

TENTATIVE BUDGET

Fiscal Year 2014-2015

COMPTON COMMUNITY COLLEGE DISTRICT



**Compton Community College District
2014-2015 Tentative Budget**

Submitted by:

Dr. Keith Curry
Chief Executive Officer

To the:

Special Trustee
Mr. Thomas Henry

June 11, 2014



June 5, 2014

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.
Chief Executive Officer

THOMAS E. HENRY
Special Trustee

Mr. Thomas E. Henry
Special Trustee
Compton Community College District

Dear Special Trustee Henry;

The Compton Community College District's proposed Tentative Budget for the 2014-2015 fiscal year is submitted for your review and approval.

The Unrestricted General Fund budget is a tentative fiscal plan, as the State of California has not finalized its 2014-2015 revenue allocations for community colleges.

For the 2014-2015 fiscal year, we anticipate that the El Camino College Compton Center will be funded for 6,181 Full Time Equivalent Students (FTES). The El Camino College Compton Center will offer 1,600 course sections to meet that FTES target. At this time, the Tentative Budget does include a Cost of Living Adjustment (COLA) of 0.85% for base apportionment revenue. The Tentative Budget includes a transfer of \$200,000 from the Unrestricted General Fund to the line of credit fund for expenses from the 2009-2010 fiscal year. After this transfer, the total amount due to the line of credit is \$1,600,000. This is the second in a series of yearly transfers to the line of credit fund. In addition, the Tentative Budget includes \$250,000 contribution to the Other Postemployment Benefit trust.

The Tentative Budget does maintain a reserve above the minimum 5% level as advised by the State.

Any recommended modifications to the budget will be communicated to you at the September 9, 2014, Board meeting with the presentation of the 2014-2015 Final Budget.

Sincerely,

A handwritten signature in blue ink, appearing to read "KC", is written over a light blue circular stamp.

Keith Curry
CEO

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

2014-2015 TENTATIVE BUDGET ASSUMPTIONS

The Tentative Budget reflects information available at this time from the California Community Colleges Chancellor's Office. It is anticipated that additional adjustments may be required as more information becomes available. The Tentative Budget will be submitted to the Special Trustee for approval at the June 11, 2014 Board of Trustees meeting.

I. Basic Revenue and Expense Assumptions:

- A. Projected beginning balance: **\$6,018,815**
- B. Estimated local, state and other revenue: **\$32,859,013**
- C. Reserve for contingency and ending fund balance: **\$5,023,666** (14.53%) of budgeted expenditures.
- D. Budget the General State Apportionment in alignment with the El Camino College Compton Center generating 6,619 FTES. This includes 6,181 FTES for 2014-2015 and 438 FTES for 2013-2014.
- E. Offering 1,600 sections in the 2014-2015.
- F. Cost of Living Adjustment (COLA) funding of 0.85% or **\$39.41** credit FTES equates to approximately **\$243,602** based on 6,181 FTES.
- G. Budget for the GASB "pay as you go" costs for Retiree Benefits: **\$669,799**.
- H. Budget for the PARS Retirement Payment: **\$109,842**. The total remaining district liability for participating in PARS is: **\$219,684**.
- I. Project Public Employee Retirement System contributions increased to 11.70%.
- J. Budget for projected utilities increase of 2% or a total cost of \$1,086,300.
- K. Budget all step and column increases of approximately \$300,000.
- L. Budget to fill the following nine faculty positions:
 - a. Art
 - b. English- Two Positions
 - c. Human Development
 - d. Machine Tool Technology
 - e. Mathematics– Two Positions
 - f. Nursing
 - g. Welding
- M. Budget to fill three new non-faculty positions.
 - a. Accountant
 - b. Instructional Associate
 - c. Lab Technician
- N. Budget for the Vice President of El Camino College Compton Center (\$160,000, including benefits) and the Information Technology Supervisor (\$143,000 including benefits) positions.
- O. Budget for line of credit debt expense (\$1,292,420).
- P. Budget for the Police Services Contract with El Camino College (\$1,400,000).
- Q. Budget for Other Postemployment Benefit (OPEB) contribution of \$250,000.

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

2014-2015 TENTATIVE BUDGET ASSUMPTIONS

- R. Budget for the following one-time expenses (310,000):
 - a. Technology Plan (\$50,000)
 - b. Enrollment Management Plan (\$100,000)
 - c. One-Time Planning Allocations (\$50,000)
 - d. Site Improvements (\$110,000)
- S. Unrestricted Budget includes the following interfund transfers out in the amount of \$668,000:
 - a. Transfer \$200,000 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 \$1,600,000. The District intends to complete the final transfer to the line of credit by the 2019-2020 year.
 - b. Transfer \$468,000 to the Property & Liability Fund.



COMPTON COMMUNITY COLLEGE DISTRICT

2014-2015 Budget

General Fund Unrestricted

Fund Summary

OBJECT CODE DESCRIPTION	2012 - 2013 ACTUALS	2013 - 2014 EST ACTUALS	2014 - 2015 TENTATIVE
BEGINNING BALANCE JULY 1	4,416,143	7,149,975	6,018,815
ADJUSTMENT	771,856	(70,827)	-
ADJUSTED BEGINNING BALANCE JULY 1	5,187,999	7,079,148	6,018,815
REVENUES			
Federal Revenue	14,150	15,000	-
State Revenue	24,135,312	27,104,359	27,877,451
Local Revenue	6,341,270	4,580,407	4,981,562
TOTAL REVENUES	30,490,732	31,699,766	32,859,013
EXPENDITURES			
Academic Salaries	11,379,859	12,123,762	12,987,600 1
Classified Salaries	5,422,231	6,147,970	6,288,200 2
Benefits	5,180,784	5,816,433	6,257,362 3
Supplies and Materials	353,173	556,245	510,000
Other Operating Expenses	4,117,307	5,656,868	5,211,000 4
Capital Outlay	303,406	458,821	367,000 5
TOTAL EXPENDITURES	26,756,760	30,760,099	31,621,162
OTHER SOURCES(USES)			
Debt Payment	(1,292,420)	(1,300,000)	(1,300,000)
Interfund Transfers Out	(426,937)	(650,000)	(668,000)
Other Student Aid	(52,639)	(50,000)	(65,000)
Reserve for Contingencies	-	-	(200,000)
TOTAL OTHER SOURCES(USES)	(1,771,996)	(2,000,000)	(2,233,000)
TOTAL ENDING BALANCE	7,149,975	6,018,815	5,023,666

Notes to 2014-15 Tentative Budget

- 1 - Includes nine (9) faculty positions per budget assumptions
- 2 - Includes three (3) new non-faculty positions per budget assumptions
- 3 - Includes \$250K fir OPEB trust contribution per budget assumptions
- 4 - Includes \$50K for one-time funding allocations per budget assumptions
- 5 - Includes \$110K for site improvements & \$50K to fund technology plan per budget assumptions



COMPTON COMMUNITY COLLEGE DISTRICT

2014-2015 Budget General Fund Unrestricted Revenue Summary

OBJECT CODE DESCRIPTION	2012 - 2013 ACTUALS	2013 - 2014 PROJECTED REV	2014 - 2015 TENTATIVE
BEGINNING BALANCE JULY 1	4,416,143	7,149,975	6,018,815
ADJUSTMENT	771,856	(70,827)	
ADJUSTED BEGINNING BALANCE JULY 1	<u>5,187,999</u>	<u>7,079,148</u>	<u>6,018,815</u>
REVENUE			
FEDERAL REVENUE			
Other Federal Revenues	14,150	15,000	-
TOTAL FEDERAL REVENUE	<u>14,150</u>	<u>15,000</u>	<u>-</u>
STATE REVENUE			
Part-time Faculty Salary	70,491	70,491	70,491 4
Part-time Faculty Insurance	336	336	336 4
General Apportionment	18,078,960	21,713,770	22,248,519 1
Education Protection Account	4,971,438	4,276,302	4,490,117 5
Enroll Fee Admin 2%	97,483	85,084	85,084 4
State Tax Subventions	29,461	29,000	29,000 4
Other State Tax Subventions	69	70	70 4
State - Lottery	717,120	762,426	778,806 2
State Mandated Costs	167,782	166,880	175,028 3
TOTAL STATE REVENUE	<u>24,135,312</u>	<u>27,104,359</u>	<u>27,877,451</u>
LOCAL REVENUE			
Secured Roll Tax Allocation	3,519,381	3,414,339	3,712,562
Supplemental Roll Tax	32,618	44,257	50,000
Unsecured Roll Tax All	52,240	42,978	50,000
Prior Years Taxes	203,630	(25,175)	100,000
Redevelopment Agency Fund	720,399	15,008	-
Rental and Leases	13,486	50,000	50,000
Interest and Investment	213,825	150,000	150,000
Enrollment Fees	1,060,071	750,000	735,000
Transcripts	11,761	4,000	4,000
Non Resident Fees	99,449	50,000	50,000
Out of Country Tuition	109,252	80,000	80,000
Parking Income - Citations	30,000	5,000	-
TOTAL LOCAL REVENUE	<u>6,371,270</u>	<u>4,580,407</u>	<u>4,981,562</u>
TOTAL REVENUE - ALL SOURCES	<u>30,520,732</u>	<u>31,699,766</u>	<u>32,859,013</u>
TOTAL BEGINNING BALANCE AND REVENUE	<u>35,708,731</u>	<u>38,778,914</u>	<u>38,877,828</u>

Notes to 2014-15 Tentative Budget

- 1 - General apportionment based on funded credit FTES of 6,181 and cosmetology adjustment of \$919K
- 2 - Lottery income based on \$126 per FTES (6,181) from California Department of Education bulletin
- 3 - Mandated cost based on \$28 per funded FTES (6,181) per State Chancellor's Office bulletin
- 4 - Amounts based on 2013-15 Second Period Apportionment -per State Chancellor's Office
- 5 - EPA based on estimate (FY2014 plus 5%)



COMPTON COMMUNITY COLLEGE DISTRICT

2014-2015 Budget

General Fund Unrestricted

Expenditure Summary

OBJECT CODE DESCRIPTION	2012 - 2013 ACTUALS	2013 - 2014 PROJECTED EXP	2014 - 2015 TENTATIVE
EXPENDITURES			
ACADEMIC SALARIES			
Instructional Salaries/Regular	5,254,193	5,779,733	6,284,100
Non Instructional Salaries/Regular	2,373,657	2,518,814	2,487,500
Instructional Salaries Other	3,431,509	3,507,000	3,866,000
Non Instructional Salaries Other	320,500	318,215	350,000
TOTAL ACADEMIC SALARIES	11,379,859	12,123,762	12,987,600
CLASSIFIED SALARIES			
Non Instructional Salaries Regular	4,226,538	4,792,474	4,926,800
Non-STRS Instructors	450,742	611,510	601,400
Non Instructional Salaries Non Reg	628,451	581,486	590,000 1
Instructional Aide	116,500	162,500	170,000
TOTAL CLASSIFIED SALARIES	5,422,231	6,147,970	6,288,200
EMPLOYEE BENEFITS			
State Teachers' Retirement System	832,544	782,567	801,700
Public Employees Retirement System	584,221	649,143	677,300
Social Security, Survivors, Disability	582,253	578,174	594,365
Health and Welfare	2,253,375	2,603,000	2,679,700 2
Unemployment Insurance	180,560	7,111	86,750
Workers' Compensation Insurance	463,570	496,596	608,375
Alternate Retirement Plan	109,842	109,842	109,842
Retiree Benefits	174,419	590,000	699,330
TOTAL EMPLOYEE BENEFITS	5,180,784	5,816,433	6,257,362
BOOKS, SUPPLIES AND MATERIALS			
Instructional Supplies	21,575	189,788	200,000
Non Instructional Repair Parts	32,780	67,917	70,000
Non Instructional Supplies	265,247	270,712	212,000
Gasoline	12,404	24,328	24,000
Food/Food Supplies	16,695	3,500	4,000
TOTAL BOOKS, SUPPLIES AND MAT.	353,173	556,245	510,000
CONTRACT SERVICES AND OPERATING EXPENSES			
Personal and Consultant Services	1,569,621	2,143,538	2,162,000
Travel, Conference and Training	65,984	105,908	128,000
Dues and Memberships	32,359	34,990	21,000
Insurance	105,494	135,000	110,000
Utilities and Housekeeping Services	889,414	1,065,000	1,138,000
Contracts, Rentals, and Repairs	422,163	522,017	647,000
Legal, Elections, and Audit Expense	186,693	819,000	159,000
Othr Srvcs, Postage, and Advertising	792,248	709,415	723,000
Miscellaneous	53,331	122,000	123,000 3
TOTAL CONTRACT SERVICES	4,117,307	5,656,868	5,211,000



COMPTON COMMUNITY COLLEGE DISTRICT

2014-2015 Budget

General Fund Unrestricted

Expenditure Summary

OBJECT CODE DESCRIPTION	2012 - 2013 ACTUALS	2013 - 2014 PROJECTED EXP	2014 - 2015 TENTATIVE
CAPITAL OUTLAY			
Site Improvements	87,915	100,000	110,000 4
Library Books	44,499	47,800	48,000
Equipment	170,992	311,021	209,000 5
TOTAL CAPITAL OUTLAY	303,406	458,821	367,000
OTHER OUTGO			
Debt Payment	1,292,420	1,300,000	1,300,000
Interfund Transfers Out	426,937	650,000	668,000
Other Student Aid	52,639	50,000	65,000
TOTAL OTHER OUTGO	1,771,996	2,000,000	2,033,000
TOTAL EXPENDITURES LESS CONTINGENCY	28,528,756	32,760,099	33,654,162
Reserve for Contingencies	-	-	200,000
TOTAL EXPENDITURES	28,528,756	32,760,099	33,854,162
TOTAL ENDING BALANCE	7,179,975	6,018,815	5,023,666
GRAND TOTAL - EXPENDITURES/ENDING BALANCE	35,708,731	38,778,914	38,877,828

Notes to 2014-15 Tentative Budget

- 1 Includes \$100K for Enrollment Management
- 2 Includes \$250K for OPEB contribution
- 3 Includes \$50K for One-time allocations
- 4 Includes \$110K for Site Improvements
- 5 Includes \$50K for Technology Plan



COMPTON COMMUNITY COLLEGE DISTRICT

**2014-2015 Budget
General Fund Restricted
Fund Summary**

OBJECT CODE DESCRIPTION	2012 - 2013 ACTUAL	2013 - 2014 EST ACTUALS	2014 - 2015 TENTATIVE
BEGINNING BALANCE JULY 1	1,593,979	1,593,979	353,157
ADJUSTMENT	(1,247,542)	(1,204,423)	-
ADJUSTED BEGINNING BALANCE JULY 1	346,437	389,556	353,157
REVENUES			
Federal Revenue	620,482	600,316	592,649
State Revenue	2,646,729	2,965,910	4,253,672
Local Revenue	890,423	720,070	690,000
TOTAL REVENUES	4,157,634	4,286,296	5,536,321
EXPENDITURES			
Academic Salaries	559,405	627,739	605,949
Classified Salaries	1,174,460	1,042,997	1,100,459
Benefits	488,965	493,828	604,619
Supplies and Materials	290,348	289,044	356,681
Other Operating Expenses	821,447	930,589	1,035,935
Capital Outlay	275,634	265,571	896,750
TOTAL EXPENDITURES	3,610,259	3,649,768	4,600,393
OTHER SOURCES(USES)			
Other outgo	(227,063)	(88,000)	(100,000)
Other Student Aid	(9,097)	(151,881)	(160,000)
Other Payments to/For Students	(268,096)	(433,046)	(617,388)
TOTAL OTHER SOURCES(USES)	(504,256)	(672,927)	(877,388)
TOTAL ENDING BALANCE	389,556	353,157	411,697



COMPTON COMMUNITY COLLEGE DISTRICT

2014-2015 Budget General Fund Restricted Revenue Summary

OBJECT CODE DESCRIPTION	2012 - 2013 ACTUALS	2013 - 2014 PROJECTED REV	TENTATIVE BUDGET
BEGINNING BALANCE JULY 1	1,593,979	2,268,787	353,157
ADJUSTMENTS	(1,247,542)	(1,879,231)	-
ADJUSTED BEGINNING BALANCE JULY 1	346,437	389,556	353,157
FEDERAL REVENUE			
TRIO - Upward Bound-3180	160,105	250,000	250,000
TRIO - Upward Bound-3181	66,889	-	-
TRIO - Upward Bound Math/Sci-3182	31,539	-	-
TANF-6405	122,374	116,234	121,211
DPSS - 6408	135,919	131,500	127,000
Foster & Kinship Care Ed (FKCE)-1251	79,080	65,082	65,082
Mod Approaches-Partners-6490	1,197	15,000	-
Summer Food Services Program	2,460	-	6,856
YESS ILP Grant - 6411	20,919	22,500	22,500
TOTAL FEDERAL REVENUES	620,482	600,316	592,649
STATE REVENUE			
TTIP Library Auto -Cat. App.-2616	-	-	-
Basic Skills -3841	101,210	96,158	100,000
BFAP Aug.-Cat Apportnmnts-7625	296,985	291,985	287,682
CalWORKs-Cat Apportnmnts-6406	374,948	352,615	466,778
CARE-Categorical. App-4750	387,314	385,345	404,906
DSPS-Categorical. App.-3101	163,494	166,811	251,871
EOPS-Cat. Apportnmnts-4700	714,837	714,004	880,174
Equal Employment Opportunity	-	4,173	4,173
Foster & Kinship Care Ed (FKCE)-1251	53,189	65,082	65,082
Instructional Equip & Library-2699	-	109,705	730,000
Matriculation - Credit - 6250	140,200	157,738	456,395
Scheduled Maintenance - 9007	-	109,713	-
State Lottery	180,471	187,581	191,611
Special Trustee AB 318 Restricted	234,081	325,000	400,000
T.A.F.Y. (Transition Aged Foster Care) - 4300	-	-	15,000
TOTAL STATE REVENUES	2,646,729	2,965,910	4,253,672
LOCAL REVENUE			
DHS Mentoring Pro.-Grants-2239	75,278	90,000	90,000
CTEA	239,368	160,189	160,000
Work Study-7621	138,102	151,881	160,000
CTEA - 6499	29,988	-	-
Sales and Commissions	8,164	43,000	45,000
Parking Permits and Meters	344,403	275,000	225,000
Other	55,120	-	10,000
TOTAL LOCAL REVENUES	890,423	720,070	690,000
TOTAL REVENUE - ALL SOURCES	4,157,634	4,286,296	5,536,321
TOTAL BEGINNING BALANCE AND REVENUE	4,504,071	4,675,852	5,889,478



COMPTON COMMUNITY COLLEGE DISTRICT

**2014-2015 Budget
General Fund Restricted
Expense Summary**

OBJECT CODE DESCRIPTION	2012 - 2013 ACTUALS	2013 - 2014 PROJECTED EXP	2014 - 2015 TENTATIVE
EXPENSES			
ACADEMIC SALARIES			
Regular Schedule, Non-Teaching	312,438	324,747	361,263
Other Schedule, Teaching	65,571	54,400	54,400
Other Schedule, Non-Teaching	181,396	248,592	190,286
TOTAL ACADEMIC SALARIES	559,405	627,739	605,949
CLASSIFIED SALARIES			
Full Time	896,068	869,900	961,612
Instructional Aides, Full Time	-	26,000	-
Student Help, Hourly, and Overtime	260,790	145,097	118,847
Instructional Aide, Other, Direc	17,602	2,000	20,000
TOTAL CLASSIFIED SALARIES	1,174,460	1,042,997	1,100,459
EMPLOYEE BENEFITS			
State Teachers Retirement	37,437	40,330	45,586
Public Employees Retirement System	116,693	118,695	120,708
Social Security - OASDI & Medicare	86,159	86,829	88,257
Health and Welfare	187,371	191,926	283,600
Unemployment Insurance	15,393	14,190	9,557
Workers' Compensation Insurance	45,912	41,858	56,911
TOTAL EMPLOYEE BENEFITS	488,965	493,828	604,619
SUPPLIES AND MATERIALS			
Text Books	-	-	14,768
Instructional Supplies	225,606	209,061	217,654
Non-Instructional Supplies	63,157	73,483	108,759
Food/Food Supplies	1,585	3,500	3,500
Non-Instructional Supplies Printing	-	3,000	12,000
TOTAL SUPPLIES AND MATERIALS	290,348	289,044	356,681
CONTRACTED SERVICES AND OPERATING EXPENSES			
Contract for Personal Consultant Services	567,963	318,616	748,023
Travel, Conference, and In-Service Training	58,275	55,218	40,861
Dues And Memberships	1,514	3,600	1,600
Contracts, Rentals and Repairs	2,449	391,713	10,000
Legal, Elections, and Audit Expense	2,188	25,000	-
Other Services, Postage, Advertising	178,509	128,842	219,664
Repro Services	10,549	7,600	15,787
TOTAL CONTRACTED SERVICES	821,447	930,589	1,035,935
CAPITAL OUTLAY			
Equipment	275,634	265,571	896,750
TOTAL CAPITAL OUTLAY	275,634	265,571	896,750
OTHER OUTGO			
Other Outgo	227,063	88,000	100,000
Other Student Aid	9,097	151,881	160,000
Other Payments To/For Students	268,096	433,046	617,388
TOTAL OTHER OUTGO	504,256	672,927	877,388



COMPTON COMMUNITY COLLEGE DISTRICT

2014-2015 Budget General Fund Restricted Expense Summary

<u>OBJECT CODE DESCRIPTION</u>	<u>2012 - 2013 ACUTALS</u>	<u>2013 - 2014 PROJECTED EXP</u>	<u>2014 - 2015 TENTATIVE</u>
EXPENSES			
TOTAL EXPENDITURES	<u>4,114,515</u>	<u>4,322,695</u>	<u>5,477,781</u>
TOTAL ENDING BALANCE	<u>389,556</u>	<u>353,157</u>	<u>411,697</u>
GRAND TOTAL - EXPENDITURES/ENDING BALANCE	<u><u>4,504,071</u></u>	<u><u>4,675,852</u></u>	<u><u>5,889,478</u></u>



COMPTON COMMUNITY COLLEGE DISTRICT

2014-2015 Budget

General Fund - Line of Credit

Fund Summary

OBJECT CODE DESCRIPTION	2012 - 2013 ACTUALS	2013 - 2014 EST ACTUALS	2014 - 2015 TENTATIVE
BEGINNING BALANCE JULY 1	1,298,379	943,379	511,561
ADJUSTMENT	-	(260,818)	-
ADJUSTED BEGINNING BALANCE JULY 1	1,298,379	682,561	511,561
REVENUES			
Federal Revenue	-	-	-
State Revenue	-	-	-
Local Revenue	163,966	4,000	4,000
TOTAL REVENUES	163,966	4,000	4,000
EXPENDITURES			
Other Operating Expenses	779,784	375,000	-
Capital Outlay	-	-	-
TOTAL EXPENDITURES	779,784	375,000	-
OTHER SOURCES(USES)			
Interfund Transfers In	-	200,000	200,000
TOTAL OTHER SOURCES(USES)	-	200,000	200,000
TOTAL FUND BALANCE	682,561	511,561	715,561



COMPTON COMMUNITY COLLEGE DISTRICT

2014-2015 Budget

General Fund - Line of Credit

Revenue Summary

OBJECT CODE DESCRIPTION	2012 - 2013 ACTUALS	2013 - 2014 PROJECTED	2014 - 2015 TENTATIVE
BEGINNING BALANCE JULY 1	1,298,379	943,379	511,561
ADJUSTMENT	-	(260,818)	-
ADJUSTED BEGINNING BALANCE JULY 1	1,298,379	682,561	511,561
LOCAL REVENUE			
Interest and Investment	163,966	4,000	4,000
TOTAL LOCAL REVENUE	163,966	4,000	4,000
OTHER SOURCES			
Interfund transfers	-	200,000	200,000
TOTAL OTHER SOURCES	-	200,000	200,000
TOTAL REVENUE - ALL SOURCES	163,966	204,000	204,000
TOTAL BEGINNING BALANCE AND REVENUE	1,462,345	886,561	715,561



COMPTON COMMUNITY COLLEGE DISTRICT
2014-2015 Budget
General Fund - Line of Credit
Expense Summary

<u>OBJECT CODE DESCRIPTION</u>	<u>2012 - 2013 ACTUALS</u>	<u>2013 - 2014 PROJECTED EXP</u>	<u>2014 - 2015 TENTATIVE</u>
EXPENSES			
CONTRACT SERVICES AND OPERATING EXPENSES			
Personal and Consultant Services	779,784	375,000	-
TOTAL CONTRACT SERVICES	779,784	375,000	-
OTHER OUTGO			
Interfund Transfers Out	-	-	-
TOTAL OTHER OUTGO	-	-	-
TOTAL EXPENDITURES	779,784	375,000	-
TOTAL FUND BALANCE	682,561	511,561	715,561
GRAND TOTAL - EXPENDITURES/ENDING BALANCE	1,462,345	886,561	715,561



COMPTON COMMUNITY COLLEGE DISTRICT

2014-2015 Budget
Capital Outlay Projects
Fund Summary

OBJECT CODE DESCRIPTION	2012 - 2013 ACTUALS	2013 - 2014 EST ACTUALS	2014 - 2015 TENTATIVE
BEGINNING BALANCE JULY 1	1,452,586	1,547,663	2,280,893
ADJUSTMENT	-	-	-
ADJUSTED BEGINNING BALANCE JULY 1	<u>1,452,586</u>	<u>1,547,663</u>	<u>2,280,893</u>
REVENUES			
State Revenue	24,465,426	12,258,513	8,527,000
Local Revenue	32,671	7,500	17,000
TOTAL REVENUES	<u>24,498,097</u>	<u>12,266,013</u>	<u>8,544,000</u>
EXPENDITURES			
Other Operating Expenses	7,197	3,000	30,000
Capital Outlay	24,395,823	11,529,783	8,597,000
TOTAL EXPENDITURES	<u>24,403,020</u>	<u>11,532,783</u>	<u>8,627,000</u>
OTHER SOURCES(USES)			
Transfers In	-	-	-
Transfers Out	-	-	-
TOTAL OTHER SOURCES(USES)	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL ENDING BALANCE	<u>1,547,663</u>	<u>2,280,893</u>	<u>2,197,893</u>



COMPTON COMMUNITY COLLEGE DISTRICT

**2014-2015 Budget
Capital Outlay Projects
Revenue Summary**

OBJECT CODE DESCRIPTION	2012 - 2013 ACTUALS	2013 - 2014 PROJECTED REV	2014 - 2015 TENTATIVE
BEGINNING BALANCE JULY 1	1,452,586	1,547,663	2,280,893
ADJUSTMENT	-	-	-
ADJUSTED BEGINNING BALANCE JULY 1	1,452,586	1,547,663	2,280,893
STATE REVENUE			
PY Adjustment	-	-	-
Community College Construction Act	24,465,426	12,148,808	7,797,000 ¹
Other State Revenue	-	109,705	730,000 ²
TOTAL STATE REVENUE	24,465,426	12,258,513	8,527,000
LOCAL REVENUE			
Interest and Investment Income	32,671	7,500	6,000
Other Local Income/Indirect Cost	-	-	11,000
TOTAL LOCAL REVENUE	32,671	7,500	17,000
OTHER SOURCES			
Transfers In	-	-	100,000 ³
TOTAL OTHER SOURCES	-	-	100,000
TOTAL REVENUE - ALL SOURCES	24,498,097	12,266,013	8,644,000
TOTAL BEGINNING BALANCE AND REVENUE	25,950,683	13,813,676	10,924,893

Notes to 2014-15 Tentative Budget

- 1 - Includes Allied Health (\$7.8M) are based on state claim reimbursements
- 2 - Includes Schedule Maintenance (\$730K) are based Governor's budget
- 3 - One-time site improvement funds from the Unrestricted General Fund



COMPTON COMMUNITY COLLEGE DISTRICT

2014-2015 Budget

Capital Outlay Projects Fund

Expense Summary

OBJECT CODE DESCRIPTION	2012 - 2013 ACTUALS	2013 - 2014 PROJECTED EXP	2014 - 2015 TENTATIVE
EXPENSES			
CONTRACT SERVICES AND OPERATING EXPENSES			
Other Contracted Services	7,197	3,000	30,000
TOTAL CONTRACT SERVICES	7,197	3,000	30,000
CAPITAL OUTLAY			
Sites and Site Improvement	4,589,225	3,779,158	800,000
Buildings	19,806,598	7,750,625	7,797,000
TOTAL CAPITAL OUTLAY	24,395,823	11,529,783	8,597,000
GRAND TOTAL EXPENDITURES	24,403,020	11,532,783	8,627,000
TOTAL ENDING BALANCE	1,547,663	2,280,893	2,297,893
GRAND TOTAL - EXPENDITURES/ENDING BALANCE	25,950,683	13,813,676	10,924,893



COMPTON COMMUNITY COLLEGE DISTRICT

2014-2015 Budget

General Obligation Bond Fund

Fund Summary

OBJECT CODE DESCRIPTION	2012 - 2013 ACTUALS	2013 - 2014 EST ACTUALS	2014 - 2015 TENTATIVE
BEGINNING BALANCE JULY 1	9,308,727	7,797,918	4,072,675
ADJUSTMENT	-	-	
ADJUSTED BEGINNING BALANCE JULY 1	<u>9,308,727</u>	<u>7,797,918</u>	<u>4,072,675</u>
REVENUES			
Local Revenue	50,601	755,000	15,000
TOTAL REVENUES	<u>50,601</u>	<u>755,000</u>	<u>15,000</u>
EXPENDITURES			
Supplies and Materials	9,580	-	7,675
Other Operating Expenses	476,168	245,405	345,000
Capital Outlay	1,075,662	4,234,838	3,735,000
TOTAL EXPENDITURES	<u>1,561,410</u>	<u>4,480,243</u>	<u>4,087,675</u>
OTHER SOURCES(USES)			
Transfers In	-	-	-
Transfers Out	-	-	-
TOTAL OTHER SOURCES(USES)	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL ENDING BALANCE	<u><u>7,797,918</u></u>	<u><u>4,072,675</u></u>	<u><u>-</u></u>



COMPTON COMMUNITY COLLEGE DISTRICT

2014-2015 Budget

General Obligation Bond Fund

Revenue Summary

OBJECT CODE DESCRIPTION	2012 - 2013 ACTUALS	2013 - 2014 PROJECTED	2014 - 2015 TENTATIVE
BEGINNING BALANCE JULY 1	9,308,727	7,797,918	4,072,675
ADJUSTMENT	-	-	-
ADJUSTED BEGINNING BALANCE JULY 1	9,308,727	7,797,918	4,072,675
LOCAL REVENUE			
Interest and Investment Income	50,601	25,000	15,000
Other Local Income Revenue	-	730,000	-
TOTAL LOCAL REVENUE	50,601	755,000	15,000
OTHER SOURCES			
Sale of Bonds	-	-	-
TOTAL INCOMING TRANSFER	-	-	-
TOTAL INCOME - ALL SOURCES	50,601	755,000	15,000
TOTAL BEGINNING BALANCE AND REVENUE	9,359,328	8,552,918	4,087,675



COMPTON COMMUNITY COLLEGE DISTRICT

2014-2015 Budget

General Obligation Bond Fund

Expense Summary

OBJECT CODE DESCRIPTION	2012 - 2013 ACTUALS	2013 - 2014 PROJECTED EXP	2014 - 2015 TENTATIVE
EXPENDITURES			
SUPPLIES AND MATERIALS			
Noninstructional Supplies	9,580	-	7,675
TOTAL SUPPLIES AND MATERIALS	9,580	-	7,675
CONTRACTED SERVICES			
Personal and Contract Services	113,090	190,905	280,000
Travel and Conference Expenses	-	-	-
Insurance	-	-	-
Rents, Leases, and Repairs	-	-	-
Legal, Elections, and Audit Expense	353,920	54,500	65,000
Other Services And Expenses	9,158	-	-
Postage	-	-	-
TOTAL CONTRACTED SERVICES	476,168	245,405	345,000
CAPITAL OUTLAY			
Site Improvements	-	-	1,000,000
Buildings	806,206	4,045,628	2,085,000
Equipment	269,456	189,210	650,000
TOTAL CAPITAL OUTLAY	1,075,662	4,234,838	3,735,000
OTHER OUTGO			
Interfund Transfer Out	-	-	-
TOTAL OTHER OUTGO	-	-	-
TOTAL EXPENDITURES	1,561,410	4,480,243	4,087,675
TOTAL ENDING BALANCE	7,797,918	4,072,675	-
GRAND TOTAL - EXPENDITURES/ENDING BAL	9,359,328	8,552,918	4,087,675



COMPTON COMMUNITY COLLEGE DISTRICT

2014-2015 Budget
Bond Fund Series 2012C
Fund Summary

OBJECT CODE DESCRIPTION	2012 - 2013 ACTUALS	2013 - 2014 EST ACTUALS	2014 - 2015 TENTATIVE
BEGINNING BALANCE JULY 1	15,024,148	100,000	8,358,476
ADJUSTMENT	-	14,821,476	-
ADJUSTED BEGINNING BALANCE JULY 1	<u>15,024,148</u>	<u>14,921,476</u>	<u>8,358,476</u>
REVENUES			
State Revenue	-	-	-
Local Revenue	69,332	15,000	50,000
TOTAL REVENUES	<u>69,332</u>	<u>15,000</u>	<u>50,000</u>
EXPENDITURES			
Supplies and Materials	-	-	5,000
Other Operating Expenses	13,537	350,000	50,000
Capital Outlay	158,467	6,228,000	8,353,476
TOTAL EXPENDITURES	<u>172,004</u>	<u>6,578,000</u>	<u>8,408,476</u>
OTHER SOURCES(USES)			
Transfers In	-	-	-
Transfers Out	-	-	-
TOTAL OTHER SOURCES(USES)	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL ENDING BALANCE	<u><u>14,921,476</u></u>	<u><u>8,358,476</u></u>	<u><u>-</u></u>



COMPTON COMMUNITY COLLEGE DISTRICT

2014-2015 Budget
 Bond Fund Series 2012C
 Revenue Summary

OBJECT CODE DESCRIPTION	2012 - 2013 ACTUALS	2013 - 2014 PROJECTED REV	2014 - 2015 TENTATIVE
BEGINNING BALANCE JULY 1	15,024,148	100,000	8,358,476
ADJUSTMENT	-	14,821,476	-
ADJUSTED BEGINNING BALANCE JULY 1	<u>15,024,148</u>	<u>14,921,476</u>	<u>8,358,476</u>
INCOME			
LOCAL REVENUE			
Interest and Investment Income	-	15,000	50,000
Other Local Income Revenue	69,332	-	-
TOTAL LOCAL REVENUE	<u>69,332.00</u>	<u>15,000</u>	<u>50,000</u>
OTHER SOURCES			
Sale of Bonds	-	-	-
TOTAL INCOMING TRANSFER	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL INCOME - ALL SOURCES	<u>69,332</u>	<u>15,000</u>	<u>50,000</u>
TOTAL BEGINNING BALANCE AND INCOME	<u><u>15,093,480</u></u>	<u><u>14,936,476</u></u>	<u><u>8,408,476</u></u>



COMPTON COMMUNITY COLLEGE DISTRICT

2014-2015 Budget

Bond Fund Series 2012C

Expense Summary

OBJECT CODE DESCRIPTION	2012 - 2013 ACTUALS	2013 - 2014 PROJECTED EXP	2014 - 2015 TENTATIVE
EXPENDITURES			
SUPPLIES AND MATERIALS			
Noninstructional Supplies	-	-	5,000
TOTAL SUPPLIES AND MATERIALS	-	-	5,000
CONTRACTED SERVICES			
Insurance	-	314,935	-
Rents, Leases, and Repairs	-	14,448	-
Other Services And Expenses	13,537	20,617	50,000
TOTAL CONTRACTED SERVICES	13,537	350,000	50,000
CAPITAL OUTLAY			
Site Improvements	60	1,510,655	350,000
Buildings	158,407	4,717,345	7,096,476
Equipment	-	-	907,000
TOTAL CAPITAL OUTLAY	158,467	6,228,000	8,353,476
TOTAL EXPENDITURES	172,004	6,578,000	8,408,476
NET ENDING BALANCE/RESERVES	14,921,476	8,358,476	-
GRAND TOTAL - EXPENDITURES/ENDING BALANCE	15,093,480	14,936,476	8,408,476



COMPTON COMMUNITY COLLEGE DISTRICT

2014-2015 Budget
 Bond Fund Series 2013D
 Fund Summary

OBJECT CODE DESCRIPTION	2012 - 2013 ACTUALS	2013 - 2014 EST ACTUALS	2014 - 2015 TENTATIVE
BEGINNING BALANCE JULY 1	-	-	16,424,772
ADJUSTMENT	-	-	-
ADJUSTED BEGINNING BALANCE JULY 1	-	-	16,424,772
REVENUES			
State Revenue	-	-	-
Local Revenue	-	9,800	10,000
TOTAL REVENUES	-	9,800	10,000
EXPENDITURES			
Supplies and Materials	-	-	5,000
Other Operating Expenses	-	-	10,000
Capital Outlay	-	-	1,049,000
TOTAL EXPENDITURES	-	-	1,064,000
OTHER SOURCES(USES)			
Transfers In	-	16,414,972	-
Transfers Out	-	-	-
TOTAL OTHER SOURCES(USES)	-	16,414,972	-
TOTAL ENDING BALANCE	-	16,424,772	15,370,772



COMPTON COMMUNITY COLLEGE DISTRICT

2014-2015 Budget
 Bond Fund Series 2013D
 Revenue Summary

OBJECT CODE DESCRIPTION	2012 - 2013 ACTUALS	2013 - 2014 PROJECTED REV	2014 - 2015 TENTATIVE
BEGINNING BALANCE JULY 1	-	-	16,424,772
ADJUSTMENT	-	-	-
ADJUSTED BEGINNING BALANCE JULY 1	-	-	16,424,772
INCOME			
LOCAL REVENUE			
Interest and Investment Income	-	9,800	10,000
Other Local Income Revenue	-	-	-
TOTAL LOCAL REVENUE	-	9,800	10,000
OTHER SOURCES			
Sale of Bonds	-	16,414,972	-
TOTAL INCOMING TRANSFER	-	16,414,972	-
TOTAL INCOME - ALL SOURCES	<u>0</u>	<u>16,424,772</u>	<u>10,000</u>
TOTAL BEGINNING BALANCE AND INCOME	<u><u>0</u></u>	<u><u>16,424,772</u></u>	<u><u>16,434,772</u></u>



COMPTON COMMUNITY COLLEGE DISTRICT

2014-2015 Budget
 Bond Fund Series 2013D
 Expense Summary

OBJECT CODE DESCRIPTION	2012 - 2013 ACTUALS	2013 - 2014 PROJECTED EXP	2014 - 2015 TENTATIVE
EXPENDITURES			
SUPPLIES AND MATERIALS			
Noninstructional Supplies	-	-	5,000
TOTAL SUPPLIES AND MATERIALS	-	-	5,000
CONTRACTED SERVICES			
Insurance	-	-	-
Rents, Leases, and Repairs	-	-	-
Other Services And Expenses	-	-	10,000
TOTAL CONTRACTED SERVICES	-	-	10,000
CAPITAL OUTLAY			
Site Improvements	-	-	-
Buildings	-	-	1,049,000
Equipment	-	-	-
TOTAL CAPITAL OUTLAY	-	-	1,049,000
TOTAL EXPENDITURES	-	-	1,064,000
NET ENDING BALANCE/RESERVES	-	16,424,772	15,370,772
GRAND TOTAL - EXPENDITURES/ENDING BALANCE	-	16,424,772	16,434,772



COMPTON COMMUNITY COLLEGE DISTRICT

2014-2015 Budget

Worker's Compensation Self Insurance

Fund Summary

OBJECT CODE DESCRIPTION	2012 - 2013 ACTUALS	2013 - 2014 EST ACTUALS	2014 - 2015 TENTATIVE
BEGINNING BALANCE JULY 1	3,999	13,499	1
ADJUSTMENT	-	(382,178)	-
ADJUSTED BEGINNING BALANCE JULY 1	<u>3,999</u>	<u>(368,679)</u>	<u>1</u>
REVENUES			
Local Revenue	1,075,965	993,680	855,500
TOTAL REVENUES	<u>1,075,965</u>	<u>993,680</u>	<u>855,500</u>
EXPENDITURES			
Other Operating Expenses	1,448,643	625,000	650,000
Capital Outlay	-	-	-
TOTAL EXPENDITURES	<u>1,448,643</u>	<u>625,000</u>	<u>650,000</u>
OTHER SOURCES(USES)			
Transfers In	-	-	-
Transfers Out	-	-	-
TOTAL OTHER SOURCES(USES)	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL ENDING BALANCE	<u><u>(368,679)</u></u>	<u><u>1</u></u>	<u><u>205,501</u></u>



COMPTON COMMUNITY COLLEGE DISTRICT

2014-2015 Budget

Worker's Compensation Self Insurance Fund

Revenue Summary

OBJECT CODE DESCRIPTION	2012 - 2013 ACTUALS	2013 - 2014 PROJECTED REV	2014 - 2015 TENTATIVE
BEGINNING BALANCE JULY 1	3,999	13,499	1
ADJUSTMENT	-	(382,178)	-
ADJUSTED BEGINNING BALANCE JULY 1	<u>3,999</u>	<u>(368,679)</u>	<u>1</u>
 REVENUE			
LOCAL REVENUE			
Contract Services	1,065,371	987,680	850,000
Interest and Investment Income	10,594	6,000	5,500
TOTAL LOCAL REVENUE	<u>1,075,965</u>	<u>993,680</u>	<u>855,500</u>
 INCOMING TRANSFERS			
Interfund transfers	-	-	-
TOTAL INCOMING TRANSFER	<u>-</u>	<u>-</u>	<u>-</u>
 TOTAL INCOME - ALL SOURCES	<u>1,075,965</u>	<u>993,680</u>	<u>855,500</u>
 TOTAL BEGINNING BALANCE AND INCOME	<u><u>1,079,964</u></u>	<u><u>625,001</u></u>	<u><u>855,501</u></u>



COMPTON COMMUNITY COLLEGE DISTRICT

2014-2015 Budget

Worker's Compensation Self Insurance Fund

Expenditure Summary

OBJECT CODE DESCRIPTION	2012 - 2013 ACTUALS	2013 - 2014 PROJECTED EXP	2014 - 2015 TENTATIVE
EXPENDITURES			
CONTRACTED SERVICES			
Insurance	1,448,643	625,000	650,000
Rents, Leases, and Repairs	-	-	-
Other Services And Expenses	-	-	-
Postage	-	-	-
TOTAL CONTRACTED SERVICES	1,448,643	625,000	650,000
TOTAL EXPENDITURES	1,448,643	625,000	650,000
NET ENDING BALANCE	(368,679)	1	205,501
GRAND TOTAL - EXPENDITURES/ENDING BALANCE	1,079,964	625,001	855,501



COMPTON COMMUNITY COLLEGE DISTRICT

2014-2015 Budget

Property and Liability Self Insurance

Fund Summary

OBJECT CODE DESCRIPTION	2012 - 2013 ACTUALS	2013 - 2014 EST ACTUALS	2014 - 2015 TENTATIVE
BEGINNING BALANCE JULY 1	989	6	93,006
ADJUSTMENT	-	-	-
ADJUSTED BEGINNING BALANCE JULY 1	989	6	93,006
REVENUES			
Local Revenue	-	-	-
TOTAL REVENUES	-	-	-
EXPENDITURES			
Other Operating Expenses	381,983	375,000	450,000
TOTAL EXPENDITURES	381,983	375,000	450,000
OTHER SOURCES(USES)			
Transfers In	381,000	468,000	468,000
Transfers Out	-	-	-
TOTAL OTHER SOURCES(USES)	381,000	468,000	468,000
TOTAL ENDING BALANCE	6	93,006	111,006



COMPTON COMMUNITY COLLEGE DISTRICT

2014-2015 Budget

Property and Liability Self Insurance Fund

Revenue Summary

OBJECT CODE DESCRIPTION	2012 - 2013 ACTUALS	2013 - 2014 PROJECTED REV	2014 - 2015 TENTATIVE
BEGINNING BALANCE JULY 1	989	6	93,006
ADJUSTMENT	-	-	-
ADJUSTED BEGINNING BALANCE JULY 1	989	6	93,006
REVENUES			
LOCAL REVENUE			
Interest and Investment Income	-	-	-
TOTAL LOCAL REVENUE	-	-	-
OTHER USES			
Interfund transfers	381,000	450,000	468,000
TOTAL OTHER USES	381,000	450,000	468,000
TOTAL INCOME - ALL SOURCES	381,000	450,000	468,000
TOTAL BEGINNING BALANCE AND INCOME	381,989	450,006	561,006



COMPTON COMMUNITY COLLEGE DISTRICT

2014-2015 Budget

Property and Liability Self Insurance Fund

Expenditure Summary

OBJECT CODE DESCRIPTION	2012 - 2013 ACTUALS	2013 - 2014 PROJECTED EXP	2014 - 2015 TENTATIVE
EXPENDITURES			
CONTRACTED SERVICES			
Insurance	381,983	375,000	450,000
TOTAL CONTRACTED SERVICES	381,983	375,000	450,000
OTHER OUTGO			
Reserve For Contingencies	-	-	-
TOTAL OTHER OUTGO	-	-	-
TOTAL EXPENDITURES	381,983	375,000	450,000
ENDING BALANCE	6	75,006	111,006
GRAND TOTAL - EXPENDITURES/ENDING BALANCE	381,989	450,006	561,006



COMPTON COMMUNITY COLLEGE DISTRICT

2014-2015 Budget

Child Development Fund

Fund Summary

OBJECT CODE DESCRIPTION	2012 - 2013 ACTUALS	2013 - 2014 EST ACTUALS	2014 - 2015 TENTATIVE
BEGINNING BALANCE JULY 1	38,611	1,477	93
ADJUSTMENT	(9,964)	(58,885)	-
ADJUSTED BEGINNING BALANCE JULY 1	28,647	(57,408)	93
REVENUES			
Federal Revenue	246,820	150,000	165,000
State Revenue	345,808	376,361	381,361
Local Revenue	9,772	61,600	6,150
TOTAL REVENUES	602,400	587,961	552,511
EXPENDITURES			
Academic Salaries	37,813	-	-
Classified Salaries	431,205	350,996	350,996
Benefits	173,053	136,039	148,089
Supplies and Materials	27,169	35,875	35,875
Other Operating Expenses	4,987	3,550	3,550
Capital Outlay	-	-	-
TOTAL EXPENDITURES	674,227	526,460	538,510
OTHER SOURCES(USES)			
Transfers In	45,937	-	-
Transfers Out	(1,280)	(4,000)	(4,000)
TOTAL OTHER SOURCES(USES)	44,657	(4,000)	(4,000)
TOTAL ENDING BALANCE	1,477	93	10,094



COMPTON COMMUNITY COLLEGE DISTRICT

2014-2015 Budget
 Child Development Fund
 Revenue Summary

OBJECT CODE DESCRIPTION	2012 - 2013 ACTUALS	2013 - 2014 PROJECTED REV	2014 - 2015 TENATIVE
BEGINNING BALANCE JULY 1	38,611	1,477	93
ADJUSTMENT	<u>(9,964)</u>	<u>(58,885)</u>	<u>-</u>
ADJUSTED BEGINNING BALANCE JULY 1	28,647	(57,408)	93
REVENUE			
FEDERAL REVENUE			
Other Federal Revenues	246,820	150,000	165,000
TOTAL FEDERAL REVENUE	246,820	150,000	165,000
STATE REVENUE			
Child Development Revenue	345,808	376,361	381,361
Reimbursable Categorical Program	-	-	-
Other Miscellaneous State Revenue	-	-	-
TOTAL STATE REVENUE	345,808	376,361	381,361
LOCAL REVENUE			
Interest and Investment Income	231	100	150
Child Development Services	9,541	55,500	6,000
Operating Transfers In	45,937	6,000	-
TOTAL LOCAL REVENUE	55,709	61,600	6,150
TOTAL REVENUE - ALL SOURCES	648,337	587,961	552,511
TOTAL BEGINNING BALANCE AND REVENUE	676,984	530,553	552,604



COMPTON COMMUNITY COLLEGE DISTRICT

**2014-2015 Budget
Child Development Fund
Expense Summary**

OBJECT CODE DESCRIPTION	2012 - 2013 ACTUALS	2013 - 2014 PROJECTED EXP	2014 - 2015 TENTATIVE
EXPENDITURES			
ACADEMIC SALARIES			
Directors	37,813	-	-
TOTAL ACADEMIC SALARIES	37,813	-	-
CLASSIFIED SALARIES			
Non Instructional Salaries Regular	396,164	301,115	301,115
Non-STRS Instructors	-	48,206	48,206
Non Instruct. Salaries Non Regular	8,071	1,675	1,675
Instructional Aides, Other	26,970	-	-
TOTAL CLASSIFIED SALARIES	431,205	350,996	350,996
EMPLOYEE BENEFITS			
State Teachers' Retirement System	3,120	-	-
PERS	45,444	34,662	37,162
Old Age Survivors Disability	32,710	27,077	29,977
Health and Welfare	73,610	58,468	64,468
Unemployment Insurance	4,876	4,519	4,719
Workers' Compensation Insurance	13,293	11,313	11,763
TOTAL EMPLOYEE BENEFITS	173,053	136,039	148,089
BOOKS, SUPPLIES AND MATERIALS			
Textbooks	-	1,000	1,000
Other Books	1,534	4,375	4,375
Instructional Supplies	-	500	500
Non Instructional Supplies	25,635	30,000	30,000
TOTAL BOOKS, SUPPLIES AND MAT.	27,169	35,875	35,875
CONTRACT SERVICES AND OPERATING EXPENSES			
Indirect Costs	-	-	-
Travel, Conference and Training	-	-	-
Maintenance Contracts	-	-	-
Other Services, Postage, and Ads	4,987	3,550	3,550
TOTAL CONTRACT SERVICES	4,987	3,550	3,550
OTHER OUTGO			
Other Payments To/For Students	1,280	4,000	4,000
Reserve for Contingencies	-	-	-
TOTAL OTHER OUTGO	1,280	4,000	4,000
TOTAL EXPENDITURES LESS CONTINGENCY	675,507	530,460	542,510
ENDING BALANCE	1,477	93	10,094
GRAND TOTAL - EXPENDITURES/ENDING BALANCE	676,984	530,553	552,604