL BEGINNING BALANCE AND INCOME	<u><u>357,897.00</u></u>	<u><u>348,932.00</u></u>	<u><u>383,932.00</u></u>



COMPTON COMMUNITY COLLEGE DISTRICT

2012-2013 Property and Liability Self Insurance Fund - Expenses Summary By Object

Account Number Object	Object Code Description	2010-2011 ACTUAL EXPENSES	2011 - 2012 UNAUDITED EXPENSES	2012 - 2013 FINAL BUDGET
EXPENDITURES				
CONTRACTED SERVICES				
5100	Personal and Contract Services	0.00	0.00	0.00
5400	Insurance	323,965.00	364,943.00	350,000.00
5600	Rents, Leases, and Repairs	0.00	0.00	0.00
5800	Other Services And Expenses	0.00	0.00	0.00
5850	Postage	0.00	0.00	0.00
	TOTAL CONTRACTED SERVICES	323,965.00	364,943.00	350,000.00
OTHER OUTGO				
7900	Reserve For Contingencies	0.00	0.00	0.00
	TOTAL OTHER OUTGO	0.00	0.00	0.00
TOTAL EXPENDITURES		323,965.00	364,943.00	350,000.00
NET ENDING BALANCE/RESERVES		33,932.00	-16,011.00	33,932.00
GRAND TOTAL - EXPENDITURES/ENDING BALANCE		357,897.00	348,932.00	383,932.00



COMPTON COMMUNITY COLLEGE DISTRICT

2012-2013 Child Development Fund - Revenues Summary By Object

Account Number Object	OBJECT CODE DESCRIPTION	2010 - 2011 ACTUAL REVENUE	2011 - 2012 UNAUDITED REVENUE	2012 - 2013 FINAL BUDGET
BEGINNING BALANCE JULY 1		98,269.00	130,728.00	85,806.00
ADJUSTMENT		0.00	-2,653.00	0.00
ADJUSTED BEGINNING BALANCE JULY 1		<u>98,269.00</u>	<u>128,075.00</u>	<u>85,806.00</u>
REVENUE				
FEDERAL REVENUE				
8190	Other Federal Revenues	58,546.00	20,000.00	20,000.00
8199	Federal Grant Income	<u>458.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL FEDERAL REVENUE		59,004.00	20,000.00	20,000.00
STATE REVENUE				
8622	Child Development Revenue	720,845.00	650,000.00	575,000.00
8650	Reimbursable Categorical Program	12,500.00	0.00	0.00
8699	Other Miscellaneous State Revenue	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL STATE REVENUE		733,345.00	650,000.00	575,000.00
LOCAL REVENUE				
8860	Interest and Investment Income	1,825.00	27,976.00	1,975.00
8871	Child Development Services	<u>9,335.00</u>	<u>3,000.00</u>	<u>0.00</u>
TOTAL LOCAL REVENUE		11,160.00	30,976.00	1,975.00
TOTAL REVENUE - ALL SOURCES		<u>803,509.00</u>	<u>700,976.00</u>	<u>596,975.00</u>
TOTAL BEGINNING BALANCE AND REVENUE		<u><u>901,778.00</u></u>	<u><u>829,051.00</u></u>	<u><u>682,781.00</u></u>



COMPTON COMMUNITY COLLEGE DISTRICT

2012-2013 Child Development Fund - Expenses

Summary By Object

Account Number Object	OBJECT CODE DESCRIPTION	2010 - 2011 ACTUAL EXPENSES	2011 - 2012 UNAUDITED EXPENSES	2012 - 2013 FINAL BUDGET
EXPENDITURES				
ACADEMIC SALARIES				
1275	Directors	63,207.00	56,719.00	54,919.00
	TOTAL ACADEMIC SALARIES	63,207.00	56,719.00	54,919.00
CLASSIFIED SALARIES				
2100	Non Instructional Salaries Regular	372,293.00	367,687.00	333,830.00
2200	Non-STRS Instructors	9,062.00	36,071.00	50,625.00
2300	Non Instruct. Salaries Non Regular	12,023.00	28,664.00	1,280.00
2400	Instructional Aides, Other	67,883.00	29,587.00	22,874.00
	TOTAL CLASSIFIED SALARIES	461,261.00	462,009.00	408,609.00
EMPLOYEE BENEFITS				
3100	State Teachers' Retirement System	5,215.00	4,679.00	4,531.00
3200	PERS	39,861.00	44,148.00	41,164.00
3300	Old Age Survivors Disability	32,104.00	34,015.00	31,958.00
3400	Health and Welfare	89,364.00	76,834.00	77,500.00
3500	Unemployment Insurance	3,916.00	7,533.00	2,035.00
3600	Workers' Compensation Insurance	14,508.00	14,949.00	9,389.00
	TOTAL EMPLOYEE BENEFITS	184,968.00	182,158.00	166,577.00
BOOKS, SUPPLIES AND MATERIALS				
4100	Textbooks	844.00	0.00	1,000.00
4200	Other Books	4,977.00	3,432.00	4,000.00
4300	Instructional Supplies	1,029.00	0.00	300.00
4500	Non Instructional Supplies	32,849.00	34,099.00	28,345.00
	TOTAL BOOKS, SUPPLIES AND MAT.	39,699.00	37,531.00	33,645.00



COMPTON COMMUNITY COLLEGE DISTRICT

2012-2013 Child Development Fund - Expenses

Summary By Object

Account Number Object	OBJECT CODE DESCRIPTION	2010 - 2011 ACTUAL EXPENSES	2011 - 2012 UNAUDITED EXPENSES	2012 - 2013 FINAL BUDGET
CONTRACT SERVICES AND OPERATING EXPENSES				
5100	Indirect Costs	1,000.00	0.00	0.00
5200	Travel, Conference and Training	0.00	0.00	0.00
5600	Maintenance Contracts	2,331.00	0.00	0.00
5800	Other Services, Postage, and Ads	15,532.00	3,896.00	4,734.00
	TOTAL CONTRACT SERVICES	18,863.00	3,896.00	4,734.00
OTHER OUTGO				
7600	Other Payments To/For Students	3,052.00	932.00	5,000.00
7900	Reserve for Contingencies	0.00	0.00	0.00
	TOTAL OTHER OUTGO	3,052.00	932.00	5,000.00
TOTAL EXPENDITURES LESS CONTINGENCY		771,050.00	743,245.00	673,484.00
NET ENDING BALANCE/RESERVES		130,728.00	85,806.00	9,297.00
GRAND TOTAL - EXPENDITURES/ENDING BALANCE		901,778.00	829,051.00	682,781.00



COMPTON COMMUNITY COLLEGE DISTRICT

2012-2013 Student Financial Aid Fund - Revenues Summary By Object

Account Number Object	OBJECT CODE DESCRIPTION	2010 - 2011 ACTUAL REVENUE	2011 - 2012 UNAUDITED REVENUE	2012 - 2013 FINAL BUDGET
	BEGINNING BALANCE JULY 1	1,904.00	116,348.00	204,477.00
	ADJUSTMENT	0.00	19,999.00	0.00
	ADJUSTED BEGINNING BALANCE JULY 1	1,904.00	136,347.00	204,477.00
REVENUE				
FEDERAL REVENUE				
8150	Student Financial Aid	1,657.00	0.00	0.00
	TOTAL FEDERAL REVENUE	1,657.00	0.00	0.00
STATE REVENUE				
8650	Reimbursable Categorical Program	388,147.00	361,875.00	370,000.00
	TOTAL STATE REVENUE	388,147.00	361,875.00	370,000.00
LOCAL REVENUE				
8860	Interest and Investment Income	4,189.00	3,903.00	1,000.00
	TOTAL LOCAL REVENUE	4,189.00	3,903.00	1,000.00
	TOTAL REVENUE - ALL SOURCES	393,993.00	365,778.00	371,000.00
	TOTAL BEGINNING BALANCE AND REVENUE	395,897.00	502,125.00	575,477.00



COMPTON COMMUNITY COLLEGE DISTRICT

2012-2013 Student Financial Aid Fund - Expenses Summary By Object

Account Number Object	OBJECT CODE DESCRIPTION	2010 - 2011 ACTUAL EXPENSES	2011 - 2012 UNAUDITED EXPENSES	2012 - 2013 FINAL BUDGET
EXPENDITURES				
	OTHER OUTGO			
7500	Student Financial Aid	279,549.00	297,648.00	370,000.00
	TOTAL OTHER OUTGO	279,549.00	297,648.00	370,000.00
GRAND TOTAL EXPENDITURES		279,549.00	297,648.00	370,000.00
TOTAL ENDING BALANCE AND RESERVES		116,348.00	204,477.00	205,477.00
GRAND TOTAL - EXPENDITURES/ENDING BALANCE		395,897.00	502,125.00	575,477.00



COMPTON COMMUNITY COLLEGE DISTRICT

2012-2013 Associated Student Body - Revenues

Summary By Object

Account Number Object	OBJECT CODE DESCRIPTION	2010 - 2011 ACTUAL REVENUE	2011 - 2012 PROJECTED REVENUE	2012 - 2013 FINAL BUDGET
	BEGINNING BALANCE JULY 1	23,888.00	19,620.00	10,989.00
	ADJUSTMENT	0.00	0.00	0.00
	ADJUSTED BEGINNING BALANCE JULY 1	<u>23,888.00</u>	<u>19,620.00</u>	<u>10,989.00</u>
REVENUE				
LOCAL REVENUE				
8840	Local Revenue	<u>45,367.00</u>	<u>41,204.00</u>	<u>42,000.00</u>
	TOTAL LOCAL REVENUE	<u>45,367.00</u>	<u>41,204.00</u>	<u>42,000.00</u>
	TOTAL REVENUE - ALL SOURCES	<u>45,367.00</u>	<u>41,204.00</u>	<u>42,000.00</u>
	TOTAL BEGINNING BALANCE AND REVENUE	<u><u>69,255.00</u></u>	<u><u>60,824.00</u></u>	<u><u>52,989.00</u></u>



COMPTON COMMUNITY COLLEGE DISTRICT

2012-2013 Associated Student Body - Expenses Summary By Object

Account Number Object	OBJECT CODE DESCRIPTION	2010 - 2011 ACTUAL EXPENSES	2011 - 2012 PROJECTED EXPENSES	2012 - 2013 FINAL BUDGET
EXPENDITURES				
CONTRACT SERVICES AND OPERATING EXPENSES				
5500	Other Operating Expenses and Services	49,635.00	47,348.00	48,000.00
	TOTAL CONTRACT SERVICES	49,635.00	47,348.00	48,000.00
GRAND TOTAL EXPENDITURES		49,635.00	47,348.00	48,000.00
TOTAL ENDING BALANCE		19,620.00	13,476.00	4,989.00
GRAND TOTAL - EXPENDITURES/ENDING BALANCE		69,255.00	60,824.00	52,989.00

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APPENDIX

BASE REVENUE

On the basis of each district's "Full Time Equivalent Students" (FTES), the State of California "apportions" or distributes part of the State School Fund to the 72 community college districts in the State. This apportionment, designated as the district's Total Available General Revenue is received from three sources:

- Enrollment Fees
- Property Tax Moneys
- State General Apportionment

The amount of enrollment fees and property taxes 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 or property taxes received are higher than originally estimated, the State reduces that district's apportionment correspondingly.

New legislation, SB 361, was introduced in 2006 that changed the funding formula for community college districts beginning with the 2006-07 year. The total allocation to each district is computed on the basis of three factors:

- Foundation Revenues;
- Credit FTES Revenues;
- Non-Credit FTES Revenues.

Foundation revenue is a dollar amount allocated to districts based on the number and the size of colleges and centers for each district.

SB361 calculated a 90th percentile equalization credit FTES target rate of \$3,955, which was derived using 2005-06 base data. The target rate is increased each year by a statewide inflation adjustment factor (COLA). The 2011-12 base funding rates were \$4,565 for Credit FTES and \$2745 for Non-credit FTES. The 2012-2013 estimated COLA rate has not been determined by the State and for budget purposes is presumed to be 0%.

The Base Revenue for 2011-12 was computed based on 5,956 credit FTES and 37 non-credit FTES. While the District's FTES had grown in the past year to a level of 6,375 the California Community College System Office reduced each college's FTES to an amount that could be fully funded by the reduced State budget.

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 Center's mission statement and strategic initiatives. The PBC makes recommendations with respect to all global Center and District 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 Center's 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 CEO and VP Compton Center regarding District planning and budgeting activities.
- Regularly inform the Center and District communities of the results of the planning and budgeting process.
- Periodically review and evaluate the effectiveness of PBC communications to the Center and District communities.

BUDGETED POSITIONS - GENERAL FUND UNRESTRICTED
 CEO/SPECIAL TRUSTEE

Description	CEO	Special Trustee	Grand Total
ADMINISTRATIVE ASST TO THE CEO(CN)	1.00		1.00
EXECUTIVE ASSISTANT TO THE CEO		1.00	1.00
SPECIAL TRUSTEE	1.00		1.00
CEO	1.00		1.00
Grand Total	3.00	1.00	4.00

BUDGETED POSITIONS - GENERAL FUND UNRESTRICTED
ACADEMIC AFFAIRS

Description	V.P. Academic Affairs	Behavioral & Social Sciences	Childhood Education	Business	Fine Arts	Humanities	Mathematic al Sciences
SCHEDULING SPECIALIST							
FULL TIME INSTRUCTOR		7.00	3.00	7.00	3.00	13.00	9.00
FULL TIME LIBRARIAN							
INSTRUCTIONAL ASSOCIATE				1.00			1.00
INSTRUCTIONAL SPECIALIST				0.40			
LAB TECHNICIAN							
LEARNING CENTER ASSISTANT							
LIBRARY ASSISTANT		1.00	5.00				
EXTENDED LEARNING COORDINATOR	1.00						
SENIOR LIBRARY CLERK						4.00	
SR ADMINSTRTV ASST	3.00						1.00
TOOL ROOM ATTENDENT							
DEAN	2.00						
DIRECTOR	0.50						
RESEARCH ANALYST	0.50						
Grand Total	7.00	8.00	8.00	8.40	3.00	17.00	11.00

New academic positions for 2012-13:

- Counseling - General First Year Experience (1.0)
- English/Reading (2.0)
- History (1.0)
- Instructional Specialist (1.0)

BUDGETED POSITIONS - GENERAL FUND UNRESTRICTED
ACADEMIC AFFAIRS

Description	Health Sciences and Athletics	Nursing	I&T Division	Natural Sciences	Div Office Instr. Services	Learning Center	Grand Total
SCHEDULING SPECIALIST							-
FULL TIME INSTRUCTOR	4.00	9.40	5.00	9.00			69.40
FULL TIME LIBRARIAN					3.00		3.00
INSTRUCTIONAL ASSOCIATE		2.00				3.00	7.00
INSTRUCTIONAL SPECIALIST						1.00	1.40
LAB TECHNICIAN				3.00			3.00
LEARNING CENTER ASSISTANT						1.00	1.00
LIBRARY ASSISTANT					1.00		7.00
EXTENDED LEARNING COORDINATOR							1.00
SENIOR LIBRARY CLERK					1.00		5.00
SR ADMINSTRV ASST		1.00					5.00
TOOL ROOM ATTENDENT			2.00				2.00
DEAN		1.00					3.00
DIRECTOR							0.50
RESEARCH ANALYST							0.50
Grand Total	4.00	13.40	7.00	12.00	5.00	5.00	108.80

BUDGETED POSITIONS - GENERAL FUND UNRESTRICTED
 STUDENT SERVICES

Description	Athletics	DSPS	Counseling	EOP&S District Match	Outreach/ Transfer Center	Admissions/ Records Office	Div Office- Studnt Serv/Enroll Mg
ADMINISTRATIVE ASSISTANT							1.00
ADMINISTRATIVE SECRETARY							
ATHLETIC FACILTS & EQP AT	1.00						
CERT. ATHLETIC TRAINER	1.00						
CFP1-A PROGRAM ASSISTANT				0.40			
CFP-2 PROGRAM TECHNICIAN							
CFP-3 PROGRAM SPECIALIST							
COUNSELOR-NON TEACHG FULL		1.00	5.00				
FINANCIAL AID COORDINATR							
FINANCIAL AID SUPERVISOR							
RECORDS SPECIALIST						4.00	
SR ADMINSTRTV ASSISTANT					1.00		1.00
SUPERVISOR						1.00	
STUDENT LIFE ASSISTANT							
STUDNT SERVS PERSONL PROF							
DEAN							1.00
DIRECTOR	1.00	0.50		1.00	1.00	1.00	
Grand Total	3.00	1.50	5.00	1.40	2.00	6.00	3.00

BUDGETED POSITIONS - GENERAL FUND UNRESTRICTED
STUDENT SERVICES

Description	Financial Aid	Student Affairs	Grand Total
ADMINISTRATIVE ASSISTANT		1.00	1.00
ADMINISTRATIVE SECRETARY			1.00
ATHLETIC FACILTS & EQP AT			1.00
CERT. ATHLETIC TRAINER			1.00
CFP1-A PROGRAM ASSISTANT			0.40
CFP-2 PROGRAM TECHNICIAN	1.00		1.00
CFP-3 PROGRAM SPECIALIST	1.00		1.00
COUNSELOR-NON TEACHG FULL			6.00
FINANCIAL AID COORDINATR	2.00		2.00
FINANCIAL AID SUPERVISOR	1.00		1.00
RECORDS SPECIALIST			4.00
SR ADMINSTRTV ASSISTANT			2.00
SUPERVISOR	1.00		2.00
STUDENT LIFE ASSISTANT		1.00	1.00
STUDNT SERVS PERSONL PROF			-
DEAN			1.00
DIRECTOR	1.00	1.00	6.50
Grand Total	7.00	3.00	31.90

BUDGETED POSITIONS - GENERAL FUND UNRESTRICTED
 ADMINISTRATIVE SERVICES

Description	Copy Center	Fiscal Services	Information Technology Service	Human Resources	Grounds	Operations	Mailroom
ACCOUNTANT		2.00					
ACCOUNT CLERK		1.00					
ACCOUNTING SUPERVISOR		1.00					
ACCOUNTING TECHICIAN		2.00					
ADMINISTRATIVE ASSISTANT				0.40		1.00	
BUDGET ANALYST		1.00					
CARPENTER/LOCKSMITH							
CHIEF BUSINESS OFFICER		1.00					
EVENT COORDINATOR/SCHEDULER		1.00					
HUMAN RESOURCES REPRESENTATIVE				3.00			
INFORMATION SYSTEMS ENGINEER			1.00				
IT/TELECOMMUNICATIONS TECH			1.00				
MAIL CLERK/SWITCHBOARD OPERATOR							1.00
PAINTER							
PAYROLL SPECIALIST		2.00					
PURCHASING AGENT		1.00					
PURCHASING TECHICIAN		1.00					
REPOGRAPHICS TECHNICIAN	1.00						
SENIOR GROUNSKEEPER					1.00		
SHIPPING & RECEIVING CLERK						1.00	
SR ADMINSTRATIVE ASST TO THE CBO		1.00					
SR IT TECHICIAN			1.00				
UTILITY MAINTANCE WORKER						20.00	
DEAN				1.00			
DIRECTOR		2.00				1.00	
UTILITY MAINTENANCE SUPVR						2.00	
Grand Total	1.00	16.00	3.00	4.40	1.00	25.00	1.00

BUDGETED POSITIONS - GENERAL FUND UNRESTRICTED
 ADMINISTRATIVE SERVICES

Description	Paint Shop	Plumbing Shop	Grand Total
ACCOUNTANT			2.00
ACCOUNT CLERK			1.00
ACCOUNTING SUPERVISOR			1.00
ACCOUNTING TECHICIAN			2.00
ADMINISTRATIVE ASSISTANT			1.40
BUDGET ANALYST			3.40
CARPENTER/LOCKSMITH			-
CHIEF BUSINESS OFFICER			1.00
EVENT COORDINATOR/SCHEDULER			1.00
HUMAN RESOURCES REPRESENTATIVE			3.00
INFORMATION SYSTEMS ENGINEER			1.00
IT/TELECOMMUNICATIONS TECH			1.00
MAIL CLERK/SWITCHBOARD OPERATOR			1.00
PAINTER	1.00		1.00
PAYROLL SPECIALIST			2.00
PURCHASING AGENT			1.00
PURCHASING TECHICIAN			1.00
REPOGRAPHICS TECHNICIAN			1.00
SENIOR GROUNSKEEPER			1.00
SHIPPING & RECEIVING CLERK			1.00
SR ADMINSTRATIVE ASST TO THE CBO			1.00
SR IT TECHICIAN			1.00
UTILITY MAINTANCE WORKER			20.00
DEAN			1.00
DIRECTOR			3.00
UTILITY MAINTENANCE SUPVR			2.00
Grand Total	1.00	-	54.80

BUDGETED POSITIONS - GENERAL FUND RESTRICTED

Description	Foster Care Ed	DSPS	TRIO - Upward Bound Math/Scien	Basic Skills	EOPS	EOPS CARE	Matriculation
ACCOUNTING TECHNICIAN							
ADAPTED COMPUTER TECH SPC		1.00					
ADMINISTRATIVE ASSISTANT		1.00					
CFP1-A PROGRAM ASSISTANT					1.60		
CFP-2 PROGRAM TECHNICIAN							1.00
CFP-3 PROGRAM SPECIALIST			1.00				
COORD.FOSTER/KINSHIP PRG.	1.00						
COORDINATOR, UBMS			1.00				
COORDINATOR, UPWARD BOUND							
COUNSELOR-NON TEACHG FULL					2.50	0.50	
EOP & S COORDINATOR					0.75	0.25	
FULL TIME INSTRUCTOR							
INSTRUCTIONAL ASSOCIATE							
OFFICE SPECIALIST							
OUTREACH COORDINATOR					0.75	0.25	
DEAN							
DIRECTOR							
RESEARCH ANALYST				0.50			
Grand Total	1.00	2.00	2.00	0.50	5.60	1.00	1.00

New positions for 2012-13:
 Research Analyst (.50) - Basic Skills

BUDGETED POSITIONS - GENERAL FUND RESTRICTED

Description	TANF	CalWORKs	DPSS	BFAP	Grand Total
ACCOUNTING TECHNICIAN				1.00	1.00
ADAPTED COMPUTER TECH SPC					1.00
ADMINISTRATIVE ASSISTANT	0.18	0.64	0.18		2.00
CFP1-A PROGRAM ASSISTANT	0.09	0.64	1.27	1.00	4.60
CFP-2 PROGRAM TECHNICIAN	0.50	0.50		1.00	3.00
CFP-3 PROGRAM SPECIALIST					1.00
COORD.FOSTER/KINSHIP PRG.					1.00
COORDINATOR, UBMS					1.00
COORDINATOR, UPWARD BOUND					-
COUNSELOR-NON TEACHG FULL					3.00
EOP & S COORDINATOR					1.00
FULL TIME INSTRUCTOR					-
INSTRUCTIONAL ASSOCIATE		0.05	0.95		1.00
OFFICE SPECIALIST					-
OUTREACH COORDINATOR					1.00
DEAN					-
DIRECTOR		0.50			0.50
RESEARCH ANALYST					0.50
Grand Total	0.77	2.33	2.40	3.00	21.60

BUDGETED POSITIONS - CHILD DEVELOPMENT FUND

Description	Careers in Child Care Training	CDC	Child Development		Grand Total
			Center	Local	
ADMINISTRATIVE ASSISTANT				1.00	1.00
COOK				0.50	0.50
INFANT TODDLER		3.00			3.00
PRE SCHOOL TEACHER		2.25			2.25
PROGRAM TECHICIAN				1.00	0.40
DIRECTOR	0.20	0.30			0.50
Grand Total	0.20	5.55		2.50	8.25

FIVE YEAR CAPITAL CONSTRUCTION PLAN 2012-2017

As required by the Community College Construction Act of 1980, Compton Community College District is submitting its 2012-2017 Five-Year Construction Plan and associated documents to the Office of the Chancellor of the California Community Colleges.

YEAR	PROJECT – FUNDING PHASE	AMOUNT
2011-12	Learning Resource Center	\$15,120,809
	MIS Building Upgrade	\$10,950,000
2012-13	Infrastructure Replacement Phase 1	\$36,204,000
2013-14	Infrastructure Replacement Phase 2	\$18,696,000
	Allied Health Renovation	\$10,946,000
2014-15		
2015-16	Instructional Building 1 Replacement	\$17,336,000

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FEES – ENROLLMENT
1984-85 THROUGH 2012

1984-91	\$5 per unit, \$50 maximum each semester for all students
1991-92	\$6 per unit, \$60 maximum each semester for all students
1992-93	\$10 per unit for undergraduates, no maximum \$50 per unit for students with a Bachelor or higher degree No maximum Fee increase effective Spring 1993 semester
1993-95	\$13 per unit for undergraduates \$50 per unit for students with a Bachelor or higher degree No maximum Fee increase effective Fall 1993 semester
1995-98	\$50 per unit for students with a Bachelor or higher degree Eliminated 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
2012-13	\$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	112.2	84.7%	\$60,289
2007	35.4	91	76.2%	\$60,289
2008	22.40	84.00	66.08%	\$60,289
2009	22.40	79.00	55.4%	\$63,798
2010	22.4	82.3	52.3%	\$66,801
2011	22.4	81.38	52.18%	\$68,602
2012	22.4	N/A***	N/A***	\$69,128

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

** Based on second period apportionment report.

*** Obligation for Fall 2012 has not been determined yet.

N/A Not Available

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Memberships

In accordance with Education Code Section 35172(d), the Board of Trustees may authorize participation in any organization which has for its purpose the promotion and advancement of education. Listed below are organization memberships approved for the 2012-2013 fiscal year.

	<u>Estimated Fee</u>
3C4A Membership Application	\$125.00
American Association of Community Colleges	\$1,500.00
American Library Association	\$300.00
Association of California Community College Administrators (ACCCA)	\$300.00
Bellflower Chamber of Commerce	\$150.00
California Association for Postsecondary Education and disability (CAPED)	\$80.00
California Coalition for Adequate School Housing (C.A.S.H)	\$636.00
California Community College Athletic Association Women's Soccer	\$75.00
California Community College Athletic Directors Association	\$100.00
California Community College League	\$10,257.00
California Community College League	\$5,980.00
California Community College Men's Basketball Coaches Association (CCMBCA)	\$350.00
California Community College Soccer Coaches Association – Men's	\$75.00
California Community College Soccer Coaches Association – Women's	\$75.00
California Community College Women's Basketball Coaches Association (CCMBCA)	\$200.00
California Football Coaches	\$145.00
California Library Association	\$250.00
CalWORKs Association	\$50.00
Carson Chamber of Commerce	\$200.00
Community College Facility Coaches	\$825.00
Compton Chamber of Commerce	\$150.00
Cooperative Organization for the Development of Employee Selection	\$1,850.00
International Facility Management Association (IFMA)	\$100.00
LEED Green Associates Membership	\$50.00
LEED Green Associates Renewal Green Building Certification Institute (GBCI)	\$50.00
Los Angeles County School of Trustees Association	\$200.00
Lynwood Chamber of Commerce	\$200.00
National Institute for Staff Organization	\$995.00
National Association of Student Financial Aid Administrators (NASFAA)	\$1,332.00
National League for Nursing Agency	\$250.00
Paramount Chamber of Commerce	\$150.00

Personnel Commission Association of Southern California	\$40.00
President Round Table	\$500.00
South Coast Conference	\$5,600.00
Southern California Football Coaches	\$1,800.00
The College Board	\$325.00
The Honors Transfer Council of California	\$90.00
Webinar Subscription for Credential Maintenance Program (CMP) at 15 CE	\$345.00
Western Regional Honors Council	\$75.00

RESIDENT FTES BY DIVISION
FALL/SPRING

DIVISION	<u>2011-12</u>
Behavioral & Social Sciences	757
Business Education	247
Fine Arts	406
Health Sciences & Athletics	549
Humanities	764
Industry & Technology	529 *
Learning Resources Center	505
Mathematical Sciences	648
Natural Sciences	711
Total	<u><u>5,116</u></u>

* Includes FTES from:	
Paramedic Program	0
In-Service & Affiliate Training Program	0
Industrial Emerg Council	0
Total	<u><u>0</u></u>

SUMMER

DIVISION	<u>2011</u>
Behavioral & Social Sciences	90
Business Education	34
Fine Arts	63
Health Sciences & Athletics	52
Humanities	153
Industry & Technology	67
Instructional Services	159
Mathematical Sciences	217
Natural Sciences	169
Total	<u><u>1,004</u></u>

* Includes High School Sports Program FTES	0
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Compton Community College District
Guiding Principles for Planning & Budgeting
Fall 2012

In light of the current budget uncertainties, the recommendations/decisions we must make will be difficult. It is important that the Compton Community College District the Compton Community Educational Center in maintaining student access, along with a fiscally responsible long-term vision. The following principles will guide the Compton Community College District 2012-2013 Budget Planning Process:

1. Student learning and student success is key to every recommendation/decision.
2. As we will not be able to offer the same number of programs and class sections, nor and the same level of student support services, reductions will be achieved by assessing all programs and services for their viability, relevance, cost effectiveness and ability to meet community needs.
3. Remaining programs and student support services will be of high quality and appropriately supported.
4. All efforts will be made to create and support revenue generating opportunities.
5. We are creating a dynamic, flexible organization that can easily adapt as future changes to our State's economy unfold.

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El Camino College Compton Center
 FTES Goal and Actual
 2011-2012

		Total FTES	
		Total FTES	Revised
		Actual	
Fiscal Year		Goal	July 2012
2006-2007		Goal	Actual
Summer 06		343	348
Fall 06-Spring 07		2,346	2,347
Total		<u>2,689</u>	<u>2,695</u>
2007-2008		Goal	Actual
Summer 07		412	422
Fall 07 - Spring	(includes 20% inc over	2,807	2,925
Total		<u>3,219</u>	<u>3,347</u>
2008-		Goal	Actual
Summer 08		479	624
Fall 08 - Spring 09	(includes 18% inc over	3,521	3,924
Summer 09 (Shifted to 08/09)		0	452
Total		<u>4,000</u>	<u>5,000</u>
2009-		Goal	Actual
Summer 09		310	243
Fall 09 - Spring 10		5,290	5,060
Summer 10 (Shifted to 09/10)		0	0
Total		<u>5,600</u>	<u>5,303</u>
2010-2011		Goal	Actual
Summer 10		900	941
Fall 10 - Spring		5,500	5,685
Total		<u>6,400</u>	<u>6,626</u>
2011-2012		Goal	Actual
Summer 11		1,035	1,004
Fall 11 - Spring		4,965	5,371
Total		<u>6,000</u>	<u>6,375</u>
2012-2013		Goal	
Summer 12		950	
Fall 12 - Spring 13		4,950	
Total		<u>5,900</u>	

Fall - Spring FTES numbers include the Winter Intersession.

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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. In November of, 2002, local voters approved Measure CC for a total of \$100,000,000. 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.