

TENTATIVE BUDGET

2013-2014

COMPTON COMMUNITY COLLEGE DISTRICT



OFFICE OF THE CEO

JUNE 11, 2013



June 10, 2013

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

1111 East Artesia Boulevard
Compton, CA 90221-5393
Phone: (310) 900-1600
Fax: (310) 605-1458
www.compton.edu

KEITH CURRY, Ed.D.
Interim Chief Executive Officer

THOMAS E. HENRY
Special Trustee

Special Trustee
Compton Community College District

Dear Special Trustee Henry,

The Compton Community College District's proposed Tentative Budget for the 2013-2014 fiscal year is submitted for your review and approval. For the 2013-2014 fiscal year, we anticipate that the El Camino College Compton Center will be funded for 6,000 Full Time Equivalent Students (FTES). The El Camino College Compton Center will offer 1,500 course sections to meet that FTES target.

The unrestricted general fund budget is a tentative fiscal plan, as the State of California has not finalized its 2013-2014 revenue allocations for community colleges. At this time, the Tentative Budget does not include a COLA for base apportionment revenue. The 2013-2014 Tentative Budget does maintain a reserve at the minimum 5% level as advised by the State. In addition, 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 \$1,300,000. This is the second in a series of yearly transfers to the line of credit fund. The District intends to complete the final transfer to the line of credit fund by the 2018-2019 fiscal year. In addition, the 2013-2014 Tentative Budget includes \$250,000 contribution to the Other Post-Employment Benefits trust.

Any recommended modifications to the budget will be communicated to you at the September 3, 2013, Board meeting with the presentation of the 2013-2014 Final Budget.

Sincerely,

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

Keith Curry
Interim CEO

Compton Community College District

2013-2014 Underlying 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 18, 2013 Board of Trustees meeting.

I. Basic Revenue and Expense Assumptions – Unrestricted General Fund:

- A. Projected beginning fund balance: \$5,514,244.
- B. Estimated state general apportionment: \$30,285,666 which includes Education Project Account (EPA) funds
- C. Estimated Education Project Account (EPA): \$4,920,470.
- D. Targeted ending fund balance reserve: \$3,350,387 (9.83%) of budgeted expenditures.
- E. Anticipate State deferral of approximately \$6,824,960 in general fund apportionment payments.
- F. The District is projecting the need of a Tax and Revenue Anticipation Notes (TRANS) during the 2013-2014 fiscal year in the amount of \$6,800,000 to supplement cash flow due to anticipated stated deferrals.
- G. Budget the General State Apportionment in alignment with the El Camino College Compton Center generating 6,000 FTES and offering 1,500 sections.
- H. No budgeted growth or Cost of Living Adjustment (COLA) funds.
- I. Budget for the GASB “pay as you go” costs for Retiree Benefits: \$575,991.
- J. Budget for the PARS Retirement Payment: \$109,842. The total remaining district liability for participating in PARS is: \$329,526.
- K. Estimated Public Employee Retirement System contributions at 12%.
- L. Budget for projected utilities increase of 15% or \$152,000.
- M. Budget all step and column increases of approximately \$300,000.
- N. Budget to fill the following eight faculty positions:
 - a. Communication Studies
 - b. Counseling / Learning Disabilities Specialist
 - c. Kinesiology/PE – Baseball Coach
 - d. Psychology
 - e. English/Reading
 - f. Mathematics– Two Positions
 - g. Nursing
- O. Budget to fill the following four new non-faculty positions:
 - a. Athletic Specialist
 - b. Instructional Coordinator
 - c. Student Activities Coordinator
 - d. Information Technology Technician I/II

- P. 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.
- Q. Budget for line of credit debt payment (\$1,292,420).
- R. Budget for the Police Services Contract with El Camino College (\$1,400,000).
- S. Budget for board election costs (\$520,000)
- T. Budget for the following one-time expenses:
 - a. Community Survey (\$35,000)
 - b. Enrollment Management Plan (\$150,000)
 - c. One-Time Planning Allocations (\$50,000)
 - d. Site improvements (\$100,000)
 - e. Student Success Plan (\$25,000)
 - f. Technology Plan (\$100,000)
- U. Budget for the Other Postemployment Benefit (OPEB) trust contribution (\$250,000).
- V. Unrestricted Budget includes the following interfund transfers out in the amount of \$650,000:
 - 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 \$1,300,000. The District intends to complete the final transfer to the line of credit by the 2018-2019 year.
 - b. Transfer \$450,000 to the Property & Liability Fund.
- W. Provide one-time categorical budget augmentations to backfill reductions from granting agencies for the Special Resource Center, EOPS/CARE, and Matriculation programs.

II. Basic Revenue and Expense Assumptions - Line of Credit Fund:

- A. Administrative fee to El Camino College (\$50,000)
 - B. Fiscal Crisis Management Assistance Team (FCMAT) annual review (\$125,000).
 - C. Expenses associated with closing out the Nursing Loan Program (\$200,000).
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COMPTON COMMUNITY COLLEGE DISTRICT
2013-2014 Budget
All Funds - Summary

2013 - 2014 TENTATIVE BUDGET

OBJECT CODE DESCRIPTION	General Funds		Special Revenue Funds	
	Unrestricted	Restricted	Line of Credit	Child Development Fund
BEGINNING BALANCE JULY 1	3,614,244	2,515,082	943,379	9,297
ADJUSTMENT	1,900,000	-	-	(9,297)
ADJUSTED BEGINNING BALANCE JULY 1	5,514,244	2,515,082	943,379	-
REVENUES				
Federal Revenue	15,000	533,898	-	150,000
State Revenue	27,192,510	2,672,328	-	466,361
Local Revenue	4,726,562	974,896	4,000	150
TOTAL REVENUES	31,934,072	4,181,122	4,000	616,511
EXPENDITURES				
Academic Salaries	11,935,602	596,119	-	56,720
Classified Salaries	6,714,024	1,059,997	-	359,996
Benefits	5,552,343	484,875	-	140,718
Supplies and Materials	534,101	299,023	-	35,875
Other Operating Expenses and Services	5,503,368	821,126	375,000	3,550
Capital Outlay	458,491	242,882	-	-
TOTAL EXPENDITURES	30,697,929	3,504,022	375,000	587,859
OTHER SOURCES(USES)				
Interfund Transfers In			200,000	-
Debt Payment	(1,300,000)	-		-
Interfund Transfers Out	(650,000)	(88,000)	-	-
Student Financial Aid	(50,000)	(151,881)		-
Other Payments to/For Students	-	(433,046)		(4,000)
Reserve for Contingencies	(1,400,000)	-		-
TOTAL OTHER SOURCES(USES)	(3,400,000)	(672,927)	200,000	(4,000)
TOTAL ENDING BALANCE/CONTINGENCY	3,350,387	2,519,255	772,379	24,652



COMPTON COMMUNITY COLLEGE DISTRICT
2013-2014 Budget
All Funds - Summary

2013 - 2014 TENTATIVE BUDGET

OBJECT CODE DESCRIPTION	Capital Construction Funds			Self Insurance Funds	
	Capital Outlay Projects	General Obligation Bond	Series C	Workers Compensation	Property and Liability
BEGINNING BALANCE JULY 1	110,781	-	100,000	13,499	33,932
ADJUSTMENT	-	7,000,000	10,000,000	-	-
ADJUSTED BEGINNING BALANCE JULY 1	110,781	7,000,000	10,100,000	13,499	33,932
REVENUES					
Federal Revenue	-	-	-	-	-
State Revenue	25,339,631	-	-	-	-
Local Revenue	4,000	25,000	50,000	667,076	-
TOTAL REVENUES	25,343,631	25,000	50,000	667,076	-
EXPENDITURES					
Academic Salaries	-	-	-	-	-
Classified Salaries	-	-	-	-	-
Benefits	-	-	-	-	-
Supplies and Materials	-	-	-	-	-
Other Operating Expenses and Services	-	1,075,000	-	666,076	450,000
Capital Outlay	25,339,631	5,950,000	10,150,000	-	-
TOTAL EXPENDITURES	25,339,631	7,025,000	10,150,000	666,076	450,000
OTHER SOURCES(USES)					
Interfund Transfers In	-	-	-	-	450,000
Debt Payment	-	-	-	-	-
Interfund Transfers Out	-	-	-	-	-
Student Financial Aid	-	-	-	-	-
Other Payments to/For Students	-	-	-	-	-
Reserve for Contingencies	-	-	-	-	-
TOTAL OTHER SOURCES(USES)	-	-	-	-	450,000
TOTAL ENDING BALANCE/CONTINGENCY	114,781	-	-	14,499	33,932



COMPTON COMMUNITY COLLEGE DISTRICT

**2013-2014 Budget
General Fund Unrestricted
Fund Summary**

OBJECT CODE DESCRIPTION	2012 - 2013 FINAL BUDGET	2013 - 2014 TENTATIVE BUDGET
BEGINNING BALANCE JULY 1	4,458,552	3,614,244
ADJUSTMENT	(42,409)	1,900,000
ADJUSTED BEGINNING BALANCE JULY 1	4,416,143	5,514,244
REVENUES		
Federal Revenue	30,000	15,000
State Revenue	25,288,431	27,192,510
Local Revenue	4,518,268	4,726,562
TOTAL REVENUES	29,836,699	31,934,072
EXPENDITURES		
Academic Salaries	11,281,001	11,935,602
Classified Salaries	5,988,683	6,714,024
Benefits	5,241,816	5,552,343
Supplies and Materials	566,590	534,101
Other Operating Expenses	4,992,475	5,503,368
Capital Outlay	368,033	458,491
TOTAL EXPENDITURES	28,438,598	30,697,929
OTHER SOURCES(USES)		
Debt Payment	(1,300,000)	(1,300,000)
Interfund Transfers Out	(850,000)	(650,000)
Student Financial Aid	(50,000)	(50,000)
Reserve for Contingencies	-	(1,400,000)
TOTAL OTHER SOURCES(USES)	(2,200,000)	(3,400,000)
TOTAL ENDING BALANCE	3,614,244	3,350,387



COMPTON COMMUNITY COLLEGE DISTRICT

**2013-2014 Budget
General Fund Unrestricted
Revenue Summary**

OBJECT CODE DESCRIPTION	2012 - 2013 FINAL BUDGET	2013 - 2014 TENTATIVE BUDGET
BEGINNING BALANCE JULY 1	4,458,552	3,614,244
ADJUSTMENT	-42,409	1,900,000
ADJUSTED BEGINNING BALANCE JULY 1	4,416,143	5,514,244
REVENUE		
FEDERAL REVENUE		
Other Federal Revenues	30,000	15,000
TOTAL FEDERAL REVENUE	30,000	15,000
STATE REVENUE		
Part-time Faculty Salary	70,491	70,491
Part-time Faculty Insurance	336	336
General Apportionment	24,123,339	21,121,767
Education Protection Account	0	4,986,877
Enroll Fee Admin 2%	97,483	38,415
State Tax Subventions	30,000	29,000
Other State Tax Subventions	70	70
State - Lottery	787,876	777,750
State Mandated Costs	178,500	167,804
Other Miscellaneous State Rev	336	0
TOTAL STATE REVENUE	25,288,431	27,192,510
LOCAL REVENUE		
Secured Roll Tax Allocation	3,312,268	3,442,562
Supplemental Roll Tax	32,000	0
Unsecured Roll Tax All	100,000	0
Prior Years Taxes	100,000	150,000
ERAF	-100,000	100,000
Redevelopment Agency Fund	25,000	0
Rental and Leases	50,000	50,000
Interest and Investment	100,000	150,000
Enrollment Fees	735,000	700,000
Transcripts	4,000	4,000
Non Resident Fees	50,000	50,000
Out of Country Tuition	80,000	80,000
Parking Income - Citations	30,000	0
TOTAL LOCAL REVENUE	4,518,268	4,726,562
TOTAL REVENUE - ALL SOURCES	29,836,699	31,934,072
TOTAL BEGINNING BALANCE AND REVENUE	34,252,842	37,448,316



COMPTON COMMUNITY COLLEGE DISTRICT

**2013-2014 Budget
General Fund Unrestricted
Expenditure Summary**

OBJECT CODE DESCRIPTION	2012 - 2013 FINAL BUDGET	2013 - 2014 TENTATIVE BUDGET
EXPENDITURES		
ACADEMIC SALARIES		
Instructional Salaries/Regular	5,604,685	5,635,773
Non Instructional Salaries/Regular	2,323,122	2,518,814
Instructional Salaries Other	3,065,000	3,507,000
Non Instructional Salaries Other	288,194	274,015
TOTAL ACADEMIC SALARIES	11,281,001	11,935,602
CLASSIFIED SALARIES		
Non Instructional Salaries Regular	4,616,081	5,225,975
Non-STRS Instructors	615,892	809,063
Non Instructional Salaries Non Reg	594,210	516,486
Instructional Aide	162,500	162,500
TOTAL CLASSIFIED SALARIES	5,988,683	6,714,024
TOTAL EMPLOYEE BENEFITS	5,241,816	5,552,343
BOOKS, SUPPLIES AND MATERIALS		
Books and Supplies	4,445	0
Instructional Supplies	210,203	189,788
Non Instructional Repair Parts	71,417	67,917
Non Instructional Supplies	255,197	248,568
Gasoline	23,328	24,328
Food/Food Supplies	2,000	3,500
TOTAL BOOKS, SUPPLIES AND MAT.	566,590	534,101
CONTRACT SERVICES AND OPERATING EXPENSES		
Personal and Consultant Services	1,970,103	2,143,538
Travel, Conference and Training	100,348	100,908
Dues and Memberships	35,740	34,990
Insurance	150,000	135,000
Utilities and Housekeeping Services	1,013,000	1,065,000
Contracts, Rentals, and Repairs	442,817	449,017
Legal, Elections, and Audit Expense	389,000	819,000
Othr Srvcs, Postage, and Advertising	714,079	683,915
Miscellaneous	177,388	72,000
TOTAL CONTRACT SERVICES	4,992,475	5,503,368



COMPTON COMMUNITY COLLEGE DISTRICT

**2013-2014 Budget
General Fund Unrestricted
Expenditure Summary**

OBJECT CODE DESCRIPTION	2012 - 2013 FINAL BUDGET	2013 - 2014 TENTATIVE BUDGET
CAPITAL OUTLAY		
Site Improvements	100,000	100,000
Library Books	66,000	47,800
Equipment	202,033	310,691
TOTAL CAPITAL OUTLAY	368,033	458,491
OTHER OUTGO		
Other Outgo	1,300,000	1,300,000
Interfund Transfers Out	850,000	650,000
Other Payments To/For Students	50,000	50,000
TOTAL OTHER OUTGO	2,200,000	2,000,000
TOTAL EXPENDITURES LESS CONTINGENCY	30,638,598	32,697,929
Reserve for Contingencies	1,500,000	1,400,000
TOTAL EXPENDITURES	32,138,598	34,097,929
TOTAL ENDING BALANCE	2,114,244	3,350,387
GRAND TOTAL - EXPENDITURES/ENDING BALANCE	34,252,842	37,448,316



COMPTON COMMUNITY COLLEGE DISTRICT

**2013-2014 Budget
General Fund Restricted
Fund Summary**

OBJECT CODE DESCRIPTION	2012 - 2013 FINAL BUDGET	2013 - 2014 TENTATIVE BUDGET
BEGINNING BALANCE JULY 1	2,268,787	2,515,082
ADJUSTMENT	-	-
ADJUSTED BEGINNING BALANCE JULY 1	2,268,787	2,515,082
REVENUES		
Federal Revenue	906,301	533,898
State Revenue	2,713,028	2,672,328
Local Revenue	601,801	974,896
TOTAL REVENUES	4,221,130	4,181,122
EXPENDITURES		
Academic Salaries	661,362	596,119
Classified Salaries	1,324,429	1,059,997
Benefits	573,789	484,875
Supplies and Materials	125,460	299,023
Other Operating Expenses	630,310	821,126
Capital Outlay	194,959	242,882
TOTAL EXPENDITURES	3,510,309	3,504,022
OTHER SOURCES(USES)		
Other outgo	(283,526)	(88,000)
Student Financial Aid	(5,000)	(151,881)
Other Payments to/For Students	(176,000)	(433,046)
TOTAL OTHER SOURCES(USES)	(464,526)	(672,927)
TOTAL ENDING BALANCE	2,515,082	2,519,255



COMPTON COMMUNITY COLLEGE DISTRICT

2013-2014 Budget General Fund Restricted Revenue Summary

<u>OBJECT CODE DESCRIPTION</u>	<u>2012 - 2013 FINAL BUDGET</u>	<u>2013 - 2014 TENTATIVE BUDGET</u>
BEGINNING BALANCE JULY 1	2,268,787	2,515,082
ADJUSTMENTS	<u>0</u>	<u>0</u>
ADJUSTED BEGINNING BALANCE JULY 1	2,268,787	2,515,082
FEDERAL REVENUE		
TRIO - Upward Bound-3180	0	250,000
TRIO - Upward Bound-3181	100,000	0
TRIO - Upward Bound Math/Sci-3182	232,770	0
TANF-6405	122,352	116,234
Foster & Kinship Care Ed (FKCE)-1251	130,164	130,164
Mod Approaches-Partners-6490	15,000	15,000
YESS ILP Grant - 6411	<u>22,500</u>	<u>22,500</u>
TOTAL FEDERAL REVENUES	622,786	533,898
STATE REVENUE		
DSPS-Categorical. App.-3101	129,487	166,811
Basic Skills -3841	96,158	96,158
Basic Skills -Carryover - 3841	94,013	0
EOPS-Cat. Apporntmnts-4700	691,067	714,004
CARE-Categorical. App-4750	384,661	385,345
Matriculation - Credit - 6250	150,615	157,738
CalWORKS-Cat Apporntmnts-6406	371,173	352,614
BFAP Aug.-Cat Apporntmnts-7625	285,857	291,985
Equal Employment Opportunity	4,173	4,173
State Lottery	180,824	178,500
Special Trustee AB 318 Restricted	<u>325,000</u>	<u>325,000</u>
TOTAL STATE REVENUES	2,713,028	2,672,328
LOCAL REVENUE		
DHS Mentoring Pro.-Grants-2239	90,000	90,000
DPSS-Contri., Gifts, Grants-6408	136,000	131,500
CTEA	283,515	283,515
Work Study-7621	151,881	151,881
CTEA - 6499	23,920	0
Sales and Commissions	0	43,000
Parking Permits and Meters	<u>200,000</u>	<u>275,000</u>
TOTAL LOCAL REVENUES	885,316	974,896
TOTAL REVENUE - ALL SOURCES	4,221,130	4,181,122
TOTAL BEGINNING BALANCE AND REVENUE	6,489,917	6,696,204



COMPTON COMMUNITY COLLEGE DISTRICT

2013-2014 Budget General Fund Restricted Expense Summary

OBJECT CODE DESCRIPTION	2012 - 2013 FINAL BUDGET	2013 - 2014 TENTATIVE BUDGET
EXPENSES		
ACADEMIC SALARIES		
Regular Schedule, Non-Teaching	301,106	293,127
Other Schedule, Teaching	57,000	54,400
Other Schedule, Non-Teaching	303,256	248,592
TOTAL ACADEMIC SALARIES	661,362	596,119
CLASSIFIED SALARIES		
Full Time	909,730	869,900
Instructional Aides, Full Time	32,000	26,000
Student Help, Hourly, and Overtime	369,499	162,097
Instructional Aide, Other, Direc	13,200	2,000
TOTAL CLASSIFIED SALARIES	1,324,429	1,059,997
EMPLOYEE BENEFITS		
State Teachers Retirement	29,401	37,721
Public Employees Retirement System	109,168	118,695
Social Security - OASDI & Medicare	139,609	86,371
Health and Welfare	214,368	186,926
Unemployment Insurance	27,513	14,174
Workers' Compensation Insurance	53,730	40,988
TOTAL EMPLOYEE BENEFITS	573,789	484,875
SUPPLIES AND MATERIALS		
Text Books	19,961	0
Other Books	0	183,500
Instructional Supplies	43,543	35,540
Non-Instructional Supplies	54,807	73,483
Food/Food Supplies	3,600	3,500
Non-Instructional Supplies Printing	3,549	3,000
TOTAL SUPPLIES AND MATERIALS	125,460	299,023
CONTRACTED SERVICES AND OPERATING EXPENSES		
Contract for Personal Consultant Services	327,791	318,616
Travel, Conference, and In-Service Training	48,837	55,218
Dues And Memberships	2,600	3,600
Contracts, Rentals and Repairs	0	282,000
Legal, Elections, and Audit Expense	25,000	25,000
Other Services, Postage, Advertising	218,482	129,092
Repro Services	7,600	7,600
TOTAL CONTRACTED SERVICES	630,310	821,126



COMPTON COMMUNITY COLLEGE DISTRICT

2013-2014 Budget General Fund Restricted Expense Summary

OBJECT CODE DESCRIPTION	2012 - 2013 FINAL BUDGET	2013 - 2014 TENTATIVE BUDGET
EXPENSES		
CAPITAL OUTLAY		
Sites and Improvements	0	0
Buildings	0	0
Equipment	194,959	242,882
TOTAL CAPITAL OUTLAY	194,959	242,882
OTHER OUTGO		
Other Outgo	283,526	88,000
Student Financial Aide	5,000	151,881
Other Payments To/For Students	176,000	433,046
TOTAL OTHER OUTGO	464,526	672,927
TOTAL EXPENDITURES	3,974,835	4,176,949
TOTAL ENDING BALANCE	2,515,082	2,519,255
GRAND TOTAL - EXPENDITURES/ENDING BALANCE	6,489,917	6,696,204



COMPTON COMMUNITY COLLEGE DISTRICT

2013-2014 Budget General Fund - Line of Credit Fund Summary

OBJECT CODE DESCRIPTION	2012 - 2013 FINAL BUDGET	2013 - 2014 TENTATIVE BUDGET
BEGINNING BALANCE JULY 1	1,298,379	943,379
ADJUSTMENT	0	0
ADJUSTED BEGINNING BALANCE JULY 1	<u>1,298,379</u>	<u>943,379</u>
REVENUES		
Federal Revenue	0	0
State Revenue	0	0
Local Revenue	20,000	4,000
TOTAL REVENUES	<u>20,000</u>	<u>4,000</u>
EXPENDITURES		
Other Operating Expenses	875,000	375,000
Capital Outlay	0	0
TOTAL EXPENDITURES	<u>875,000</u>	<u>375,000</u>
OTHER SOURCES(USES)		
Interfund Transfers In	500,000	200,000
TOTAL OTHER SOURCES(USES)	<u>500,000</u>	<u>200,000</u>
TOTAL FUND BALANCE	<u><u>943,379</u></u>	<u><u>772,379</u></u>



COMPTON COMMUNITY COLLEGE DISTRICT

2013-2014 Budget General Fund - Line of Credit Revenue Summary

<u>OBJECT CODE DESCRIPTION</u>	<u>2012 - 2013 FINAL BUDGET</u>	<u>2013 - 2014 TENTATIVE BUDGET</u>
BEGINNING BALANCE JULY 1	1,298,379.00	943,379.00
ADJUSTMENT	<u>0.00</u>	<u>0.00</u>
ADJUSTED BEGINNING BALANCE JULY 1	<u>1,298,379.00</u>	<u>943,379.00</u>
 LOCAL REVENUE		
Interest and Investment	20,000.00	4,000.00
TOTAL LOCAL REVENUE	<u>20,000.00</u>	<u>4,000.00</u>
 OTHER SOURCES		
Interfund transfers	500,000.00	200,000.00
TOTAL OTHER SOURCES	<u>500,000.00</u>	<u>200,000.00</u>
 TOTAL REVENUE - ALL SOURCES	<u>520,000.00</u>	<u>204,000.00</u>
 TOTAL BEGINNING BALANCE AND REVENUE	<u>1,818,379.00</u>	<u>1,147,379.00</u>



COMPTON COMMUNITY COLLEGE DISTRICT

2013-2014 Budget General Fund - Line of Credit Expense Summary

<u>OBJECT CODE DESCRIPTION</u>	<u>2012 - 2013 FINAL BUDGET</u>	<u>2013 - 2014 TENTATIVE BUDGET</u>
EXPENSES		
CONTRACT SERVICES AND OPERATING EXPENSES		
Personal and Consultant Services	875,000.00	375,000.00
TOTAL CONTRACT SERVICES	<u>875,000.00</u>	<u>375,000.00</u>
OTHER OUTGO		
Interfund Transfers Out	0.00	0.00
TOTAL OTHER OUTGO	<u>0.00</u>	<u>0.00</u>
TOTAL EXPENDITURES	<u>875,000.00</u>	<u>375,000.00</u>
TOTAL FUND BALANCE	<u>943,379.00</u>	<u>772,379.00</u>
GRAND TOTAL - EXPENDITURES/ENDING BALANCE	<u><u>1,818,379.00</u></u>	<u><u>1,147,379.00</u></u>



COMPTON COMMUNITY COLLEGE DISTRICT

**2013-2014 Budget
Capital Outlay Projects
Fund Summary**

OBJECT CODE DESCRIPTION	2012 - 2013 FINAL BUDGET	2013 - 2014 TENTATIVE BUDGET
BEGINNING BALANCE JULY 1	1,410,781	110,781
ADJUSTMENT	-	-
ADJUSTED BEGINNING BALANCE JULY 1	1,410,781	110,781
REVENUES		
State Revenue	44,053,136	25,339,631
Local Revenue	5,000	4,000
TOTAL REVENUES	44,058,136	25,343,631
EXPENDITURES		
Other Operating Expenses	530,000	-
Capital Outlay	44,828,136	25,339,631
TOTAL EXPENDITURES	45,358,136	25,339,631
OTHER SOURCES(USES)		
Transfers In	-	-
Transfers Out	-	-
TOTAL OTHER SOURCES(USES)	-	-
TOTAL ENDING BALANCE	110,781	114,781



COMPTON COMMUNITY COLLEGE DISTRICT

2013-2014 Budget Capital Outlay Projects Fund Summary

OBJECT CODE DESCRIPTION	2012 - 2013 FINAL BUDGET	2013 - 2014 TENTATIVE BUDGET
BEGINNING BALANCE JULY 1	1,410,781.00	110,781.00
ADJUSTMENT	0.00	0.00
ADJUSTED BEGINNING BALANCE JULY 1	1,410,781.00	110,781.00
 STATE REVENUE		
PY Adjustment	0.00	0.00
Community College Construction Act	44,053,136.00	25,339,631.00
Other State Revenue	0.00	0.00
TOTAL STATE REVENUE	44,053,136.00	25,339,631.00
 LOCAL REVENUE		
Interest and Investment Income	5,000.00	4,000.00
Other Local Income/Indirect Cost	0.00	0.00
TOTAL LOCAL REVENUE	5,000.00	4,000.00
 OTHER SOURCES		
Transfers In	0.00	0.00
TOTAL OTHER SOURCES	0.00	0.00
 TOTAL REVENUE - ALL SOURCES	44,058,136.00	25,343,631.00
 TOTAL BEGINNING BALANCE AND REVENUE	45,468,917.00	25,454,412.00



COMPTON COMMUNITY COLLEGE DISTRICT

2013-2014 Budget Capital Outlay Projects Fund Expense Summary

OBJECT CODE DESCRIPTION	2012 - 2013 FINAL BUDGET	2013 - 2014 TENTATIVE BUDGET
EXPENSES		
BOOKS, SUPPLIES AND MATERIALS		
Repairs Parts and Supplies	0	0
Non-Instructional Software	0	0
TOTAL BOOKS, SUPPLIES AND MAT.	0	0
CONTRACT SERVICES AND OPERATING EXPENSES		
Personal and Contract Services	360,000	0
Travel and Conference Expenses	5,000	0
Rents, Leases, and Repairs	15,000	0
Legal/Regulatory Expenses	150,000	0
Other Contracted Services	0	0
TOTAL CONTRACT SERVICES	530,000	0
CAPITAL OUTLAY		
Sites and Site Improvement	19,300,000	8,928,827
Buildings	25,528,136	16,410,804
TOTAL CAPITAL OUTLAY	44,828,136	25,339,631
GRAND TOTAL EXPENDITURES	45,358,136	25,339,631
TOTAL ENDING BALANCE	110,781	114,781
GRAND TOTAL - EXPENDITURES/ENDING BALANCE	45,468,917	25,454,412



COMPTON COMMUNITY COLLEGE DISTRICT

2013-2014 Budget

General Obligation Bond Fund

Fund Summary

OBJECT CODE DESCRIPTION	2012 - 2013 FINAL BUDGET	2013 - 2014 TENTATIVE BUDGET
BEGINNING BALANCE JULY 1	8,626,860	0
ADJUSTMENT	0	7,000,000
ADJUSTED BEGINNING BALANCE JULY 1	8,626,860	7,000,000
REVENUES		
State Revenue	0	0
Local Revenue	85,000	25,000
TOTAL REVENUES	85,000	25,000
EXPENDITURES		
Academic Salaries	0	0
Classified Salaries	0	0
Benefits	0	0
Supplies and Materials	0	0
Other Operating Expenses	1,711,860	1,075,000
Capital Outlay	7,000,000	5,950,000
TOTAL EXPENDITURES	8,711,860	7,025,000
OTHER SOURCES(USES)		
Transfers In	0	0
Transfers Out	0	0
TOTAL OTHER SOURCES(USES)	0	0
TOTAL ENDING BALANCE	0	0



COMPTON COMMUNITY COLLEGE DISTRICT

2013-2014 Budget General Obligation Bond Fund Revenue Summary

<u>OBJECT CODE DESCRIPTION</u>	<u>2012 - 2013 FINAL BUDGET</u>	<u>2013 - 2014 TENTATIVE BUDGET</u>
BEGINNING BALANCE JULY 1	8,626,860	0
ADJUSTMENT	<u>0</u>	<u>7,000,000</u>
ADJUSTED BEGINNING BALANCE JULY 1	8,626,860	7,000,000
 LOCAL REVENUE		
Interest and Investment Income	85,000	25,000
Other Local Income Revenue	<u>0</u>	<u>0</u>
TOTAL LOCAL REVENUE	85,000	25,000
 OTHER SOURCES		
Sale of Bonds	<u>0</u>	<u>0</u>
TOTAL INCOMING TRANSFER	0	0
 TOTAL INCOME - ALL SOURCES	<u>85,000</u>	<u>25,000</u>
 TOTAL BEGINNING BALANCE AND REVENUE	<u>8,711,860</u>	<u>7,025,000</u>



COMPTON COMMUNITY COLLEGE DISTRICT

2013-2014 Budget General Obligation Bond Fund Expense Summary

<u>OBJECT CODE DESCRIPTION</u>	<u>2012 - 2013 FINAL BUDGET</u>	<u>2013 - 2014 TENTATIVE BUDGET</u>
EXPENDITURES		
SUPPLIES AND MATERIALS		
Noninstructional Supplies	0	0
TOTAL SUPPLIES AND MATERIALS	0	0
CONTRACTED SERVICES		
Personal and Contract Services	1,461,860	950,000
Travel and Conference Expenses	0	0
Insurance	0	0
Rents, Leases, and Repairs	0	0
Legal, Elections, and Audit Expense	250,000	125,000
Other Services And Expenses	0	0
Postage	0	0
TOTAL CONTRACTED SERVICES	1,711,860	1,075,000
CAPITAL OUTLAY		
Site Improvements	4,000,000	0
Buildings	2,500,000	5,750,000
Equipment	500,000	200,000
TOTAL CAPITAL OUTLAY	7,000,000	5,950,000
OTHER OUTGO		
Interfund Transfer Out	0	0
TOTAL OTHER OUTGO	0	0
TOTAL EXPENDITURES	8,711,860	7,025,000
TOTAL ENDING BALANCE	0	0
GRAND TOTAL - EXPENDITURES/ENDING BAL	8,711,860	7,025,000



COMPTON COMMUNITY COLLEGE DISTRICT

2013-2014 Budget Bond Fund Series 2012C Fund Summary

<u>OBJECT CODE DESCRIPTION</u>	<u>2012 - 2013 FINAL BUDGET</u>	<u>2013 - 2014 TENTATIVE BUDGET</u>
BEGINNING BALANCE JULY 1	15,000,000	100,000
ADJUSTMENT	0	10,000,000
ADJUSTED BEGINNING BALANCE JULY 1	<u>15,000,000</u>	<u>10,100,000</u>
REVENUES		
State Revenue	0	0
Local Revenue	100,000	50,000
TOTAL REVENUES	<u>100,000</u>	<u>50,000</u>
EXPENDITURES		
Other Operating Expenses	4,000,000	0
Capital Outlay	11,000,000	10,150,000
TOTAL EXPENDITURES	<u>15,000,000</u>	<u>10,150,000</u>
OTHER SOURCES(USES)		
Transfers In	0	0
Transfers Out	0	0
TOTAL OTHER SOURCES(USES)	<u>0</u>	<u>0</u>
TOTAL ENDING BALANCE	<u><u>100,000</u></u>	<u><u>0</u></u>



COMPTON COMMUNITY COLLEGE DISTRICT

2013-2014 Budget Bond Fund Series 2012C Revenue Summary

<u>OBJECT CODE DESCRIPTION</u>	<u>2012 - 2013 FINAL BUDGET</u>	<u>2013 - 2014 TENTATIVE BUDGET</u>
BEGINNING BALANCE JULY 1	15,000,000	100,000
ADJUSTMENT	<u>0</u>	<u>10,000,000</u>
ADJUSTED BEGINNING BALANCE JULY 1	15,000,000	10,100,000
 INCOME		
STATE REVENUE		
Community College Construction Act	<u>0</u>	<u>0</u>
	0	0
 LOCAL REVENUE		
Interest and Investment Income	100,000	50,000
Other Local Income Revenue	<u>0</u>	<u>0</u>
TOTAL LOCAL REVENUE	100,000	50,000
 OTHER SOURCES		
Sale of Bonds	<u>0</u>	<u>0</u>
TOTAL INCOMING TRANSFER	0	0
 TOTAL INCOME - ALL SOURCES		
	<u>100,000</u>	<u>50,000</u>
 TOTAL BEGINNING BALANCE AND INCOME		
	<u>15,100,000</u>	<u>10,150,000</u>



COMPTON COMMUNITY COLLEGE DISTRICT

2013-2014 Budget Bond Fund Series 2012C Expense Summary

OBJECT CODE DESCRIPTION	2012 - 2013 FINAL BUDGET	2013 - 2014 TENTATIVE BUDGET
EXPENDITURES		
SUPPLIES AND MATERIALS		
Noninstructional Supplies	0	0
TOTAL SUPPLIES AND MATERIALS	0	0
CONTRACTED SERVICES		
Personal and Contract Services	4,000,000	0
Travel and Conference Expenses	0	0
Insurance	0	0
Rents, Leases, and Repairs	0	0
Other Services And Expenses	0	0
Postage	0	0
TOTAL CONTRACTED SERVICES	4,000,000	0
CAPITAL OUTLAY		
Site Improvements	6,000,000	5,000,000
Buildings	5,000,000	5,150,000
Equipment	0	0
TOTAL CAPITAL OUTLAY	11,000,000	10,150,000
OTHER OUTGO		
Interfund Transfer Out	0	0
TOTAL OTHER OUTGO	0	0
TOTAL EXPENDITURES	15,000,000	10,150,000
NET ENDING BALANCE/RESERVES	100,000	0
GRAND TOTAL - EXPENDITURES/ENDING BALANCE	15,100,000	10,150,000



COMPTON COMMUNITY COLLEGE DISTRICT

2013-2014 Budget Worker's Compensation Self Insurance Fund Summary

<u>OBJECT CODE DESCRIPTION</u>	<u>2012 - 2013 FINAL BUDGET</u>	<u>2013 - 2014 TENTATIVE BUDGET</u>
BEGINNING BALANCE JULY 1	3,999	13,499
ADJUSTMENT	<u>0</u>	<u>0</u>
ADJUSTED BEGINNING BALANCE JULY 1	3,999	13,499
 REVENUES		
Local Revenue	<u>461,429</u>	<u>667,076</u>
TOTAL REVENUES	<u>461,429</u>	<u>667,076</u>
 EXPENDITURES		
Other Operating Expenses	451,929	666,076
Capital Outlay	<u>0</u>	<u>0</u>
TOTAL EXPENDITURES	<u>451,929</u>	<u>666,076</u>
 OTHER SOURCES(USES)		
Transfers In	0	0
Transfers Out	<u>0</u>	<u>0</u>
TOTAL OTHER SOURCES(USES)	<u>0</u>	<u>0</u>
 TOTAL ENDING BALANCE	<u>13,499</u>	<u>14,499</u>



COMPTON COMMUNITY COLLEGE DISTRICT

2013-2014 Budget Worker's Compensation Self Insurance Fund Revenue Summary

<u>OBJECT CODE DESCRIPTION</u>	<u>2012 - 2013 FINAL BUDGET</u>	<u>2013 - 2014 TENTATIVE BUDGET</u>
BEGINNING BALANCE JULY 1	3,999	13,499
ADJUSTMENT	<u>0</u>	<u>0</u>
ADJUSTED BEGINNING BALANCE JULY 1	3,999	13,499
 REVENUE		
 LOCAL REVENUE		
Contract Services	451,929	666,076
Interest and Investment Income	<u>9,500</u>	<u>1,000</u>
TOTAL LOCAL REVENUE	461,429	667,076
 INCOMING TRANSFERS		
Interfund transfers	<u>0</u>	<u>0</u>
TOTAL INCOMING TRANSFER	0	0
 TOTAL INCOME - ALL SOURCES	<u>461,429</u>	<u>667,076</u>
 TOTAL BEGINNING BALANCE AND INCOME	<u>465,428</u>	<u>680,575</u>



COMPTON COMMUNITY COLLEGE DISTRICT

2013-2014 Budget Worker's Compensation Self Insurance Fund Expenditure Summary

<u>OBJECT CODE DESCRIPTION</u>	<u>2012 - 2013 FINAL BUDGET</u>	<u>2013 - 2014 TENTATIVE BUDGET</u>
EXPENDITURES		
CONTRACTED SERVICES		
Insurance	451,929	666,076
Rents, Leases, and Repairs	0	0
Other Services And Expenses	0	0
Postage	0	0
TOTAL CONTRACTED SERVICES	451,929	666,076
CAPITAL OUTLAY		
Site Improvements	0	0
Buildings	0	0
Equipment	0	0
TOTAL CAPITAL OUTLAY	0	0
OTHER USES		
Reserve For Contingencies	0	0
TOTAL OTHER USES	0	0
TOTAL EXPENDITURES	451,929	666,076
NET ENDING BALANCE	13,499	14,499
GRAND TOTAL - EXPENDITURES/ENDING BALANCE	465,428	680,575



COMPTON COMMUNITY COLLEGE DISTRICT

2013-2014 Budget Property and Liability Self Insurance Fund Summary

OBJECT CODE DESCRIPTION	2012 - 2013 FINAL BUDGET	2013 - 2014 TENTATIVE BUDGET
BEGINNING BALANCE JULY 1	33,932	33,932
ADJUSTMENT	0	0
ADJUSTED BEGINNING BALANCE JULY 1	<u>33,932</u>	<u>33,932</u>
REVENUES		
Local Revenue	0	0
TOTAL REVENUES	<u>0</u>	<u>0</u>
EXPENDITURES		
Other Operating Expenses	350,000	450,000
Capital Outlay	0	0
TOTAL EXPENDITURES	<u>350,000</u>	<u>450,000</u>
OTHER SOURCES(USES)		
Transfers In	350,000	450,000
Transfers Out	0	0
TOTAL OTHER SOURCES(USES)	<u>350,000</u>	<u>450,000</u>
TOTAL ENDING BALANCE	<u><u>33,932</u></u>	<u><u>33,932</u></u>



COMPTON COMMUNITY COLLEGE DISTRICT

2013-2014 Budget Property and Liability Self Insurance Fund Revenue Summary

OBJECT CODE DESCRIPTION	2012 - 2013 FINAL BUDGET	2013 - 2014 TENTATIVE BUDGET
BEGINNING BALANCE JULY 1	33,932.00	33,932.00
ADJUSTMENT	<u>0</u>	<u>0</u>
ADJUSTED BEGINNING BALANCE JULY 1	33,932.00	33,932.00
REVENUES		
LOCAL REVENUE		
Interest and Investment Income	<u>0</u>	<u>0</u>
TOTAL LOCAL REVENUE	0	0
OTHER USES		
Interfund transfers	<u>350,000</u>	<u>450,000</u>
TOTAL OTHER USES	350,000	450,000
TOTAL INCOME - ALL SOURCES	<u>350,000</u>	<u>450,000</u>
TOTAL BEGINNING BALANCE AND INCOME	<u>383,932</u>	<u>483,932</u>



COMPTON COMMUNITY COLLEGE DISTRICT

2013-2014 Budget Property and Liability Self Insurance Fund Expenditure Summary

OBJECT CODE DESCRIPTION	2012 - 2013 FINAL BUDGET	2013 - 2014 TENTATIVE BUDGET
EXPENDITURES		
CONTRACTED SERVICES		
Personal and Consultant Services	0	0
Insurance	350,000	450,000
Rents, Leases, and Repairs	0	0
Other Services And Expenses	0	0
Postage	0	0
TOTAL CONTRACTED SERVICES	350,000	450,000
OTHER OUTGO		
Reserve For Contingencies	0	0
TOTAL OTHER OUTGO	0	0
TOTAL EXPENDITURES	350,000	450,000
ENDING BALANCE	33,932	33,932
GRAND TOTAL - EXPENDITURES/ENDING BALANCE	383,932	483,932



COMPTON COMMUNITY COLLEGE DISTRICT

2013-2014 Budget Child Development Fund Fund Summary

<u>OBJECT CODE DESCRIPTION</u>	<u>2012 - 2013 FINAL BUDGET</u>	<u>2013 - 2014 TENTATIVE BUDGET</u>
BEGINNING BALANCE JULY 1	85,806	9,297
ADJUSTMENT	0	-9,297
ADJUSTED BEGINNING BALANCE JULY 1	85,806	0
 REVENUES		
Federal Revenue	20,000	150,000
State Revenue	575,000	466,361
Local Revenue	1,975	150
TOTAL REVENUES	596,975	616,511
 EXPENDITURES		
Academic Salaries	54,919	56,720
Classified Salaries	408,609	350,996
Benefits	166,577	140,718
Supplies and Materials	33,645	35,875
Other Operating Expenses	4,734	3,550
Capital Outlay	0	0
TOTAL EXPENDITURES	668,484	587,859
 OTHER SOURCES(USES)		
Transfers In	0	0
Transfers Out	-5,000	-4,000
TOTAL OTHER SOURCES(USES)	-5,000	-4,000
 TOTAL ENDING BALANCE	9,297	24,652



COMPTON COMMUNITY COLLEGE DISTRICT

2013-2014 Budget Child Development Fund Revenue Summary

<u>OBJECT CODE DESCRIPTION</u>	<u>2012 - 2013 FINAL BUDGET</u>	<u>2013 - 2014 TENTATIVE BUDGET</u>
BEGINNING BALANCE JULY 1	85,806	9,297
ADJUSTMENT	0	-9,297
ADJUSTED BEGINNING BALANCE JULY 1	<u>85,806</u>	<u>0</u>
REVENUE		
FEDERAL REVENUE		
Other Federal Revenues	20,000	150,000
Federal Grant Income	0	50,000
TOTAL FEDERAL REVENUE	<u>20,000</u>	<u>150,000</u>
STATE REVENUE		
Child Development Revenue	575,000	466,361
Reimbursable Categorical Program	0	0
Other Miscellaneous State Revenue	0	0
TOTAL STATE REVENUE	<u>575,000</u>	<u>466,361</u>
LOCAL REVENUE		
Interest and Investment Income	1,975	150
Child Development Services	0	0
TOTAL LOCAL REVENUE	<u>1,975</u>	<u>150</u>
TOTAL REVENUE - ALL SOURCES	<u>596,975</u>	<u>616,511</u>
TOTAL BEGINNING BALANCE AND REVENUE	<u>682,781</u>	<u>616,511</u>



COMPTON COMMUNITY COLLEGE DISTRICT

2013-2014 Budget Child Development Fund Expense Summary

OBJECT CODE DESCRIPTION	2012 - 2013 FINAL BUDGET	2013 - 2014 TENTATIVE BUDGET
EXPENDITURES		
ACADEMIC SALARIES		
Directors	54,919	56,720
TOTAL ACADEMIC SALARIES	54,919	56,720
CLASSIFIED SALARIES		
Non Instructional Salaries Regular	333,830	301,115
Non-STRS Instructors	50,625	48,206
Non Instruct. Salaries Non Regular	1,280	1,675
Instructional Aides, Other	22,874	0
TOTAL CLASSIFIED SALARIES	408,609	350,996
EMPLOYEE BENEFITS		
State Teachers' Retirement System	4,531	4,679
PERS	41,164	34,662
Old Age Survivors Disability	31,958	27,077
Health and Welfare	77,500	58,468
Unemployment Insurance	2,035	4,519
Workers' Compensation Insurance	9,389	11,313
TOTAL EMPLOYEE BENEFITS	166,577	140,718
BOOKS, SUPPLIES AND MATERIALS		
Textbooks	1,000	1,000
Other Books	4,000	4,375
Instructional Supplies	300	500
Non Instructional Supplies	28,345	30,000
TOTAL BOOKS, SUPPLIES AND MAT.	33,645	35,875
CONTRACT SERVICES AND OPERATING EXPENSES		
Indirect Costs	0	0
Travel, Conference and Training	0	0
Maintenance Contracts	0	0
Other Services, Postage, and Ads	4,734	3,550
TOTAL CONTRACT SERVICES	4,734	3,550



COMPTON COMMUNITY COLLEGE DISTRICT

2013-2014 Budget Child Development Fund Expense Summary

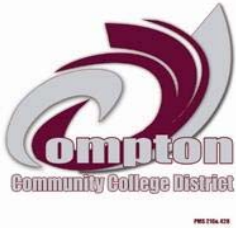
OBJECT CODE DESCRIPTION	2012 - 2013 FINAL BUDGET	2013 - 2014 TENTATIVE BUDGET
OTHER OUTGO		
Other Payments To/For Students	5,000	4,000
Reserve for Contingencies	0	0
TOTAL OTHER OUTGO	5,000	4,000
TOTAL EXPENDITURES LESS CONTINGENCY	673,484	591,859
ENDING BALANCE	9,297	24,652
GRAND TOTAL - EXPENDITURES/ENDING BALANCE	682,781	616,511



COMPTON COMMUNITY COLLEGE DISTRICT

2013-2014 Budget Student Financial Aid Fund Revenue Summary

<u>OBJECT CODE DESCRIPTION</u>	<u>2012 - 2013 FINAL BUDGET</u>	<u>2013 - 2014 TENTATIVE BUDGET</u>
BEGINNING BALANCE JULY 1	204,477	205,477
ADJUSTMENT	<u>0</u>	<u>0</u>
ADJUSTED BEGINNING BALANCE JULY 1	204,477	205,477
 REVENUE		
 FEDERAL REVENUE		
Student Financial Aid	<u>0</u>	<u>0</u>
TOTAL FEDERAL REVENUE	0	0
 STATE REVENUE		
CAL Grants	<u>370,000</u>	<u>341,000</u>
TOTAL STATE REVENUE	370,000	341,000
 LOCAL REVENUE		
Interest and Investment Income	<u>1,000</u>	<u>0</u>
TOTAL LOCAL REVENUE	1,000	0
 TOTAL REVENUE - ALL SOURCES	 <u>371,000</u>	 <u>341,000</u>
 TOTAL BEGINNING BALANCE AND REVENUE	 <u><u>575,477</u></u>	 <u><u>546,477</u></u>



COMPTON COMMUNITY COLLEGE DISTRICT

2013-2014 Budget Student Financial Aid Fund Expenditure Summary

<u>OBJECT CODE DESCRIPTION</u>	<u>2012 - 2013 FINAL BUDGET</u>	<u>2013 - 2014 TENTATIVE BUDGET</u>
EXPENDITURES		
OTHER OUTGO		
Student Financial Aid	370,000.00	341,000.00
TOTAL OTHER OUTGO	<u>370,000.00</u>	<u>341,000.00</u>
GRAND TOTAL EXPENDITURES	<u>370,000.00</u>	<u>341,000.00</u>
ENDING BALANCE	<u>205,477.00</u>	<u>205,477.00</u>
GRAND TOTAL - EXPENDITURES/ENDING BALANCE	<u><u>575,477.00</u></u>	<u><u>546,477.00</u></u>