

FINAL BUDGET

Fiscal Year 2020-2021

COMPTON COMMUNITY COLLEGE DISTRICT





Compton Community College District 2020-2021 Final Budget

Submitted by:

Dr. Keith Curry, President/CEO

To the:

Compton Community College District
Board of Trustees

September 8, 2020



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President/CEO

August 21, 2020

Board of Trustees
Compton Community College District

The proposed 2020-2021 Compton Community College District Final Budget is submitted for your review and approval. The Compton District Budget Final Book includes the 2020-2021 budgets for all funds and other important information. The 2020-2021 Compton District Final Budget is based upon the information currently available from the California Community Colleges Chancellor's Office.

The 2020-2021 Compton District Final Budget was developed to achieve our 5,980 Full-Time Equivalent Students (FTES) goal. Compton College will offer 1,381 course sections to meet our FTES goal. The 2020-2021 Compton District Final Budget includes no Cost of Living Adjustment (COLA); filling ten faculty positions, five classified positions, and three management positions; future funding for the Compton College Enterprise Resource Planning system cost of \$3,000,000; future funding for the Compton College Fire Academy of \$350,000; and the future cost associated with the Compton District Personnel Commission of \$400,000. Finally, the 2020-2021 Compton District Final Budget includes the following expenses to address Compton District's long-term liabilities: Other Post-Employment Benefits (OPEB) payment of \$250,000; California Public Entity Pension Stabilization Fund State Teachers' Retirement (STRS)/Public Employees' Retirement (PERS) fund payment of \$200,000 to address future STRS/PERS obligations; and the line of credit repayment of \$1,181,841.

The proposed 2020-2021 Compton District Final Budget maintains a reserve above the minimum 10% level as required by Compton Community College District Board Policy 6200.

The proposed Compton District Final Budget will be available for inspection beginning August 25, 2020, in the Office of the President/CEO and online at www.compton.edu/district/administration/businessadmin/financialdocs.aspx.

The Public Hearing and your adoption of the 2020-2021 Compton District Final Budget is scheduled for Tuesday, September 8, 2020, at 5:00 p.m., via Zoom Meeting, and the link to the meeting is [here](#).

Sincerely,

A handwritten signature in blue ink, appearing to read 'Keith Curry', is written over a light blue circular stamp.

Keith Curry, Ed.D.
President/CEO



Budget Summary

Balanced Budget

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

Integrated Planning and Budgeting

The District has used program review and/or strategic planning processes to determine their highest priority goals and objectives. This budget has been constructed to match District resources with those goals and objectives. It is important that the Compton Community College District maintains focus on student access, along with a fiscally responsible long-term vision. The following principles guided the Compton Community College District 2020-2021 Budget Planning Process:

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

State Budget Update ¹

The California Community Colleges are the largest system of higher education in the nation, serving roughly one-quarter of the nation's community college students, or approximately 2.1 million students. The California Community Colleges provide basic skills, career education and undergraduate transfer education with 73 districts, 115 colleges and 78 educational centers.

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

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



The public health emergency caused by COVID-19 pandemic resulted in enormous hardship and economic recession. The 2020-2021 Budget prevents significant cuts to apportionments and categorical programs due to the economic effects of COVID-19, however it defers \$1.5 billion in Community Colleges funding to fiscal year 2021-2022

Significant Adjustments:

- Legal services support for immigrant students, faculty and staff \$10 million
- No cost of living adjustment (COLA).
- COVID-19 response block grant of \$120 million
- Temporary reduction in pension costs by about 2% in 2020-2021 and 2021-2022. Employer CALPERS contribution was reduced from 22.67% to 20.70% in 2020-2021 and from 24.60% to 22.84% in 2021-2022. Similarly, CALSTRS employer contribution was reduced from 18.41% to 16.15% in 2020-2021 and from 17.90% to 16.02% in 2021-2022.
- As a condition of receiving Student Equity and Achievement program funds, districts are required to support or establish on-campus food pantries or regular food distribution programs.
- Dreamer resource liaisons \$6 million
- California Community College Facilities- An increase of \$223 million General Obligation Bond funding for 25 new and 15 continuing projects.

These are only highlights of some of the funding in the State's Adopted budget. More information can be found at the following link: www.ebudget.ca.gov/2020-21/pdf/Revised/BudgetSummary/FullBudgetSummary.pdf.

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



Financial and Budget Policies

Delegation of Authority, Fiscal (Board Policy 6100)

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

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

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

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

Budget Preparation (Board Policy 6200)

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

Budget development shall include the following:

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

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



Budget Management (Board Policy 6250)

The budget shall be managed in accordance with the California Code of Regulations Title 5 and the California Community Colleges Budget and Accounting Manual.

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

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

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

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

Fiscal Management (Board Policy 6300)

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

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

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

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

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

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



Investments (Board Policy 6320)

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

Investments shall be made based on the following criteria:

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

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

Audits (Board Policy 6400)

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

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

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



Planning and Budgeting Committee

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

Responsibilities:

Planning

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

Budgeting

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

Communication

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



2020-2021 Budget Assumptions

The following 2020-2021 Final Budget Assumptions are recommended by the President/CEO.

I. Organization

The 2020-2021 Compton Community College District Final Budget Assumptions reflects information available at this time from the California Community Colleges Chancellor’s Office, State Adopted Budget, and District Management.

II. Unrestricted General Fund Budget Guidelines

- A. Estimated beginning balance: **\$16,696,398** (2020 Estimated Ending Balance).
- B. Estimated revenue including state and local sources: **\$44,005,000.**
- C. Budget the General State Apportionment based on generation of **5,980** FTES.
- D. Offering **1,381** sections for the 2020-2021 year.
- E. No funding for Cost of Living Adjustment (State Adopted Budget).
- F. Budget for the GASB “pay as you go” costs for Retiree Benefits: **\$577,000** (Estimate based on annualized 2020 actual costs).
- G. Pension contributions: Public Employee Retirement System (PERS) employer contributions at 20.70% and State Teachers Employee Retirement System (STRS) at 16.15% (State Adopted Budget).
- H. No projected increase in the cost of utilities.
- I. Budget to fill the following full-time faculty positions:
 - 1. Chemistry
 - 2. EOPS/CARE Guided Pathway Counselor – Restricted General Fund
 - 3. Film and Video – Social Media
 - 4. History
 - 5. Heating, Ventilation, and Air Conditioning (HVAC)
 - 6. Journalism/ English – Social Media
 - 7. Nursing Instructor (three positions)
 - 8. Special Resource Center Guided Pathways Counselor
- J. Budget to fill the following full-time classified positions:
 - 1. Police Officer (five positions)
- K. Budget to fill the following full-time management positions:
 - 1. Associate Dean of Nursing – Restricted General Fund
 - 2. Distance Education Manager – Restricted General Fund
 - 3. Financial Aid Supervisor
- L. Budget for the following one-time Augmentations/Enhancements (\$250,000):
 - 1. Enrollment Management Plan (\$100,000)
 - 2. Budget Augmentations and Enhancements (\$150,000)
- M. Budget for Line of Credit debt expense (\$1,181,841)
- N. Budget for the Other Postemployment Benefit (OPEB) contribution of \$250,000.
- O. Budget for the California Public Entity Pension Stabilization Fund (PERS/STRS) contribution of \$200,000.



- P. Budget for the Compton Community College District Board of Trustees Elections (\$72,500).
- Q. Reserve the following expenditures from the ending balance (\$3,750,000):
 - 1. Compton College Enterprise Resource Planning System (\$3,000,000)
 - 2. Compton Community College District Personnel Commission (\$400,000)
 - 3. One-time augmentations for future Compton College Fire Academy equipment (\$350,000).
- R. Budget for an inter-fund transfer out:
 - 1. Transfer \$400,000 from the General Fund to the Property & Liability Fund to pay cost of property and liability insurance.
 - 2. Transfer \$100,000 to the Child Developmentw Fund to support the operational costs for the Child Development Center.

To be presented to the Planning and Budget Committee on Tuesday, July 28, 2020, and the Consultative Council on Monday, August 17, 2020.



COMPTON COMMUNITY COLLEGE DISTRICT
2020-2021 FINAL BUDGET
GENERAL FUND UNRESTRICTED - FUND 01.0
REVENUE

Account Number	Description	2018-2019 Actuals	2019-2020 Unaudited Actuals	2020-2021 Budget
BEGINNING BALANCE JULY 1		11,753,005	12,596,822	16,696,398
ADJUSTMENT		-	(7,000)	-
ADJUSTED BEGINNING BALANCE JULY 1		11,753,005	12,589,822	16,696,398
<u>REVENUE</u>				
<u>STATE REVENUE</u>				
8610	Principal Apportionment	23,960,599	28,338,592	28,864,000
8606	Part-Time Faculty Apportionment	175,149	117,298	146,000
8612	Prior Year Apportionment Correction	652,069	(302,614)	(300,000)
8614	Enrollment Fee Administration	82,559	72,641	72,000
8620	Full Time Faculty Apportionment	265,630	265,630	265,000
8630	Education Protection Account Funds	5,421,781	4,459,902	4,500,000
8670	State Tax Subventions	32,380	24,830	25,000
8680	Lottery Funds	884,700	782,646	785,000
8690	On behalf contribution to STRS	1,068,310	1,565,422	1,580,000
8691	Mandated Block Grant	181,139	171,870	172,000
Total State Revenue		32,724,316	35,496,217	36,109,000



COMPTON COMMUNITY COLLEGE DISTRICT
 2020-2021 FINAL BUDGET
 GENERAL FUND UNRESTRICTED - FUND 01.0
 REVENUE

Account Number	Description	2018-2019 Actuals	2019-2020 Unaudited Actuals	2020-2021 Budget
<u>LOCAL REVENUE</u>				
8811	District Taxes - Secured Roll	4,549,662	4,733,730	4,700,000
8812	District Taxes - Supplemental	126,183	98,363	100,000
8813	District Taxes - Unsecured Roll	68,915	70,722	71,000
8816	District Taxes - Prior Years	135,402	49,816	58,000
8818	Redevelopment Increment	597,178	563,800	500,000
8819	Redevelopment Agency Funds	221,619	271,986	200,000
8830	Contract Services	16,900	5,200	6,000
8830	Sales and Commissions	-	71,877	70,000
8850	Rentals and Leases	31,392	43,671	45,000
8860	Interest and Investment Income	299,270	199,999	130,000
8874	Enrollment Fees (net of BFAP)	1,010,753	1,538,456	1,100,000
8879	Transcript Fees	7,697	786	1,000
8880	Non-Resident Tuition	109,496	77,352	45,000
8885	Non-Resident Tuition-Out of Country	154,608	-	-
8890	Other Local Revenues	414,386	802,416	810,000
8892	Redevelopment Agency Asset	26,132	35,715	30,000
8893	Miscellaneous Income	25	-	-
8895	Indirect Cost	-	23,002	30,000
Total Local Revenue		<u>7,769,618</u>	<u>8,586,891</u>	<u>7,896,000</u>
<u>INCOMING TRANSFERS</u>				
8895	Contributions from Other Funds	-	2,500,000	-
Total Incoming Transfers		<u>-</u>	<u>2,500,000</u>	<u>-</u>
TOTAL REVENUE - ALL SOURCES		<u>40,493,934</u>	<u>46,583,108</u>	<u>44,005,000</u>
TOTAL BEGINNING BALANCE AND REVENUE		<u>52,246,939</u>	<u>59,172,930</u>	<u>60,701,398</u>



COMPTON COMMUNITY COLLEGE DISTRICT
 2020-2021 FINAL BUDGET
 GENERAL FUND UNRESTRICTED - FUND 01.0
 EXPENDITURES

Account Number	Description	2018-2019 Actuals	2019-2020 Unaudited Actuals	2020-2021 Budget
<u>ACADEMIC SALARIES</u>				
1100	Regular Schedule, Teaching	6,690,569	6,580,427	7,407,000
1200	Regular Schedule, Non-Teaching	2,510,414	3,190,029	3,354,000
1300	Other Schedule, Teaching	4,112,937	3,674,697	4,135,000
1400	Other Schedule, Non-Teaching	333,138	307,175	404,000
Total Academic Salaries		13,647,058	13,752,328	15,300,000
<u>CLASSIFIED SALARIES</u>				
2100	Full Time	5,817,927	5,890,665	7,089,000
2200	Instructional Aides, Regular	687,653	683,786	746,000
2300	Student Help, Hourly and Overtime	652,230	669,112	802,000
2400	Instructional Aides, Other	151,417	163,076	96,000
Total Classified Salaries		7,309,227	7,406,639	8,733,000
<u>STAFF BENEFITS</u>				
3100	State Teachers' Retirement	3,551,493	4,399,987	3,983,000
3200	Public Employees' Retirement	1,485,725	1,738,626	1,807,000
3300	Social Security - OASDI/Medicare	789,029	800,067	932,000
3400	Health and Welfare - Medical	3,302,460	6,407,457	3,299,000
3500	Unemployment Insurance	10,070	10,138	12,000
3600	Workers' Compensation Insurance	785,488	797,202	874,000
3700	Cash in Lieu of Insurance	220,187	238,220	211,000
3900	Retiree Benefits	50,427	58,033	57,000
Total Staff Benefits		10,194,879	14,449,730	11,175,000
<u>BOOKS, SUPPLIES AND MATERIALS</u>				
4300	Instructional Supplies	23,644	181,836	200,000
4400	Repairs and Supplies	38,803	13,919	67,000
4500-4700	Non-Instructional Supplies/Other	624,815	476,423	641,000
Total Books, Supplies and Materials		687,262	672,178	908,000



Compton Community College District

Final Budget – FY2021

COMPTON COMMUNITY COLLEGE DISTRICT
2020-2021 FINAL BUDGET
GENERAL FUND UNRESTRICTED - FUND 01.0
EXPENDITURES

Table with 5 columns: Account Number, Description, 2018-2019 Actuals, 2019-2020 Unaudited Actuals, and 2020-2021 Budget. Rows include categories like CONTRACT SERVICES AND OPERATING EXPENSES, CAPITAL OUTLAY, and OTHER OUTGO, with sub-items and their respective financial values.



Compton Community College District

Final Budget – FY2021

COMPTON COMMUNITY COLLEGE DISTRICT
2020-2021 FINAL BUDGET
GENERAL FUND RESTRICTED - FUND 01.1
REVENUE

Account Number	Description	2018-2019 Actuals	2019-2020 Unaudited Actuals	2020-2021 Budget
	BEGINNING BALANCE JULY 1	1,098,591	1,193,912	2,205,070
		-	-	-
		1,098,591	1,193,912	2,205,070
	<u>FEDERAL REVENUE</u>			
8120	TRIO - Upward Bound-(31820)	313,195	275,339	272,000
8140	TANF (64050)	90,320	84,693	68,000
8150	Work Study (76210)	-	176,721	210,000
8190	DPSS - (64080)	100,133	113,355	100,000
8190	Foster & Kinship Care Ed (FKCE)- (12510)	49,665	16,830	43,000
8190	Mentorlinks Grant (20600)	-	4,543	14,000
8190	Perkins IC and CTE Transitions (11190)	-	209,546	209,000
8210	CAREs Act (CV-19) (76320)	-	467,730	2,071,000
	Total Federal Revenue	553,313	1,348,757	2,987,000
	<u>STATE REVENUE</u>			
8620	Guided Pathway (10070)	66,977	324,004	515,000
8620	Compton College Promise (10071)	34,064	107,840	355,000
8620	Strong Work Force (10090)	344,417	282,673	1,457,000
8620	Foster Care Education (12510)	61,311	100,018	63,000
8620	Assessment and Remediation for Nursing (22330)	87,075	87,075	160,000
8620	Nursing (22080)	-	22,495	22,000
8620	Certified Nurse Assistant (22350)	-	70,357	70,000
8620	Instructional Equipment (26990)	172,166	141,532	-
8620	Disabled Student Program Services (31010)	381,929	325,038	349,000
8620	Access to Print and Electronic Information (31010)	-	10,546	10,000
8620	Deaf & Hard of Hearing (31010)	-	24,463	24,000
8620	Student Equity and Achievement (34150)	1,122,705	2,209,388	2,974,000
8620	Re-entry Program (341800)	-	13,841	-
8620	Hunger Free Campus Support (36130)	10,837	31,738	110,000
8620	AB705/Basic Skills (38420)	25,776	25,000	-
8620	Extended Opportunity Program & Services (47000)	1,145,105	998,890	1,123,000
8620	Cooperative Agencies Resources for Education (47500)	573,843	424,321	530,000
8690	Special Trustee AB 318 Restricted (50010)	533,165	109,343	191,000
8690	Equal Employment Opportunity (50110)	71,688	46,786	104,000
8620	Professional development for classified employees (50111)	15,367	3,842	5,000
8620	Veterans Education Services (61050)	-	3,517	4,000
8620	Student Success & Support Programs (62500)	984,317	22,133	550,000
8620	CalWORKS (64060)	520,255	450,159	508,000
8620	Innovation and Effectiveness Grant (10000)	-	200,000	139,000
8650	Adult Education Consortium (64430)	486,114	530,402	244,000
8620	Board Finan. Assist Prog Admin. Allowance (76250)	272,453	258,552	271,000
8620	Financial Aid Technology (76251)	39,652	58,628	151,000
8680	Restricted Lottery	108,128	536,526	550,000
8680	COVID-19 Block Grant	-	-	489,000
8690	Other State Revenue	-	-	-
	Total State Revenue	7,057,344	7,419,107	10,968,000



COMPTON COMMUNITY COLLEGE DISTRICT
2020-2021 FINAL BUDGET
GENERAL FUND RESTRICTED - FUND 01.1
REVENUE

Account Number	Description	2018-2019 Actuals	2019-2020 Unaudited Actuals	2020-2021 Budget
<u>LOCAL REVENUE</u>				
8820	Strong Workforce-Regional (10100)	230,476	575,688	425,000
8830	Career Technical Education (11190)	193,784	91,602	-
8830	Career Advancement Academy (64990)	12,454	-	-
8830	DHS Mentoring Program (22390)	71,941	28,645	119,000
8830	Futures Foundation Grants (43000)		58,809	341,000
8820	YESS ILP Grant (64110)	13,252	47,678	22,000
8820	Kresge Foundation	-	112,500	-
8830	Compton Unified Contract		-	200,000
8840	Sales and Commissions		23,884	20,000
8860	Interest and Investment Income	95,156	103,406	80,000
8876	Health Fees (69000)	99,763	427,898	220,000
8881	Parking Services Fees (8080-85)	64,972	116,492	50,000
8890	Auxiliary Services (60650)	-	231,548	210,000
8890	Other	209,606	212,680	5,000
Total Local Revenue		991,404	2,030,830	1,692,000
<u>INCOMING TRANSFERS</u>				
8980	Interfund Transfer In	-	-	-
8987	Contributions from Other Funds	7,538	-	-
Total Incoming Transfers		7,538	-	-
TOTAL REVENUE - ALL SOURCES		8,609,599	10,798,694	15,647,000
TOTAL BEGINNING BALANCE AND REVENUE		9,708,190	11,992,606	17,852,070



COMPTON COMMUNITY COLLEGE DISTRICT
2020-2021 FINAL BUDGET
GENERAL FUND RESTRICTED - FUND 01.1
EXPENDITURES

Account Number	Description	2018-2019 Actuals	2019-2020 Unaudited Actuals	2020-2021 Budget
EXPENDITURES / APPROPRIATIONS				
<u>ACADEMIC SALARIES</u>				
1100	Regular Schedule, Teaching	-	-	-
1200	Regular Schedule, Non-Teaching	905,317	1,181,132	1,696,000
1300	Other Schedule, Teaching	128,188	112,841	149,000
1400	Other Schedule, Non-Teaching	480,442	349,345	609,000
Total Academic Salaries		1,513,947	1,643,318	2,454,000
<u>CLASSIFIED SALARIES</u>				
2100	Full Time	1,823,938	1,903,383	2,294,000
2300	Student Help, Hourly and Overtime	426,996	501,187	650,000
2400	Instructional Aides, Other	82,123	119,772	119,000
Total Classified Salaries		2,333,057	2,524,342	3,063,000
<u>STAFF BENEFITS</u>				
3100	State Teachers' Retirement	235,158	256,877	352,000
3200	Public Employees' Retirement System	318,172	380,462	507,000
3300	Social Security - OASDI & Medicare	169,714	182,452	225,000
3400	Health and Welfare	385,839	426,752	563,000
3500	Unemployment Insurance	1,725	1,837	23,000
3600	Workers' Compensation Insurance	143,526	153,472	191,000
3700	Cash in Lieu of Insurance	52,044	63,500	48,000
Total Staff Benefits		1,306,178	1,465,352	1,909,000
<u>BOOKS, SUPPLIES AND MATERIALS</u>				
4100	Books	3,651	6,256	18,000
4300	Instructional Supplies	185,903	83,613	272,000
4500	Non-Instructional Supplies	302,231	414,405	780,000
4700	Food/Food Supplies	81,692	94,428	467,000
Total Books, Supplies, and Materials		573,477	598,702	1,537,000



COMPTON COMMUNITY COLLEGE DISTRICT
 2020-2021 FINAL BUDGET
 GENERAL FUND RESTRICTED - FUND 01.1
 EXPENDITURES

Account Number	Description	2018-2019 Actuals	2019-2020 Unaudited Actuals	2020-2021 Budget
<u>CONTRACT SERVICES AND OPERATING EXPENSES</u>				
5100	Contract Services	392,709	991,226	1,027,000
5200	Travel, Conference & In-Service Training	222,736	128,693	219,000
5300	Dues and Memberships	20,608	105,920	38,000
5600	Contracts, Rentals, and Repairs	112,744	93,531	182,000
5700	Legal & Regulatory Expenses	375,617	35,094	30,000
5800	Other Services, Postage, Advertising	443,424	273,797	433,000
Total Contracts Services and Operating Expenses		1,567,838	1,628,261	1,929,000
<u>CAPITAL OUTLAY</u>				
6100	Sites and Improvements	-	-	-
6200	Buildings	-	-	-
6300	Library Books	492,544	-	-
6400	Equipment	-	759,357	998,000
Total Capital Outlay		492,544	759,357	998,000
<u>OTHER OUTGO</u>				
7500	Other Student Aid	161,718	792,392	1,237,000
7600	Other Payments to/for Students	565,519	375,812	844,000
Total Other Outgo		727,237	1,168,204	2,081,000
TOTAL EXPENDITURES / APPROPRIATIONS		8,514,278	9,787,536	13,971,000
NET ENDING BALANCE / RESERVES		1,193,912	2,205,070	3,881,070
GRAND TOTAL - EXPENDITURES / ENDING BALANCE / RESERVES		9,708,190	11,992,606	17,852,070



Compton Community College District

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COMPTON COMMUNITY COLLEGE DISTRICT
2020-2021 FINAL BUDGET
LINE OF CREDIT FUND - FUND 01.3
REVENUE

Account Number	Description	2018-2019 Actuals	2019-2020 Unaudited Actuals	2020-2021 Budget
BEGINNING BALANCE JULY 1		<u>1,130,359</u>	<u>1,154,044</u>	<u>1,173,706</u>
REVENUE				
	LOCAL REVENUE			
8860	Interest	<u>23,685</u>	<u>19,662</u>	<u>10,000</u>
Total Local Revenue		23,685	19,662	10,000
	INCOMING TRANSFERS			
8980	Interfund Transfer-General Unrestricted	<u>-</u>	<u>-</u>	<u>-</u>
Total Incoming Transfers		<u>-</u>	<u>-</u>	<u>-</u>
TOTAL REVENUE - ALL SOURCES		<u>23,685</u>	<u>19,662</u>	<u>10,000</u>
TOTAL BEGINNING BALANCE AND REVENUE		<u>1,154,044</u>	<u>1,173,706</u>	<u>1,183,706</u>



COMPTON COMMUNITY COLLEGE DISTRICT
 2020-2021 FINAL BUDGET
 LINE OF CREDIT FUND - FUND 01.3
 EXPENDITURES

Account Number	Description	2018-2019 Actuals	2019-2020 Unaudited Actuals	2020-2021 Budget
EXPENDITURES / APPROPRIATIONS				
<u>CLASSIFIED SALARIES/BENEFITS</u>				
2100	Special Services Professional	-	-	-
2300	Student Help, Hourly and Overtime	-	-	-
3000	Benefits	-	-	-
Total Classified Salaries/Benefits		-	-	-
<u>BOOKS, SUPPLIES AND MATERIALS</u>				
4550	Supplies	-	-	-
Total Books, Supplies, and Materials		-	-	-
<u>OTHER OPERATING EXPENSES</u>				
5100	Contract Services	-	-	-
5620	Scheduled Maintenance Contracts	-	-	-
5640	Other Rentals	-	-	-
5660	Rents, Leases and Repairs	-	-	-
5860	Multi-Media Advertising	-	-	-
5890	Miscellaneous Services	-	-	-
Other Operating Expenses		-	-	-
<u>CAPITAL OUTLAY</u>				
6120	Site Improvement	-	-	-
6200	Buildings	-	-	-
6400	New Equipment	-	-	-
Total Capital Outlay		-	-	-
<u>OTHER OUTGO</u>				
7300	Interfund Transfer - General Fund	-	-	-
Total Other Outgo		-	-	-
TOTAL EXPENDITURES / APPROPRIATIONS		-	-	-
NET ENDING BALANCE / RESERVES		1,154,044	1,173,706	1,183,706
GRAND TOTAL - EXPENDITURES / ENDING BALANCE / RESERVES		1,154,044	1,173,706	1,183,706



COMPTON COMMUNITY COLLEGE DISTRICT
2020-2021 FINAL BUDGET
COMPTON RECOVERY FUND - FUND 01.9
REVENUE

Account Number	Description	2018-2019 Actuals	2019-2020 Unaudited Actuals	2020-2021 Budget
BEGINNING BALANCE JULY 1		<u>3,065,479</u>	<u>3,997,786</u>	<u>985,725</u>
REVENUE				
	STATE REVENUE			
8690	State Revenue	3,400,000	-	3,417,500
	LOCAL REVENUE			
8860	Interest	<u>42,227</u>	<u>47,353</u>	<u>30,000</u>
Total Revenue		3,442,227	47,353	3,447,500
TOTAL REVENUE - ALL SOURCES		<u>3,442,227</u>	<u>47,353</u>	<u>3,447,500</u>
TOTAL BEGINNING BALANCE AND REVENUE		<u><u>6,507,706</u></u>	<u><u>4,045,139</u></u>	<u><u>4,433,225</u></u>



COMPTON COMMUNITY COLLEGE DISTRICT
2020-2021 FINAL BUDGET
COMPTON RECOVERY FUND - FUND 01.9
EXPENDITURES

Account Number	Description	2018-2019 Actuals	2019-2020 Unaudited Actuals	2020-2021 Budget
EXPENDITURES / APPROPRIATIONS				
<u>CLASSIFIED SALARIES/BENEFITS</u>				
2100	Full Time	101,218	338,742	473,000
Total Classified Salaries		101,218	338,742	473,000
3200	Public Employees' Retirement System	17,921	66,742	98,000
3300	Social Security - OASDI & Medicare	7,593	21,291	36,000
3400	Health AND welfare	12,668	51,342	60,000
3500	Unemployment Insurance	49	170	240
3600	Workers' Compensation Insurance	3,796	12,703	18,000
3700	CASH in Lieu of Benefits	677	3,370	7,000
Total Staff Benefit		42,704	155,618	219,240
<u>OTHER OPERATING EXPENSES</u>				
5100	Contract Services	1,521,388	1,528,856	3,142,985
5620	Maintenance Contracts	421,606	602,252	178,000
5890	Miscellaneous Services	21,600	19,500	20,000
Other Operating Expenses		1,964,594	2,150,608	3,340,985
<u>CAPITAL OUTLAY</u>				
6120	Site Improvement	47,609	-	-
6400	New Equipment	353,795	414,446	400,000
Total Capital Outlay		401,404	414,446	400,000
TOTAL EXPENDITURES / APPROPRIATIONS		2,509,920	3,059,414	4,433,225
NET ENDING BALANCE / RESERVES		3,997,786	985,725	-
GRAND TOTAL - EXPENDITURES / ENDING BALANCE / RESERVES		6,507,706	4,045,139	4,433,225



COMPTON COMMUNITY COLLEGE DISTRICT
 2020-2021 FINAL BUDGET
 CHILD DEVELOPMENT FUND - FUND 33.0

Account Number	Description	2018-2019 Actuals	2019-2020 Unaudited Actuals	2020-2021 Budget
BEGINNING BALANCE JULY 1		89,081	32,962	13,696
REVENUE				
<u>FEDERAL REVENUE</u>				
8190	Child Development Food Program	44,917	107,645	124,000
8190/8199	Child Care and Development Program (CCTR)	91,883	26,300	30,000
Total Federal Revenue		136,800	133,945	154,000
<u>STATE REVENUE</u>				
8621	Child Care and Development Program (CCTR)	206,683	166,786	185,000
8621	Child Care and Development Program (CSPP)	269,377	299,180	299,000
8622	Child Development Revenue	2,808	1,264	4,000
Total State Revenue		478,868	467,230	488,000
<u>LOCAL REVENUE</u>				
8860	Interest	376	-	-
8871	Child Development Services Fees	15,629	22,238	8,000
Total Local Revenue		16,005	22,238	8,000
<u>INCOMING TRANSFERS</u>				
8980	Contribution From General Fund	50,000	100,000	100,000
Total Incoming Transfers		50,000	100,000	100,000
TOTAL REVENUE - ALL SOURCES		681,673	723,413	750,000
TOTAL BEGINNING BALANCE AND REVENUE		770,754	756,375	763,696



Compton Community College District

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COMPTON COMMUNITY COLLEGE DISTRICT
2020-2021 FINAL BUDGET
CHILD DEVELOPMENT FUND - FUND 33

Account Number	Description	2018-2019 Actuals	2019-2020 Unaudited Actuals	2020-2021 Budget
EXPENDITURES / APPROPRIATIONS				
<u>CLASSIFIED SALARIES</u>				
2100	Full Time	383,027	391,318	392,000
2200	Non-STRS Instructors	46,454	68,561	69,000
2300	Hourly and Overtime	72,485	33,584	34,000
2400	Instructional Aides, Other	5,910	1,158	1,200
Total Classified Salaries		507,876	494,621	496,200
<u>STAFF BENEFITS</u>				
3200	PERS	69,046	86,035	87,000
3300	Social Security - OASDI/Medicare	35,889	36,268	37,000
3400	Health & Welfare	60,101	57,412	58,000
3500	Unemployment Insurance	216	189	200
3600	Workers' Compensation	19,038	18,556	19,000
3700	Cash in Lieu of Insurance	10,211	15,978	16,000
Total Staff Benefits		194,501	214,438	217,200
<u>BOOKS, SUPPLIES AND MATERIALS</u>				
4500-4700	Non-Instructional Supplies (including Food)	28,977	26,891	13,000
Total Books, Supplies, and Materials		28,977	26,891	13,000
<u>OTHER OPERATING EXPENSES</u>				
5800	Other Services, Postage, Advertising	3,713	827	-
Other Operating Expenses		3,713	827	-
<u>OTHER OUTGO</u>				
7600	Other Payments To/ For Students	2,725	5,902	-
TOTAL EXPENDITURES / APPROPRIATIONS		737,792	742,679	726,400
NET ENDING BALANCE / RESERVES		32,962	13,696	37,296
GRAND TOTAL - EXPENDITURES / ENDING BALANCE / RESERVES		770,754	756,375	763,696



COMPTON COMMUNITY COLLEGE DISTRICT
 2020-2021 FINAL BUDGET
 CAPITAL OUTLAY PROJECTS FUND - FUND 41.0

Account Number	Description	2018-2019 Actuals	2019- 2020 Unaudited Actuals	2020-2021 Budget
BEGINNING BALANCE JULY 1		1,435,812	538,963	7,420,836
REVENUE				
	STATE REVENUE			
8618	Proposition 39 - Energy Conservation/Upgrades	375,381	21,930	-
8651	Comm. College Construction- Instructional Bldg. #1	1,862,819	6,261,020	6,134,000
8651	Comm. College Construction- Instructional Bldg. #2	175,364	1,571,796	13,319,000
8652	Scheduled Maintenance Program	65,019	336,145	-
Total State Revenue		2,478,583	8,190,891	19,453,000
	LOCAL REVENUE			
8860	Interest	16,638	4,766	3,000
8885	Capital Outlay Fee - Non-Residents	14,445	-	4,000
Total Local Revenue		31,083	4,766	7,000
TOTAL REVENUE - ALL SOURCES		2,509,666	8,195,657	19,460,000
TOTAL BEGINNING BALANCE AND REVENUE		3,945,478	8,734,620	26,880,836



COMPTON COMMUNITY COLLEGE DISTRICT
 2020-2021 FINAL BUDGET
 CAPITAL OUTLAY PROJECTS FUND - FUND 41.0

Account Number	Description	2018-2019 Actuals	2019-2020 Unaudited Actuals	2020-2021 Budget
EXPENDITURES / APPROPRIATIONS				
<u>OTHER OPERATING EXPENDITURES</u>				
5700	Legal	7,633	-	5,000
5800	Miscellaneous Services	6,560	8,221	10,000
Other Operating Expenditures		14,193	8,221	15,000
<u>CAPITAL OUTLAY</u>				
6100	Site Improvement	1,468,957	1,305,563	1,500,000
6200	Buildings	1,862,819	-	21,400,000
6400	New Equipment	60,546	-	-
Total Capital Outlay		3,392,322	1,305,563	22,900,000
TOTAL EXPENDITURES / APPROPRIATIONS		3,406,515	1,313,784	22,915,000
NET ENDING BALANCE / RESERVES		538,963	7,420,836	3,965,836
GRAND TOTAL - EXPENDITURES / ENDING BALANCE / RESERVES		3,945,478	8,734,620	26,880,836



COMPTON COMMUNITY COLLEGE DISTRICT
 2020-2021 FINAL BUDGET
 GENERAL OBLIGATION BOND MEASURE CC SERIES E FUND - FUND 42.1

Account Number	Description	2018-2019 Actuals	2019-2020 Unaudited Actuals	2020-20201 Budget
BEGINNING BALANCE JULY 1		-	11,261,032	4,353,618
REVENUE				
	LOCAL REVENUE			
8860	Interest	159,924	140,485	100,000
8890	Other Local Revenue	12,315,669	-	-
Total Local Income		<u>12,475,593</u>	<u>140,485</u>	<u>100,000</u>
TOTAL REVENUE - ALL SOURCES		<u>12,475,593</u>	<u>140,485</u>	<u>100,000</u>
TOTAL BEGINNING BALANCE AND REVENUE		<u><u>12,475,593</u></u>	<u><u>11,401,517</u></u>	<u><u>4,453,618</u></u>



COMPTON COMMUNITY COLLEGE DISTRICT
2020-2021 FINAL BUDGET
GENERAL OBLIGATION BOND MEASURE CC SERIES E FUND - FUND 42.1

Account Number	Description	2018-2019 Actuals	2019-2020 Unaudited Actuals	2020-2021 Budget
EXPENDITURES / APPROPRIATIONS				
<u>OTHER OPERATING EXPENSES</u>				
5700	Legal	-	18,400	-
5400	Insurance	385,634	-	-
Total Other Operating Expenses		385,634	18,400	-
<u>CAPITAL OUTLAY</u>				
6100	Building/Site Improvement	-	509,485	500,000
6200	Buildings	828,927	6,427,869	3,000,000
6400	Equipment	-	92,145	-
Total Capital Outlay		828,927	7,029,499	3,500,000
TOTAL EXPENDITURES / APPROPRIATIONS		1,214,561	7,047,899	3,500,000
NET ENDING BALANCE / RESERVES		11,261,032	4,353,618	953,618
GRAND TOTAL - EXPENDITURES / ENDING BALANCE / RESERVES		12,475,593	11,401,517	4,453,618



COMPTON COMMUNITY COLLEGE DISTRICT
 2020-2021 FINAL BUDGET
 GENERAL OBLIGATION BOND MEASURE C SERIES A - FUND 42.2

Account Number	Description	2018-2019 Actuals	2019-2020 Unaudited Actuals	2020-2021 Budget
BEGINNING BALANCE JULY 1		-	38,333,899	33,193,393
REVENUE				
	LOCAL REVENUE			
8860	Interest	528,665	549,737	400,000
8940	Proceeds from Bonds	37,805,234	-	-
Total Local Income		<u>38,333,899</u>	<u>549,737</u>	<u>400,000</u>
TOTAL REVENUE - ALL SOURCES		<u>38,333,899</u>	<u>549,737</u>	<u>400,000</u>
TOTAL BEGINNING BALANCE AND REVENUE		<u><u>38,333,899</u></u>	<u><u>38,883,636</u></u>	<u><u>33,593,393</u></u>



COMPTON COMMUNITY COLLEGE DISTRICT
2020-2021 FINAL BUDGET
GENERAL OBLIGATION BOND MEASURE C SERIES A - FUND 42.2

Account Number	Description	2018-2019 Actuals	2019-2020 Unaudited Actuals	2020-2021 Budget
EXPENDITURES / APPROPRIATIONS				
<u>OTHER OPERATING EXPENSES</u>				
5890	Other Services	-	706,953	800,000
	Other Operating Expenses	-	706,953	800,000
<u>CAPITAL OUTLAY</u>				
6100	Building/Site Improvement	-	-	1,000,000
6200	Buildings	-	4,983,290	20,000,000
	Total Capital Outlay	-	4,983,290	21,000,000
	TOTAL EXPENDITURES / APPROPRIATIONS	-	5,690,243	21,800,000
	NET ENDING BALANCE / RESERVES	38,333,899	33,193,393	11,793,393
	GRAND TOTAL - EXPENDITURES / ENDING BALANCE / RESERVES	38,333,899	38,883,636	33,593,393



COMPTON COMMUNITY COLLEGE DISTRICT
 2020-2021 FINAL BUDGET
 GENERAL OBLIGATION BOND SERIES 2013D FUND - FUND 42.8

Account Number	Description	2018-2019 Actuals	2019-2020 Unaudited Actuals	2020-2021 Budget
BEGINNING BALANCE JULY 1		5,030,639	2,795,000	1,388,231
ADJUSTMENT		-	-	-
ADJUSTED BEGINNING BALANCE JULY 1		<u>5,030,639</u>	<u>2,795,000</u>	<u>1,388,231</u>
REVENUE				
	LOCAL REVENUE			
8860	Interest	75,630	36,008	20,000
8890	Other Local Revenue	-	-	-
Total Local Income		<u>75,630</u>	<u>36,008</u>	<u>20,000</u>
TOTAL REVENUE - ALL SOURCES		<u>75,630</u>	<u>36,008</u>	<u>20,000</u>
TOTAL BEGINNING BALANCE AND REVENUE		<u><u>5,106,269</u></u>	<u><u>2,831,008</u></u>	<u><u>1,408,231</u></u>



COMPTON COMMUNITY COLLEGE DISTRICT
2020-2021 FINAL BUDGET
GENERAL OBLIGATION BOND SERIES 2013D FUND - FUND 42.8

Account Number	Description	2018-2019 Actuals	2019-2020 Unaudited Actuals	2020-2021 Budget
EXPENDITURES / APPROPRIATIONS				
<u>OTHER OPERATING EXPENSES</u>				
5700	Legal and Audit Expense	-	48,738	49,000
5800	Other Services, Fees and Expenses	4,469	3,071	5,000
	Other Operating Expenses	4,469	51,809	54,000
<u>CAPITAL OUTLAY</u>				
6100	Building/Site Improvement	-	-	-
6200	Buildings	2,306,800	1,390,968	600,000
6400	New Equipment	-	-	-
	Total Capital Outlay	2,306,800	1,390,968	600,000
TOTAL EXPENDITURES / APPROPRIATIONS		2,311,269	1,442,777	654,000
NET ENDING BALANCE / RESERVES		2,795,000	1,388,231	754,231
GRAND TOTAL - EXPENDITURES / ENDING BALANCE / RESERVES		5,106,269	2,831,008	1,408,231



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

Account Number	Description	2018-2019 Actuals	2019-2020 Unaudited Actuals	2020-2021 Budget
BEGINNING BALANCE JULY 1		2,671,233	3,116,805	530,653
<u>LOCAL REVENUE</u>				
8830	Contract Services	953,081	995,806	1,000,000
8860	Interest	77,412	44,128	30,000
Total Local Revenue		1,030,493	1,039,934	1,030,000
TOTAL REVENUE - ALL SOURCES		1,030,493	1,039,934	1,030,000
TOTAL BEGINNING BALANCE AND REVENUE		3,701,726	4,156,739	1,560,653
EXPENDITURES / APPROPRIATIONS				
<u>CONTRACT SERVICES/OPERATING EXPENSES</u>				
5450	Insurance	568,921	626,086	700,000
5733	Benefits/Claims Paid	-	-	-
5800	Other Services- Administrative Fees	16,000	-	7,000
Total Contract Services and Operating Expenses		584,921	626,086	707,000
<u>OTHER OUTGO</u>				
7300	Interfund Transfers	-	3,000,000	-
Total Other Outgo		-	3,000,000	-
TOTAL EXPENDITURES / APPROPRIATIONS		584,921	3,626,086	707,000
NET ENDING BALANCE / RESERVES		3,116,805	530,653	853,653
GRAND TOTAL - EXPENDITURES / ENDING BALANCE		3,701,726	4,156,739	1,560,653



COMPTON COMMUNITY COLLEGE DISTRICT
2020-2021 FINAL BUDGET
PROPERTY AND LIABILITY SELF-INSURANCE FUND - FUND 64.0

Table with 5 columns: Account Number, Description, 2018-2019 Actuals, 2019-2020 Unaudited Actuals, 2020-2021 Budget. Rows include BEGINNING BALANCE JULY 1, LOCAL REVENUE (Interest, Contribution from Other Fund), TOTAL REVENUE - ALL SOURCES, TOTAL BEGINNING BALANCE AND REVENUE, EXPENDITURES / APPROPRIATIONS (CONTRACT SERVICES/OPERATING EXPENSES, CAPTIAL OULAY), TOTAL EXPENDITURES / APPROPRIATIONS, NET ENDING BALANCE / RESERVES, and GRAND TOTAL - EXPENDITURES / ENDING BALANCE.



COMPTON COMMUNITY COLLEGE DISTRICT
 2020-2021 FINAL BUDGET
 STUDENT FINANCIAL AID FUND - FUND 74.0

Account Number	Description	2018-2019 Actuals	2019-2020 Unaudited Actuals	2020-2021 Budget
BEGINNING BALANCE JULY 1		422,163	455,439	(410,143)
<u>REVENUE</u>				
<u>FEDERAL INCOME</u>				
8150	PELL Grant Program	-	9,427,158	11,570,000
Total Federal Income		-	9,427,158	11,570,000
<u>STATE REVENUE</u>				
8620	Cal Grants	667,883	707,580	800,000
8620	Student Success Completion	516,742	505,897	550,000
Total State Revenue		1,184,625	1,213,477	1,350,000
<u>LOCAL REVENUE</u>				
8860	Interest	7,396	8,726	6,000
8890	Other	25,880	31,349	10,000
Total Local Revenue		33,276	40,075	16,000
TOTAL REVENUE - ALL SOURCES		1,217,901	10,680,710	12,936,000
TOTAL BEGINNING BALANCE AND REVENUE		1,640,064	11,136,149	12,525,857



COMPTON COMMUNITY COLLEGE DISTRICT
2020-2021 FINAL BUDGET
STUDENT FINANCIAL AID FUND - FUND 74.0

Account Number	Description	2018-2019 Actuals	2019-2020 Unaudited Actuals	2020-2021 Budget
<u>EXPENDITURES / APPROPRIATIONS</u>				
	<u>OTHER OUTGO</u>			
7510	Supplemental Ed. Opportunity Grant	-	259,024	260,000
7520	PELL Grant Program	-	10,130,188	11,000,000
7620	Cal Grants	667,883	707,580	750,000
7660	Student Success Completion	516,742	449,500	500,000
	Total Other Outgo	1,184,625	11,546,292	12,510,000
	TOTAL EXPENDITURES / APPROPRIATIONS	1,184,625	11,546,292	12,510,000
	NET ENDING BALANCE / RESERVES	455,439	(410,143)	15,857
	GRAND TOTAL - EXPENDITURES / ENDING BALANCE / RESERVES	1,640,064	11,136,149	12,525,857



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 73 community college districts in the State. This apportionment, designated as the district's total available general revenue is currently received from four sources:

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

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

Student-Centered Funding Formula

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

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

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

<https://www.cccco.edu/About-Us/Chancellors-Office/Divisions/College-Finance-and-Facilities-Planning/Student-Centered-Funding-Formula>.



Five-Year Capital Construction Plan

Background: As required by the Community College Construction Act of 1980, Compton Community College District is submitting its 2022-2026 Five-Year Construction Plan and associated documents to the Office of the Chancellor of the California Community Colleges.

YEAR	PROJECT – FUNDING PHASE	AMOUNT
2020-2021	Instructional Building 1 Replacement*	\$18,793,000
2021-2022	Instructional Building 2 Replacement	\$24,996,000
2021-2022	New Student Services Building	\$25,400,000
2022-2023	Administration Building Renovation	\$5,000,000
2021-2022	Vocational Technology Renovation	\$10,820,000
2022-2023	MIS Building Upgrade	\$ 1,000,000
2022-2023	Math Science Renovation	\$ 7,263,000
2026-2027	CDC (Abel Sykes) Renovation	\$ 4,025,000
2024-2025	Physical Education Complex Replacement	\$46,037,000
		*current JCAF 32 amount
2025-2026	Visual and Performing Arts Replacement	\$ 9,709,000
2025-2026	Student Activities Center Replacement	\$ 6,232,000
2025-2026	Instructional Building #3	\$ 7,496,000



Enrollment Fees

1992-93	\$10 per unit for undergraduates, no maximum \$50 per unit for students with a bachelor's 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's or higher degree No maximum Fee increase effective Fall 1993 semester
1995-98	\$50 per unit for students with a bachelor's 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
2012-21	\$46 per unit, no maximum



Full-Time Faculty Obligation

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

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

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



Five-Year FTES Trends and Projections

<u>Fiscal Year</u>	<u>Goal</u>	<u>Total FTES</u>	<u>Actual</u>	<u>Total</u>
2015-2016				
Summer 15		916		758
Fall 15 – Spring 16		5,144		4,678
Summer 16 (Borrowed from FY 2016-2017) ^[1]		0		570
Total		6,060		6,006
2016-2017				
Summer 16		195		189
Fall 16 – Spring 17		5,375		4,291
Summer 17 (Transferred to FY 2017-2018)		490		-
Total		6,060		5,121
2017-2018				
Summer 17		770		671
Fall 17 – Spring 18		4,737		4,462
Winter 18		259		288
Summer 18 (Borrowed from FY 2017-2018) ^[2]		476		559
Total		6,242		5,980
2018-2019				
Summer 18 (less 559 transferred to 2017-2018)		789		49
Fall 18 – Spring 19		4,891		4,167
Winter 19		300		281
Total		5,980		4,497
2019-2020				
Summer 19		614		457
Fall 19 – Spring 20		3,235		3,608
Winter 20		280		244
Total		4,129		4,309

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

[2] To achieve the 5,980 FTES funded enrollment the District borrowed 559 FTES from, the next fiscal year



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 re considered mandatory when preparing the budget. There are opportunities for identifying efficiencies within these areas.

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

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

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

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

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

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

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

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



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

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

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

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

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

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

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

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

REVENUE - Income from all sources.

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

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



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

The funds account for all activities of the self-insurance program and are operated as Internal Service Funds using accounting principles applicable to insurance companies. In accordance with internal service funds accounting, the self-insurance funds charge other funds for their proportionate share of the estimated claims and expenses incurred, plus contingencies, and reflect the receipt of money as revenue.

Separate self-insurance funds may be established for each type of self-insurance or deductible activity (e.g., Workers' Compensation Self-Insurance Fund, Health Self-Insurance Fund, etc.); however, these separate funds may be consolidated into one self-insurance fund for state reporting purposes.

The balances of the self-insurance funds are restricted and cannot be considered part of the working cash available to other funds in the district.

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

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

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

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

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

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

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

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

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



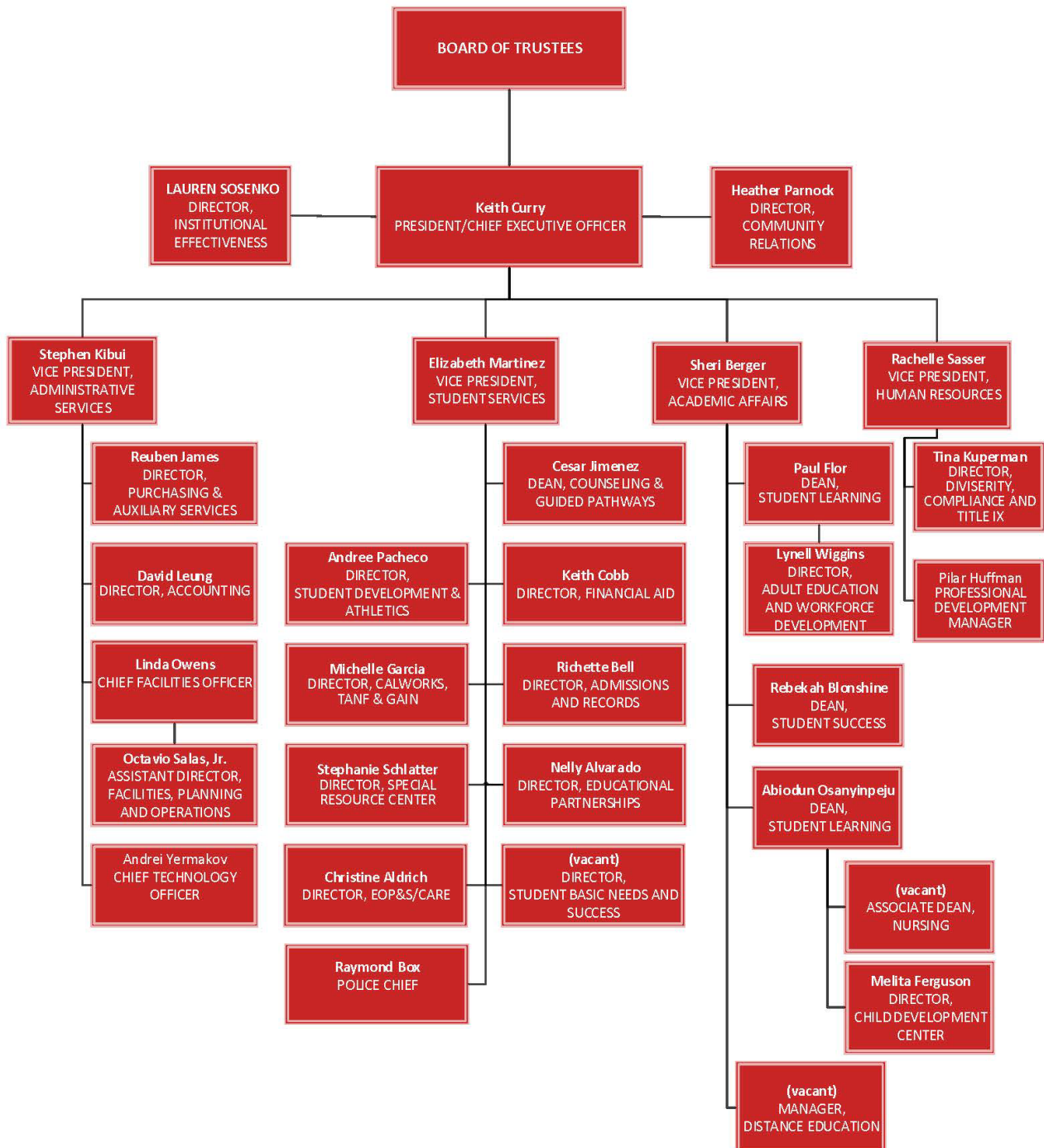
UNENCUMBERED BALANCE - That portion of an appropriation or allotment not yet expended or obligated.

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

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

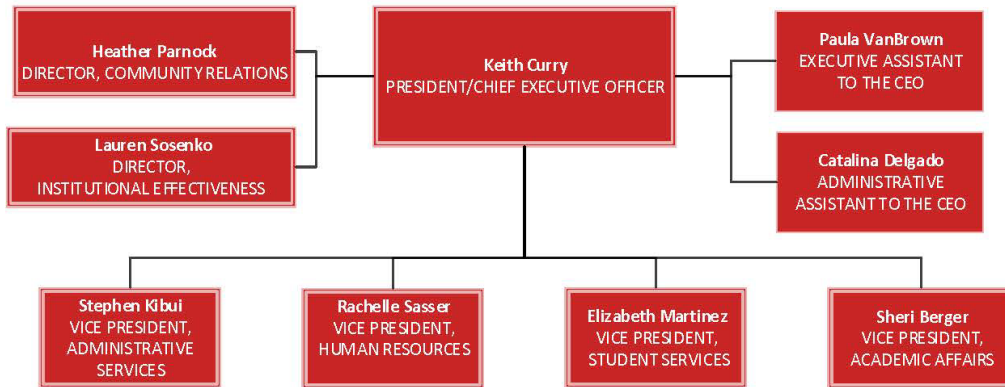


CCCD COMPTON COLLEGE 2020-2021 Organizational Structure



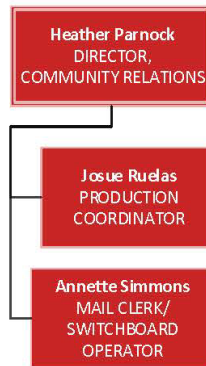


President/Chief Executive Officer



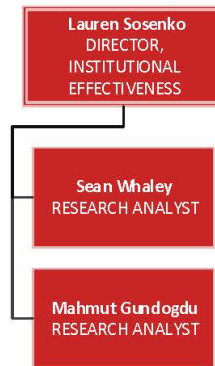


Community Relations



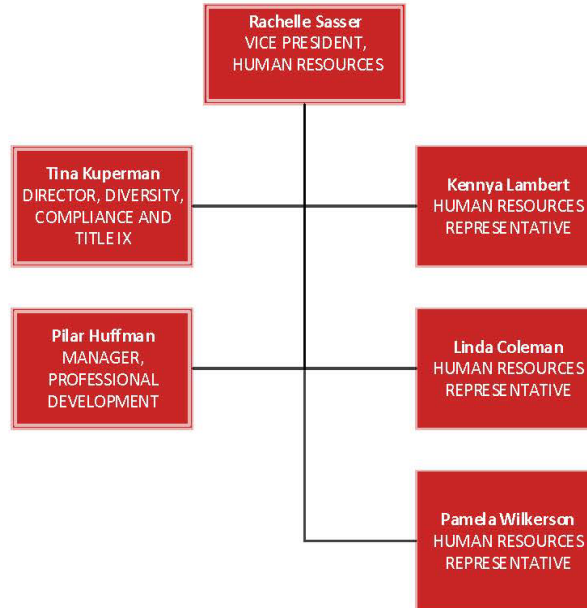


Institutional Effectiveness



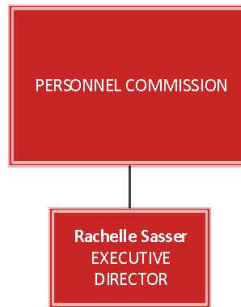


Human Resources



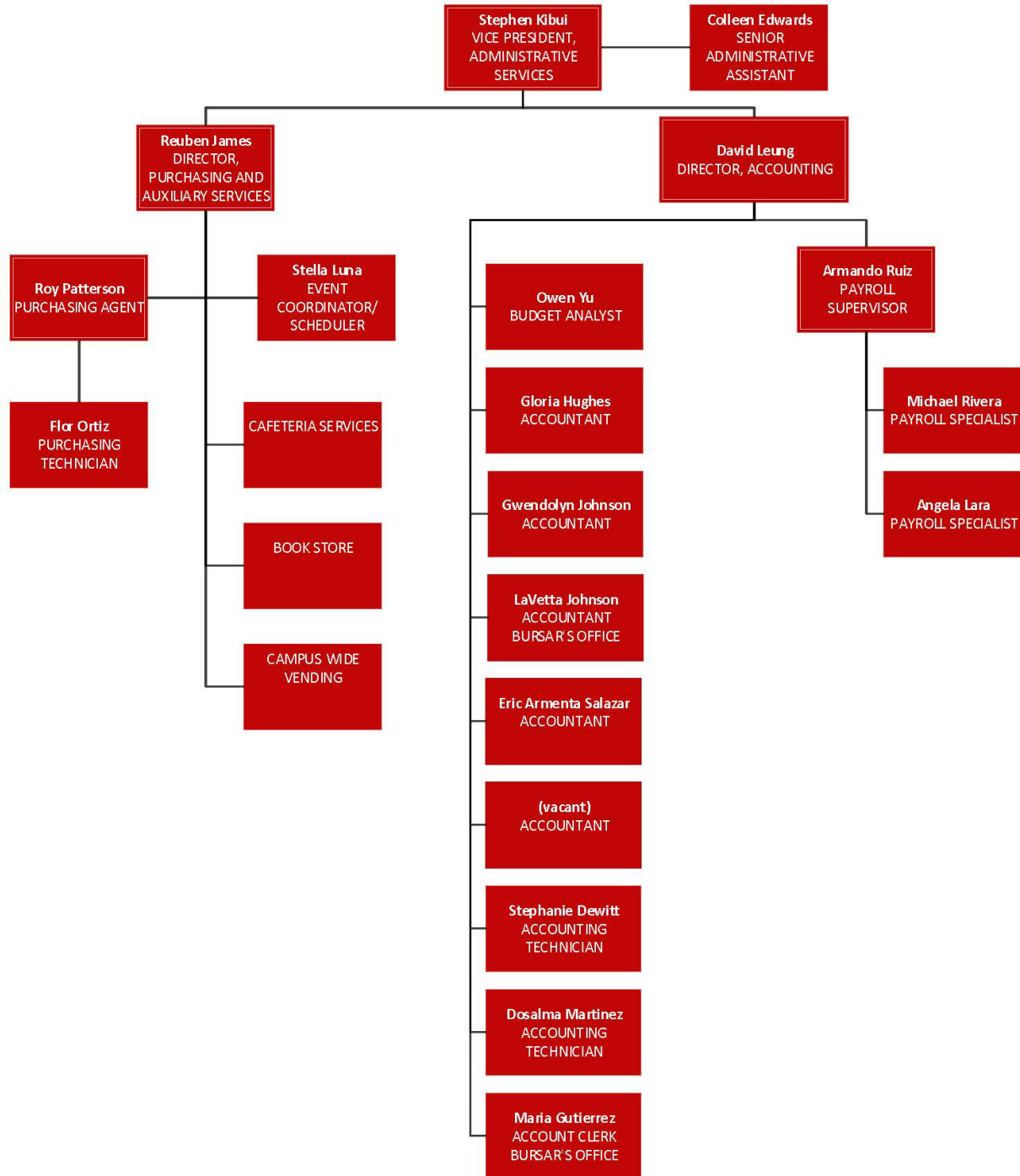


Personnel Commission



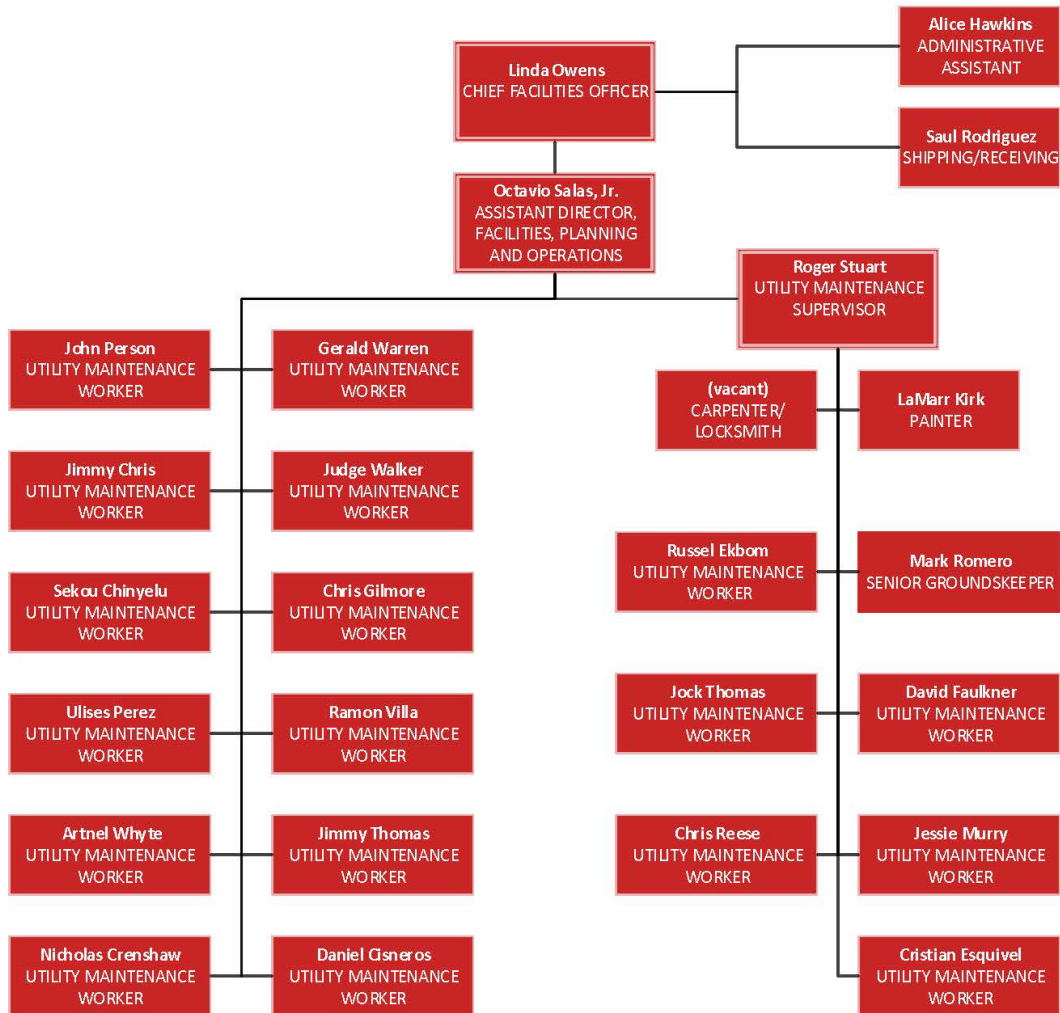


Administrative Services



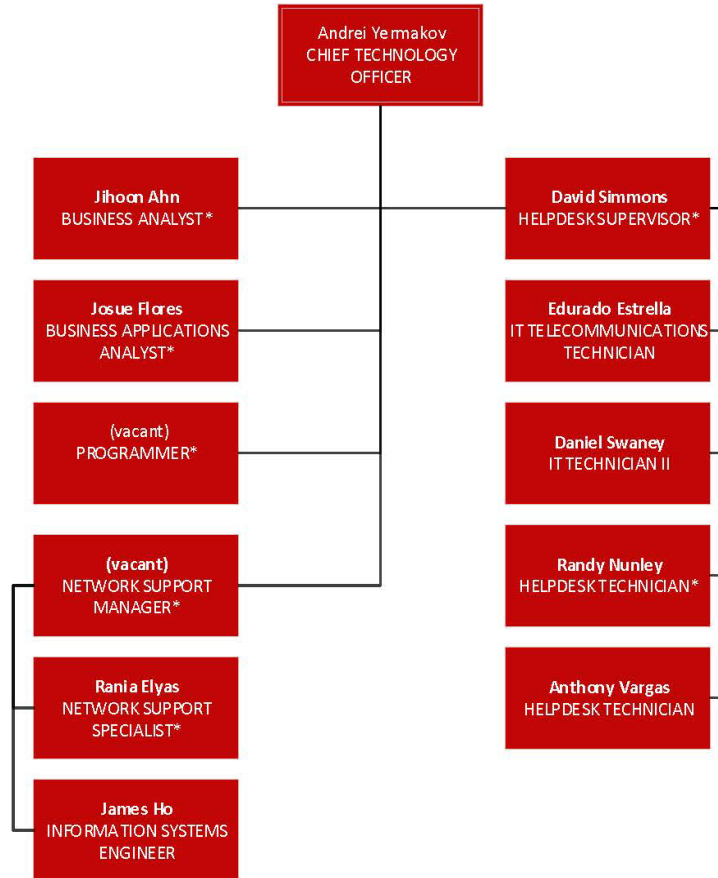


Maintenance and Operations



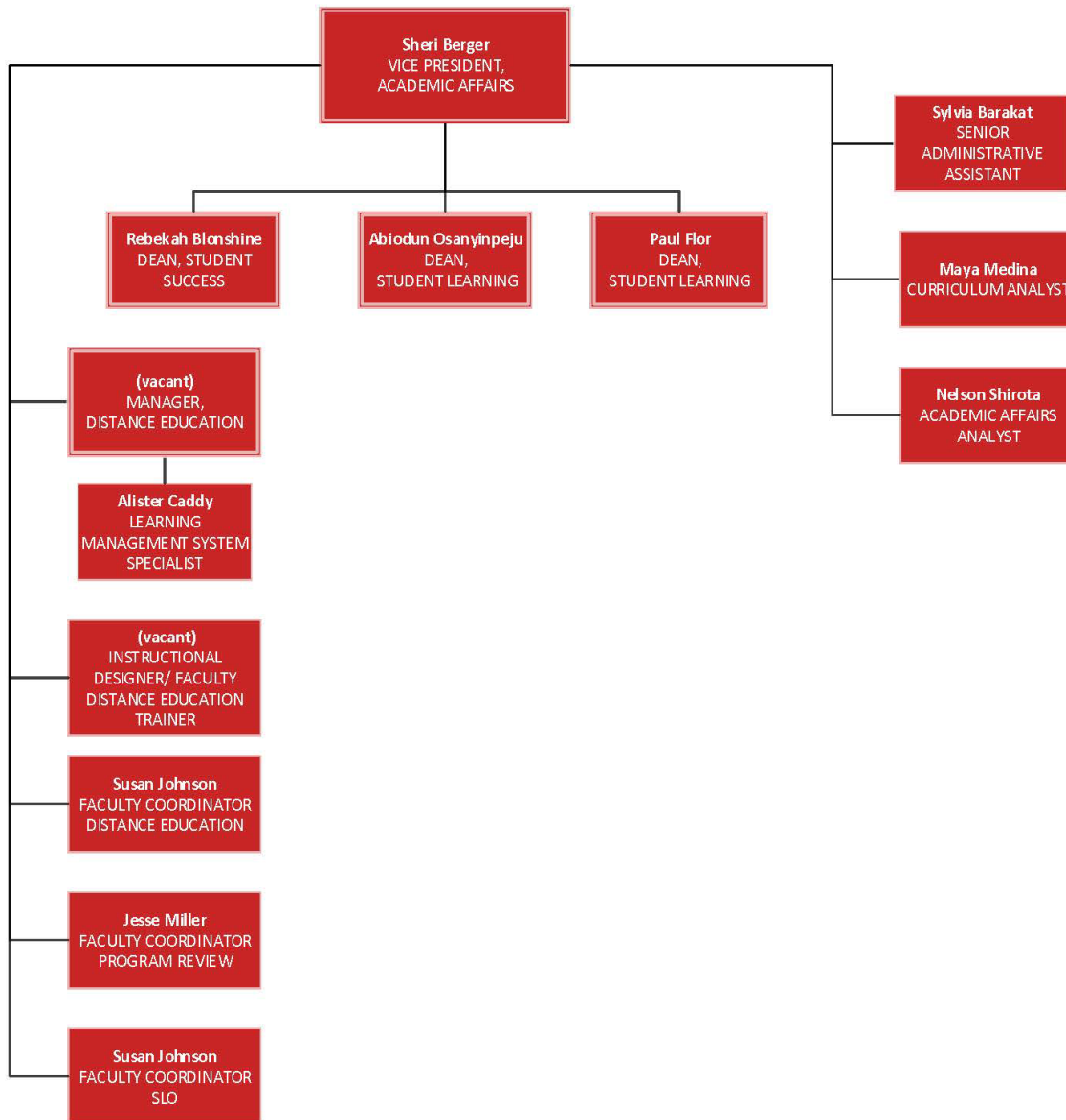


Information Technology Systems



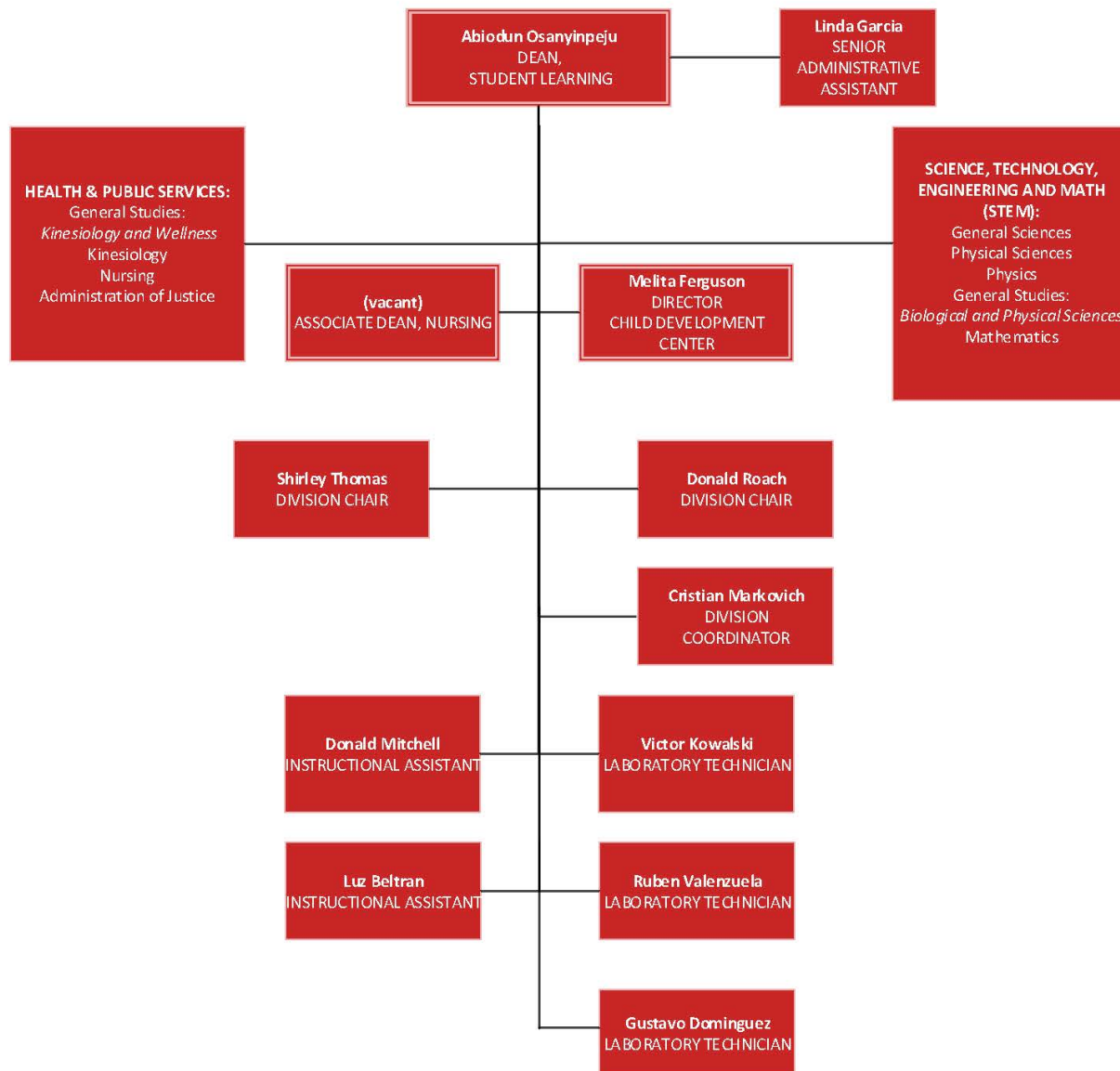
*Funded with Compton College Recovery Funds through 06/30/2022

Academic Affairs



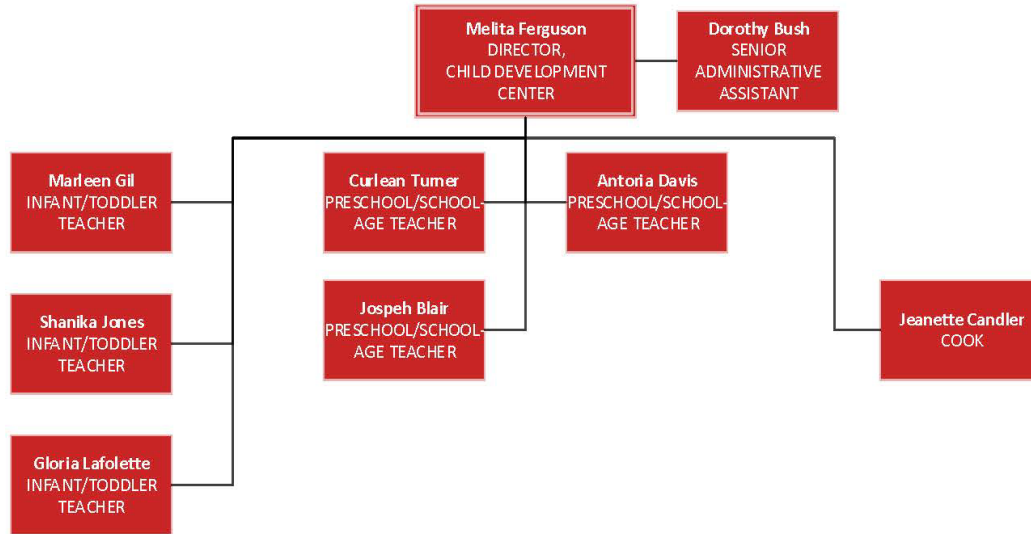


GUIDED PATHWAYS
Divisions:
Health & Public Services
Science, Technology, Engineering and Math (STEM)



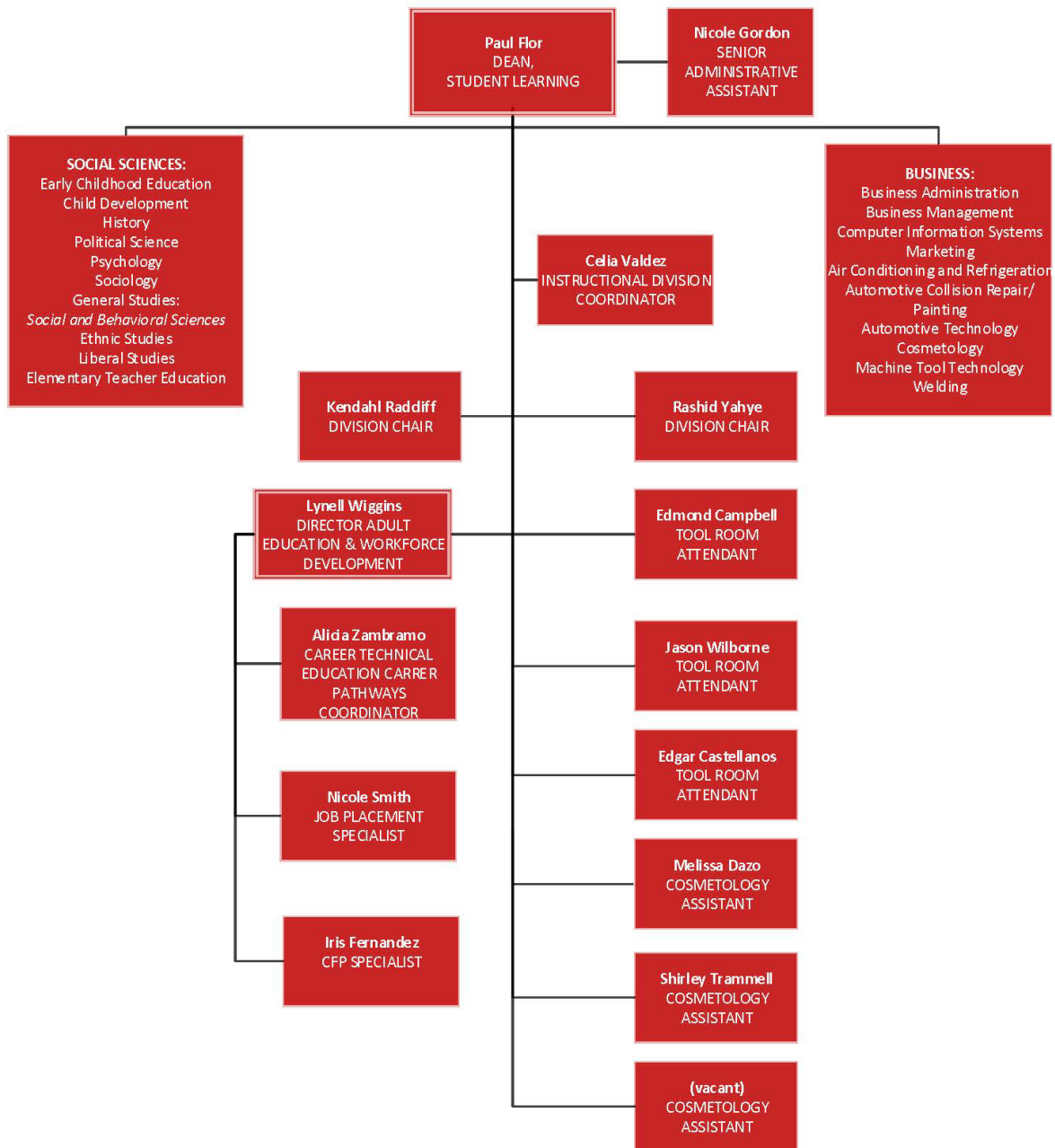


Child Development Center





GUIDED PATHWAYS
Divisions:
Business and Industrial Studies
Social Sciences

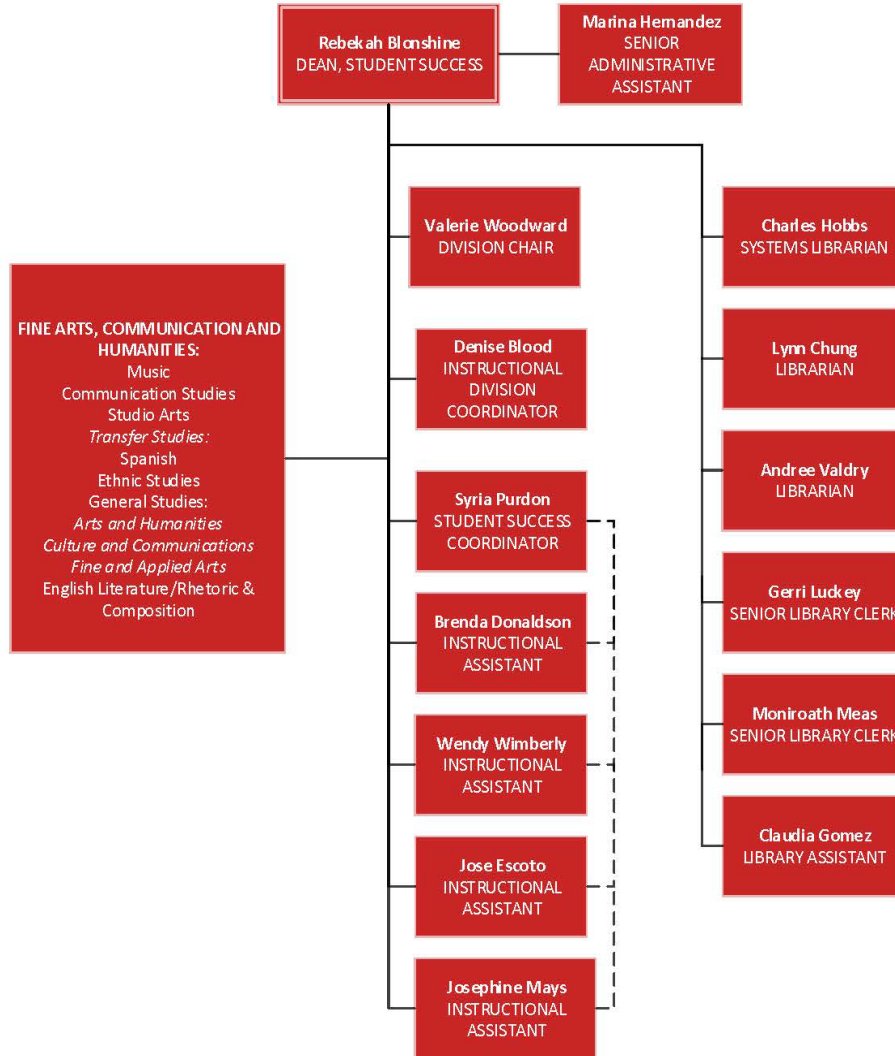




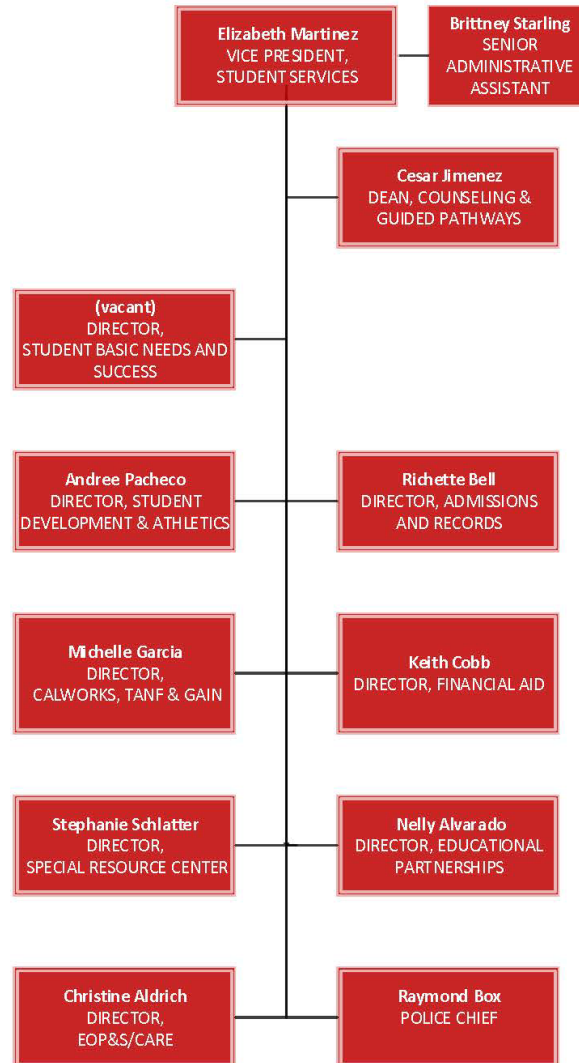
GUIDED PATHWAYS

Divisions:

Fine Arts, Communication and Humanities

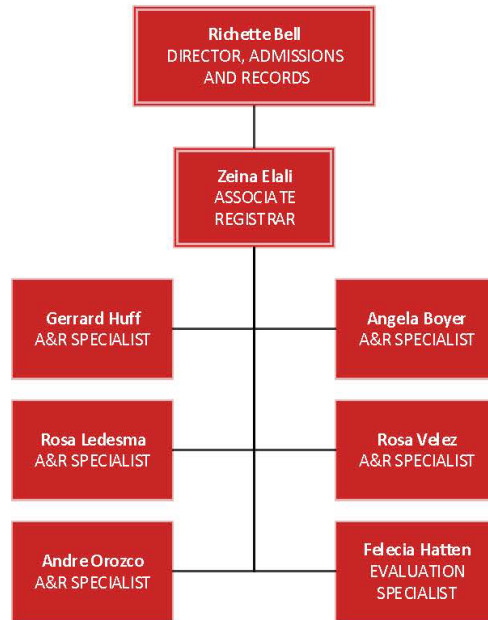


Student Services



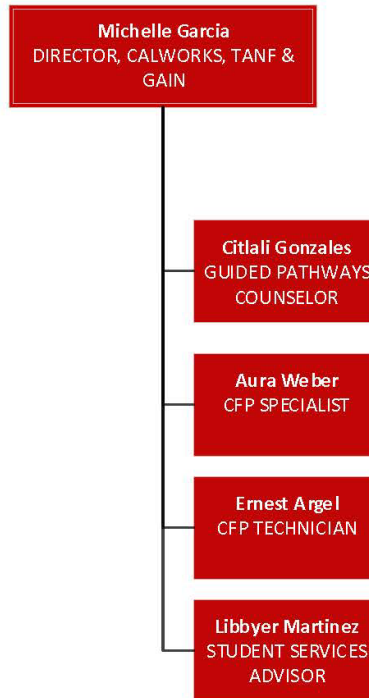


Admissions & Records



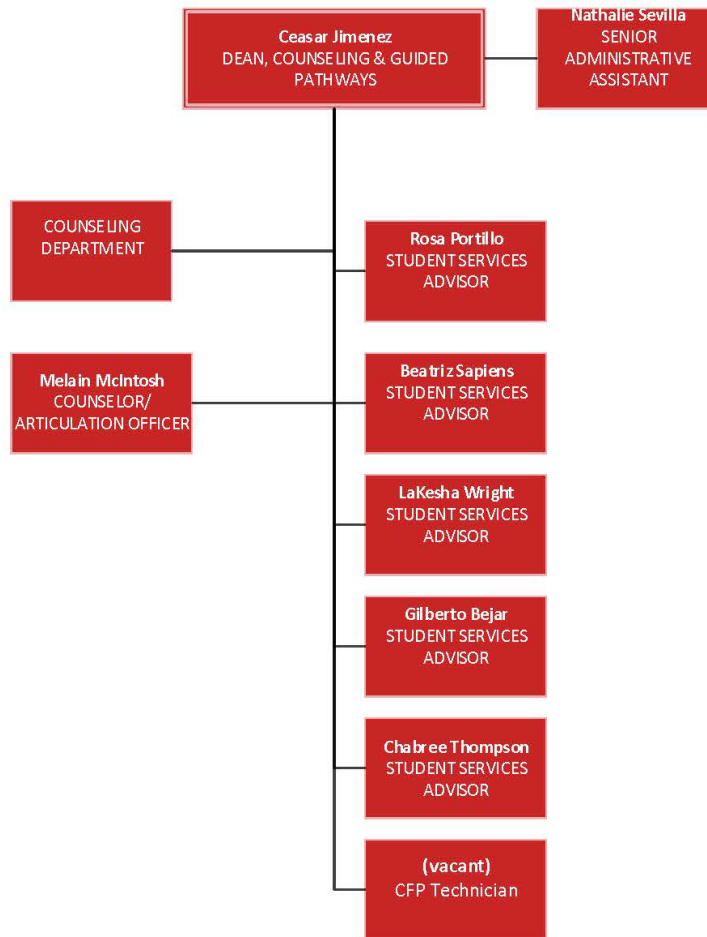


CalWORKS, TANF & GAIN

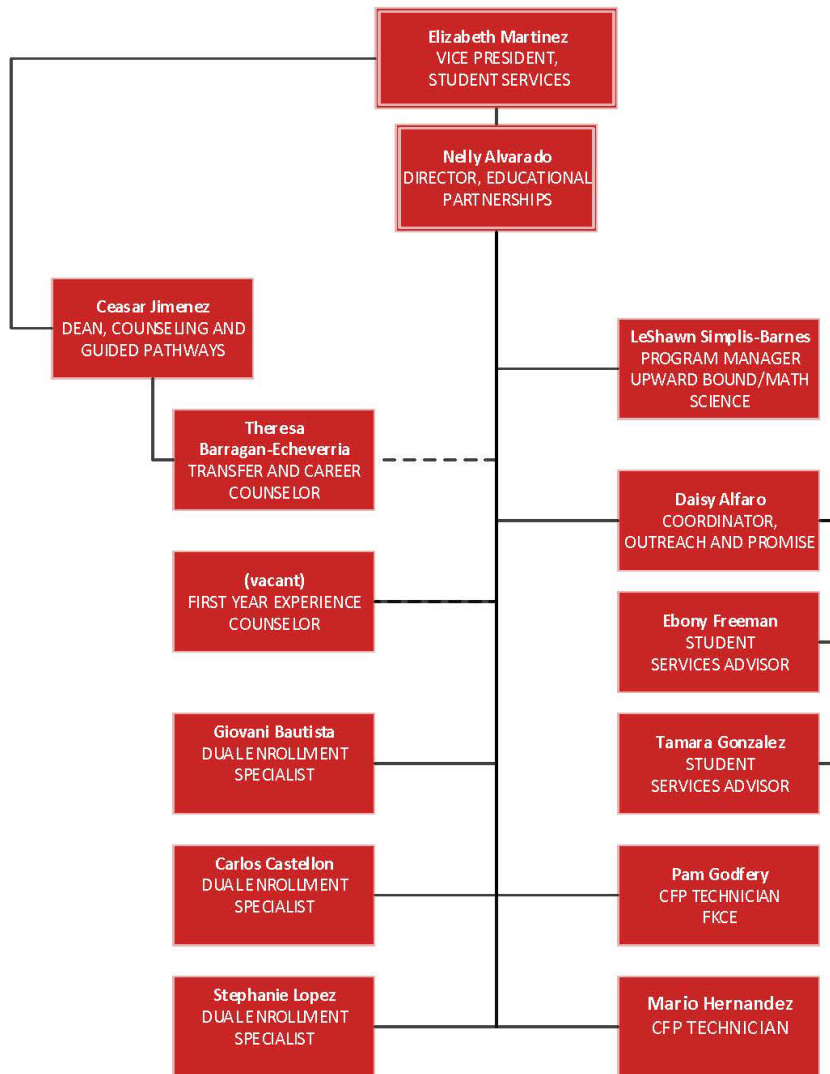




Counseling & Guided Pathways

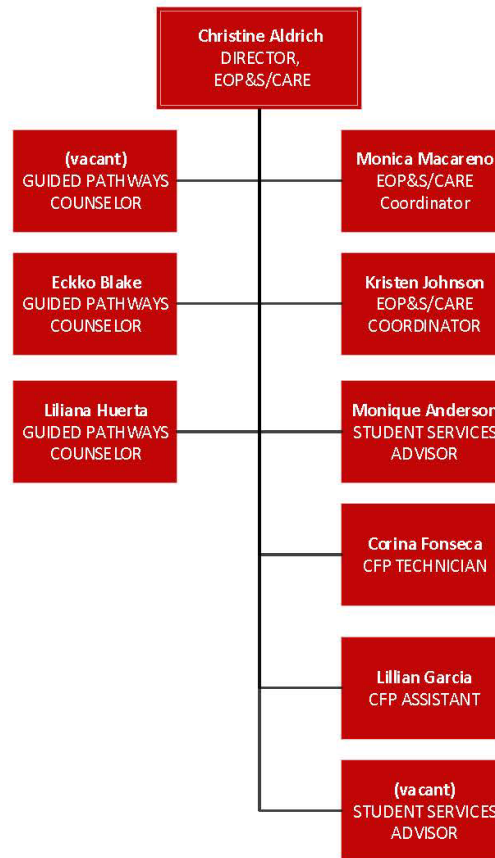


Educational Partnerships



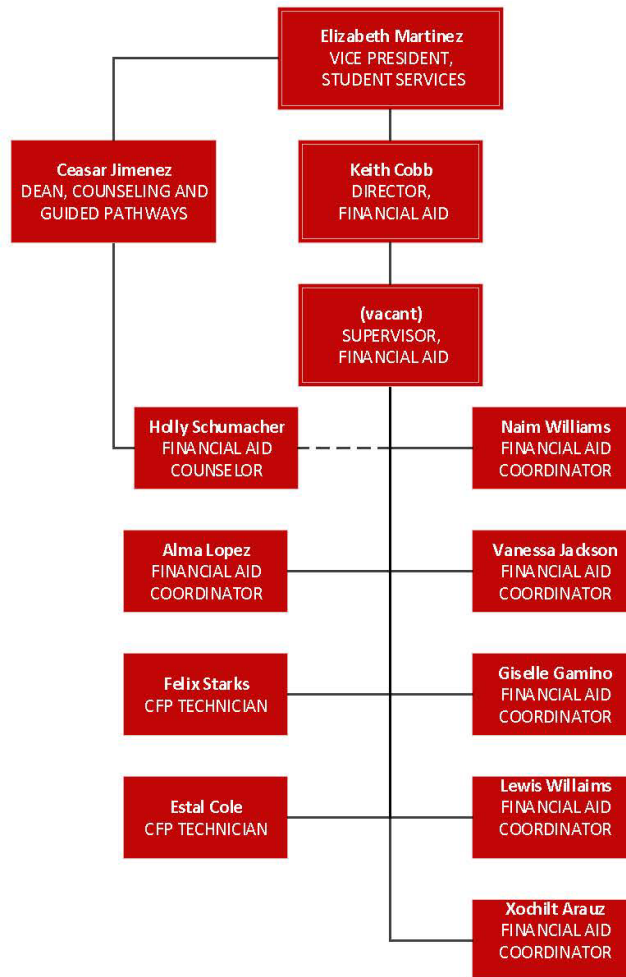


EOP&S /CARE



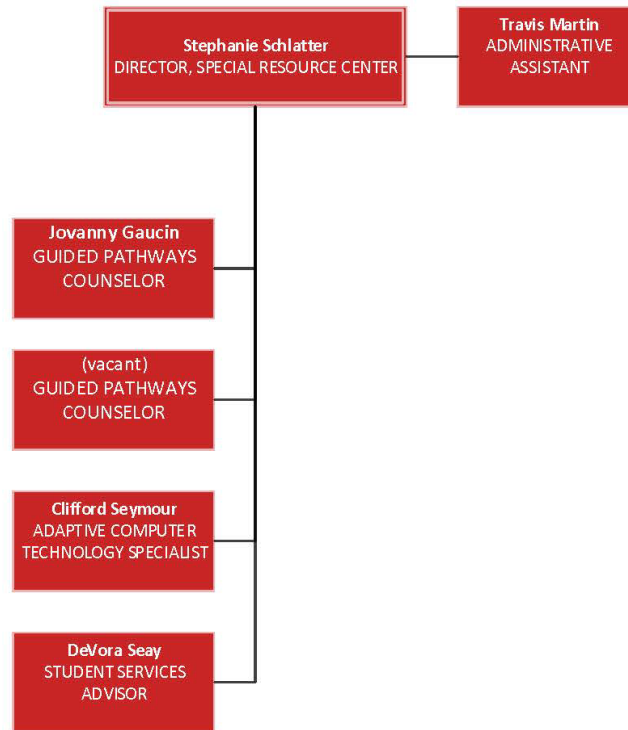


Financial Aid



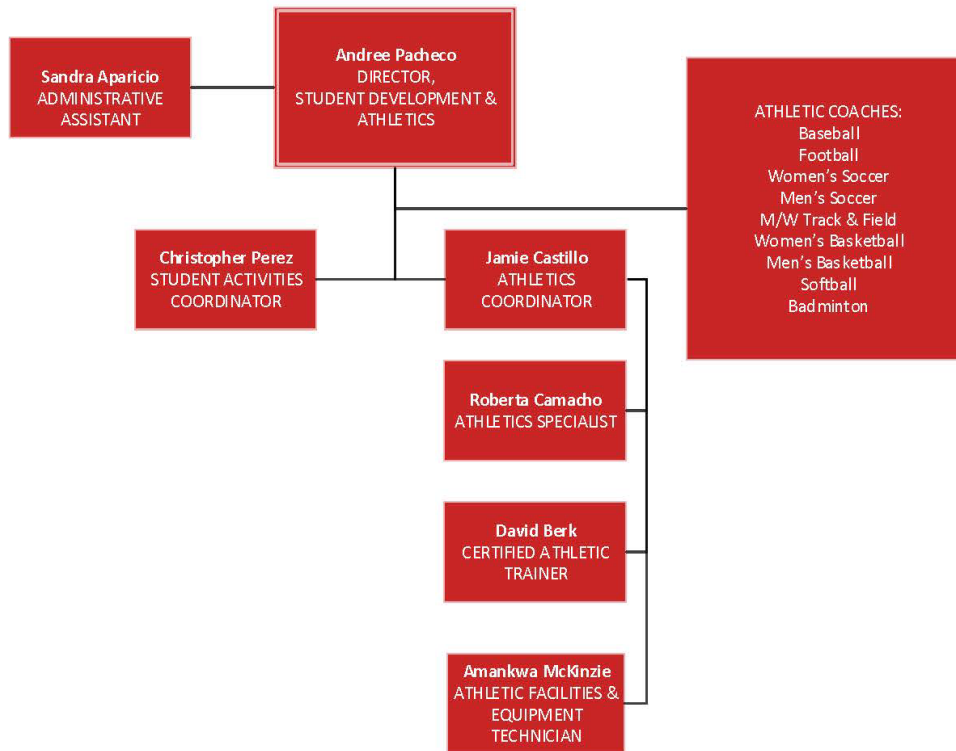


Special Resource Center

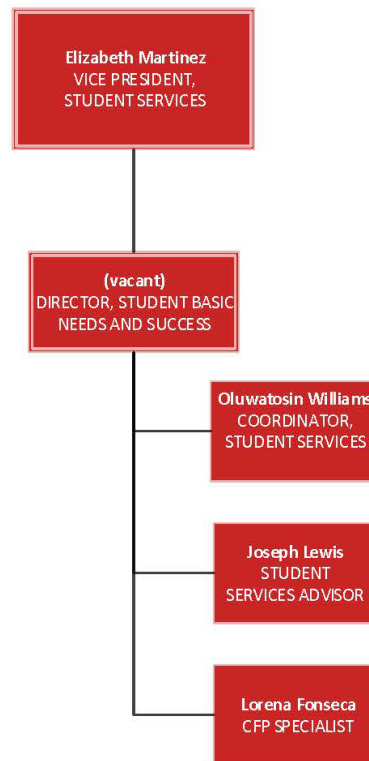




Student Development & Athletics



Student Basic Needs and Success





TRIO Programs

LeShawn Simplis-Barnes
PROGRAM MANAGER UPWARD BOUND/
MATH SCIENCE

Amanda Renteria
UPWARD BOUND PROGRAM
SPECIALIST



Police Services

