



STATE CENTER
COMMUNITY COLLEGE DISTRICT

2013-14 FINAL BUDGET

Board of Trustees Meeting
September 3, 2013
Office of the Chancellor

Fresno City College – Reedley College
Willow International Community College Center – Madera Center – Oakhurst Center



Chancellor's Message



For the past few years, California's community colleges have been faced with diminishing and unpredictable sources of revenue from the state. In spite of these challenges, the State Center Community College District's (SCCCD) Board of Trustees, faculty, classified professionals,

and administrators have remained committed to providing access to the highest-quality educational opportunities and support services for the citizens in the communities we serve.

Economic experts believe there are indications of a nationwide economic recovery. They also predict California's recovery will be slow. The passage of Proposition 30 by voters provided some greatly needed fiscal relief, but the funding per student remains low, and the forced reductions in the number of students SCCCDCan serve has not been fully restored. Therefore, the district will continue to advocate aggressively and relentlessly in Sacramento and beyond to make the case that community colleges

are - and will continue to be - critical in addressing California's challenges.

The SCCCDC 2013-2014 budget, as presented in the pages that follow, was developed to meet the educational, economic, and workforce development needs of the communities it serves, and to reflect the following guiding principles established by the Board of Trustees:

- Focus on student equity, success, and completion;
- Strategically manage enrollment to enhance student access;
- Align programs, services, and staffing to the California Community Colleges' core mission (CTE, basic skills/ESL, transfer) and the District Strategic Plan; and
- Ensure sound financial practices and financial stability/sustainability (Accreditation Standard III.D).

SCCCDC remains committed to the educational mission, values, vision, and goals as outlined in the 2012-2016 District Strategic Plan and the 2013-2017 Colleges/Centers Strategic Plans. The district will

continue to provide strong fiscal stewardship for the citizenry it serves and utilize the district's resources in a fiscally prudent manner. Finally, the district will seek to expand, enhance and fortify its partnerships with business, industry, and community organizations to leverage resources through collaborative efforts as it rebuilds and strengthens its local economy and workforce.

A handwritten signature in blue ink, reading "Deborah G. Blue". The signature is written in a cursive style with a large initial "D" and "B".

Deborah G. Blue, Ph.D.

TABLE OF CONTENTS

	Page No.
Budget Overview	1
Budget Calendar	6
District Organization	8
Funding Methodology	10
Student Enrollment Trends.....	14
State Center Community College District Budget Summary.....	17
District Office/Operations Budget Summary.....	45
Fresno City College Budget Summary	57
Reedley College Budget Summary	72
Willow International Community College Budget Summary	104
Lottery/Decision Packages	117
Other Funds and Accounts	121
Capital Outlay Projects Fund	126
Measure E Projects	130
Glossary of Financial Terms	133

2013-14 BUDGET OVERVIEW

Introduction

One of the most significant responsibilities of a community college district is the preparation, presentation and approval of the annual budget. A district's budget serves as a report to our constituents regarding the utilization of available tax dollars and other funding sources and as a resource allocation document to support the district's planning goals and priorities for the ensuing school year. The State Center Community College District administration is confident the enclosed budget documents reflect the effective utilization of financial resources to meet the educational goals of our district.

State Budget Overview

On June 27, 2013 the governor signed the 2013-14 State Budget Act which included a balanced budget due in large part to the passage of Proposition 30 last November. Proposition 30 will provide the state with a limited-term revenue stream by increasing the sales tax rate by 0.25 percent for the next four years (Jan. 2013 to Dec. 2016) and increasing personal income taxes on high income earners for the next seven years (Jan. 2012 to Dec. 2018). The adopted budget was the

state's third consecutive budget passed on time. Proposition 25 changed the requirement to pass a budget from a two-thirds majority vote to a simple majority vote. Additionally, the legislators are penalized by losing their pay if the budget is not passed by the constitutional deadline. The adopted budget provides \$96.3 billion in state general fund expenditures and provides for a \$1.1 billion reserve fund the governor has been promoting. The budget provides funding for education to address cost-of-living adjustments (COLA) which have not been provided for several years. Additionally, the budget also partially restores apportionment funding, reduces the state's "wall of debt," and introduces several new initiatives/proposals. The cornerstone concept of this budget is the governor wants the community college system to take advantage of this temporary source of funding by re-evaluating services and processes and redesigning community colleges. Business as usual will no longer suffice.

With the passage of Proposition 30 and the partial restoration of state funding for apportionments, comes the pent-up demands and needs of a system and state that has been fiscally devastated over the past several years. Strategic and systematic appraisals of needs

and resources will be at an all-time high as differing factions debate the merits of their needs/wants over other competing groups. Based on the adopted budget, the impacts to California community colleges are:

- \$89.4 million (1.63%) in apportionment restoration,
- \$87.5 million (1.57%) in COLA (last COLA funded was in 2007-08),
- \$208.5 million “deferral buy-back” (\$179 million for 2012-13 and \$29.8 million for 2013-14),
- \$25 million for adult education local planning grants,
- \$15.7 million for apprenticeship,
- \$47.0 million for energy efficiency from Proposition 39,
- \$16.9 million for online/distance education, and
- \$88.0 million for categorical programs:
 - \$50 million Student Success and Support Program (old matriculation program)
 - \$15 million Disabled Student Programs and Services (DSPS)
 - \$15 million Extended Opportunity Programs and Services (EOPS)
 - \$8 million CalWorks.

The adopted budget provides funding for three new initiatives: (1) adult education; (2) online education; and (3) Proposition 39. Historically, detailed allocations to the districts are provided by the California Community College Chancellor’s Office (CCCCO), but because these initiatives are new and require collaboration with other government agencies, the guidelines and subsequent funding are currently unknown.

The adult education program is currently administered by the K-12 system. The governor’s administration had previously (January budget proposal) allocated \$300 million to the community college system for the adult education program. After receiving input from both K-12 and the community college system, the proposal was revised to provide \$25 million in planning grants for the 2013-14 and 2014-15 fiscal years. These funds would be available to local area consortia to plan the delivery of adult education. Adult education is proposed to address coursework in the following areas: apprenticeship; adults with disabilities; basic skills; general educational development (GED); citizenship; and career technical education (CTE).

The adopted budget additionally earmarks \$16.9 million for community college distance education programs and services. The governor wants to take

advantage of online education technology within the community college system. This funding would be used to: (1) create a “virtual campus” to increase statewide student access delivered through technology; (2) standardize a single, common, and centralized delivery and support infrastructure for all courses provided through technology and for all colleges; and (3) expand options for students to access instruction in other environments and earn college credit for demonstrating knowledge and skills through credit by exam.

Lastly, Proposition 39, passed by voters last November, increased revenues to the state by closing the tax loophole for multistate businesses in how they report income to the state. Approximately half of these new funds would be dedicated to energy efficiency projects. For 2013-14, the community college system would receive \$47 million, with funding to be allocated on a per full-time equivalent student (FTES) basis.

What is currently unknown are the requirements and process for receiving this money. The responsibility and guidance function is jointly held by the CCCCCO and the Energy Commission. The CCCCCO has been patiently waiting for the Energy Commission to make these discussions a higher priority. Until these discussions are held and bear fruit, the district is on

hold. It is anticipated the district will receive guidelines sometime between October and December of 2013.

The state and national economic situation appears to be continuing on a path of slow recovery. However, California’s revenues for the 2012-13 fiscal year are currently higher than anticipated by approximately \$2.1 billion. This is due in part to the governor’s conservative approach to budgeting and not wanting his political party to overspend resources, which historically has been the Legislature’s Achilles heel. There are concerns the legislature will want to use this new-found money to address social programs and services mid-year if this positive trend continues. The governor is currently stressing restraint and that the new-found revenue be used to address long-term needs and to buy down the state’s debt.

2013-14 Guiding Principles for Budget Development

Following are the Board of Trustee’s guiding principles for the development of the 2013-14 budget:

- Focus on student equity, success, and completion;
- Strategically manage enrollment to enhance student access;

- Align programs, services, and staffing to the California Community Colleges' core mission (CTE, basic skills/ESL, transfer) and the District Strategic Plan; and
- Ensure sound financial practices and financial stability/sustainability (Accreditation Standard III.D)

2013-14 District Budget Summary

In the development of the budget over the years, the Board has been conservative and forward-thinking in its understanding and direction by focusing on maintaining access for students and employment stability for staff. The Board further understands and accepts that the economics of the state are fluid and that tremendous fluctuation can occur between good and bad economic times. Examples include the severe state economic downturns that occurred between fiscal years 2002-03 and 2004-05 and then again between 2008-09 and 2012-13.

The district has consistently developed responsible budgets that balance fiscal strengths and weaknesses over several years rather than riding the fiscal roller coaster with all the implications for ups and downs in student access and the employment cycles of hiring and reducing permanent staff. Additionally, the

district recently received notification that Willow International Community College Center is a candidate for college status in spite of the funding constraints of the state these past few years. The state's current economic situation, while more optimistic, has created an overly optimistic impression that the district has sufficient funds to address the pent up demands of the past few years.

The district continues to serve more students and is proactively managing enrollment as state funding is gradually being restored. Additionally, student success - the new priority for community colleges – requires rethinking policies and procedures as new regulations and requirements change to meet this goal. As the economy starts to heat up, the district is aware that enrollment demand will decline based on historical trends. Furthermore, the district is analyzing the enrollment demographics of the K-12 student population, our potential future students. These analyses show that the number of K-12 students is declining due to lower birth rates and typically smaller families. The district will need to address these new realities as enrollment management strategies are developed.

The district needs to systematically and strategically address the physical unmet needs of the past (deferred maintenance, district operations equipment, and

campus projects) as well as address obligations and commitments (retiree health benefits, long-term disability, vacation pay, pension reform, etc.) to provide a holistic approach to budgeting when the resources are relatively more plentiful.

Moreover, since education is a labor intensive industry, our salaries and benefits over the past few years have grown, approaching nearly 90 percent of our general fund budget. This trend is not a long-term sustainable barometer for a healthy district. The district will need to phase-in over the next few years an increased share of operational costs to maintain our aging facilities. During fiscal year 2013-14, the district and colleges plan to utilize some of our reserves to address the much-needed scheduled maintenance, safety, technology, instructional and non-instructional equipment, and student success initiatives that have been deferred during the economic challenges of the past few years.

Additionally, in the 2013-14 final budget, administration has not incorporated any revenues or expenditures for adult education, Proposition 39, or distance education proposals, since there is not enough information available to determine how much the district is going to potentially receive or how to address these new initiatives. When information

becomes available, administration will update the Board of Trustees.

With a general fund budget of approximately \$176.9 million and a total budget in excess of \$257.7 million, including \$5.5 million in capital expenditures (capital outlays and Measure E projects), the district recognizes its importance as a shareholder in the educational opportunities of the numerous constituency groups. The district further recognizes the importance of assisting the communities in the economic development needed to provide employment opportunities and prosperity for the region as it emerges from the economic recession of its region and community.

BUDGET CALENDAR

The timelines and requirements for publication and availability of a community college district's budget are specifically outlined in the California Code of Regulations. These requirements include the scheduling for approval of the district's tentative budget on or before July 1 and subsequent adoption of a final budget prior to September 15. In addition, a public hearing must be held prior to the adoption of the final budget with appropriate publication in a local newspaper making the proposed budget available for public inspection.

The final 2013-14 State Center Community College District budget will be presented to the Board of Trustees for adoption on September 3, 2013. The tentative 2013-14 budget was adopted by the Board of Trustees on June 4, 2013.

The process of developing a community college district budget is an ongoing function and must be addressed by the board and administration throughout the academic year. In order to effectively develop a fiscal document that reflects the goals and objectives of the district, the budget process must include a well-defined budget calendar outlining when each component of the budget is to be completed and the responsibility for completion.

The following budget calendar for preparation of the 2013-14 budget was adopted by the governing board at its February 5, 2013 meeting.

State Center Community College District Budget Development Calendar 2013-14

Date	Day	Responsibility	Activity
01/14/13	Monday	Chancellor's Cabinet	Review and approve budget calendar
02/05/13*	Tuesday	Board of Trustees	Update on 2012-13 budget Governor's January budget 2013-14 Review and approve budget calendar
02/13/13	Wednesday	District	Decision Package directions and allocation
02/19/13**	Tuesday	Board of Trustees	Board goals & priority setting workshop
02/27/13	Wednesday	District	Distribute preliminary budget and staffing allocations
03/01/13	Friday	District/Colleges/Centers	Submit Decision Packages to district office
03/08/13	Friday	District/Colleges/Centers	Submit to district projected and proposed expenditure schedules
03/11/13	Monday	Chancellor's Cabinet	Review and approve Decision Packages
03/22-23/13 **	Fri-Sat	Board of Trustees	Board Retreat - 2012-13 Budget Update - 2013-14 Budget Presentation
04/02/13*	Tuesday	Board of Trustees	Review and approve Decision Packages
04/22/13	Monday	District/Colleges/Centers	Review respective draft tentative budgets
05/13/13	Monday	Chancellor's Cabinet	Review district draft tentative budget
05/13-17/13		State Chancellor's Office	State Chancellor's office to provide May Revise
05/17/13	Friday	District	Print draft tentative budget
05/28/13**	Tuesday	Board of Trustees	Draft tentative budget workshop
06/04/13*	Tuesday	Board of Trustees	Approve of tentative budget and public hearing date for final budget adoption (09/03/13)
06/28/13	Friday	District	Tentative budget submitted to County Superintendent of Schools
07/15/13	Monday	District	Revisions to draft tentative budget following adoption of state budget
07/26/13	Friday	District/Colleges/Centers	Submit draft final budget to district office
08/06/13	Tuesday	District	Print final draft workshop budget
08/13/13	Tuesday	Board of Trustees	Draft final budget workshop
08/20/13	Tuesday	District	Print final draft budget
08/29/13	Thursday	District	Final budget available for public inspection
09/03/13	Tuesday	Board of Trustees	Public hearing and final budget adoption for 2013-14

*Regular Board Meeting

**Special Board Meeting/Workshop (at Discretion of Board)

District
Organization

DISTRICT ORGANIZATION

The 2013-14 general and auxiliary fund budgets were developed to reflect the mission and educational programs and services of the State Center Community College District. The programs of the district are consistent with the mission of the California community colleges.

California Community Colleges Mission

The mission of the California community colleges is to offer academic and vocational education at the lower division level for recent high school graduates and those returning to school. Another primary mission is to advance California's economic growth and global competitiveness through education, training and services that contribute to continuous workforce improvement. Essential functions of the colleges include: basic skills instruction, English as a second language, adult non-credit instruction, and support services that help students succeed.

State Center Community College District Mission

State Center Community College District is committed to student learning and success, while providing accessible, high quality, innovative educational programs and student support services to our diverse community. SCCCD offers associate degrees, university transfer courses and career technical programs that meet the academic and workforce needs of the San Joaquin Valley and cultivate an educationally prepared citizenry.

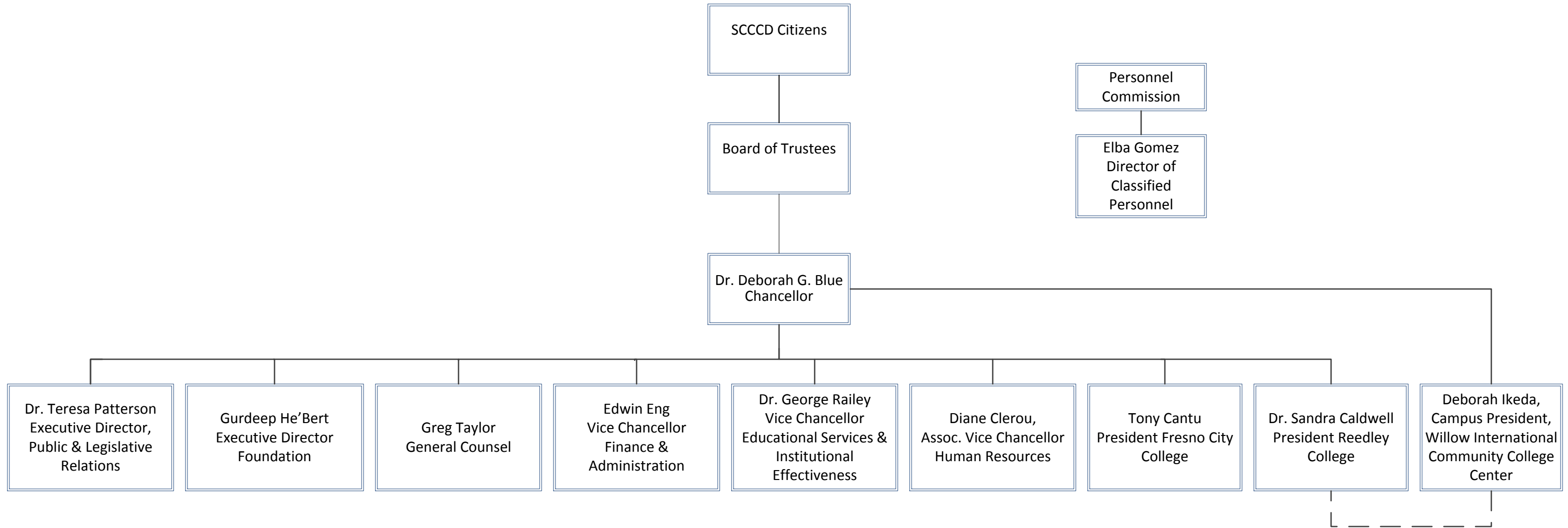
District Organization

State Center Community College District expects to provide educational services to approximately 44,000 students at its seven campuses in 2013-14. An organization of this size must have a well-defined structure in order to operate successfully on a day-to-day basis. The district is governed by a seven-member Board of Trustees, each elected to a four-year term by the voters of specific trustee areas within the district. In 2010, the district changed the method for election of trustees. Rather than “from trustee area” elections, i.e. elections in which “each governing board member [is] elected by the registered voters of the entire school district...but reside in the trustee area which he or she represents [,]” the district now holds “by-trustee area” elections, i.e. elections in which “one or more members residing in each trustee area [is] elected by the registered voter of the particular trustee area [.]” California Education Code Sections 5030 (b) and (c). Additionally, in 2012, the boundaries of each of the trustee areas were adjusted as required by California Education Code Section 5019.5 to account for the 2010 Census. In November 2012, a second “by-trustee area” election was held for four trustee areas, thereby completing the transition to by-trustee area elections. The following organizational structure is in effect for the 2013-14 school year.



State Center Community College District

2013 - 14 Organizational Chart



Funding
Methodology

FUNDING METHODOLOGY

Introduction

The financial support for the California community college system has evolved over the years as have the colleges and the purpose for its services. Since the inception of the Community college system in 1907, there have been numerous changes in the method of distributing state and local funds for the support of community colleges. In 2006-07, legislation was passed and signed into law (SB 361) that provides a basic allocation for each college or center, plus a per credit FTES funding amount of at least \$4,367 to bring all districts in the system to the 90th percentile in funding per FTES. The 2013-14 credit FTES funding rate is approximately \$4,636. This new model was developed in consultation with the State Chancellor's Office, the consultation council, community college chief business officials, and the board of governors.

In 1988 California voters approved Proposition 98, an initiative that amended Article XVI of the state constitution and provided specific procedures to determine a minimum guarantee for annual K-14 funding. The constitutional provision links K-14 funding formulas (which include community colleges)

to growth factors, including state revenues and student population. These various factors determine the percent of the state's budget dedicated to K-14 education.

Funding Models under SB 361 of 2006

Under SB 361 a district receives a basic allocation for each college or center of varying amounts based on the size of the college and center. The basic allocation amount is augmented by a per FTES funding level. The primary components of the apportionment funding calculation, the basic allocation and the per FTES funding level, are adjusted each year by the following:

1. COLA (cost-of-living adjustment); and
2. Stability (for districts experiencing decline).

Growth funding in this model simply becomes the state-funded growth FTES for the district multiplied by the per FTES funding level for the year.

Additionally, the financing of a community college district in the system is provided in accordance with

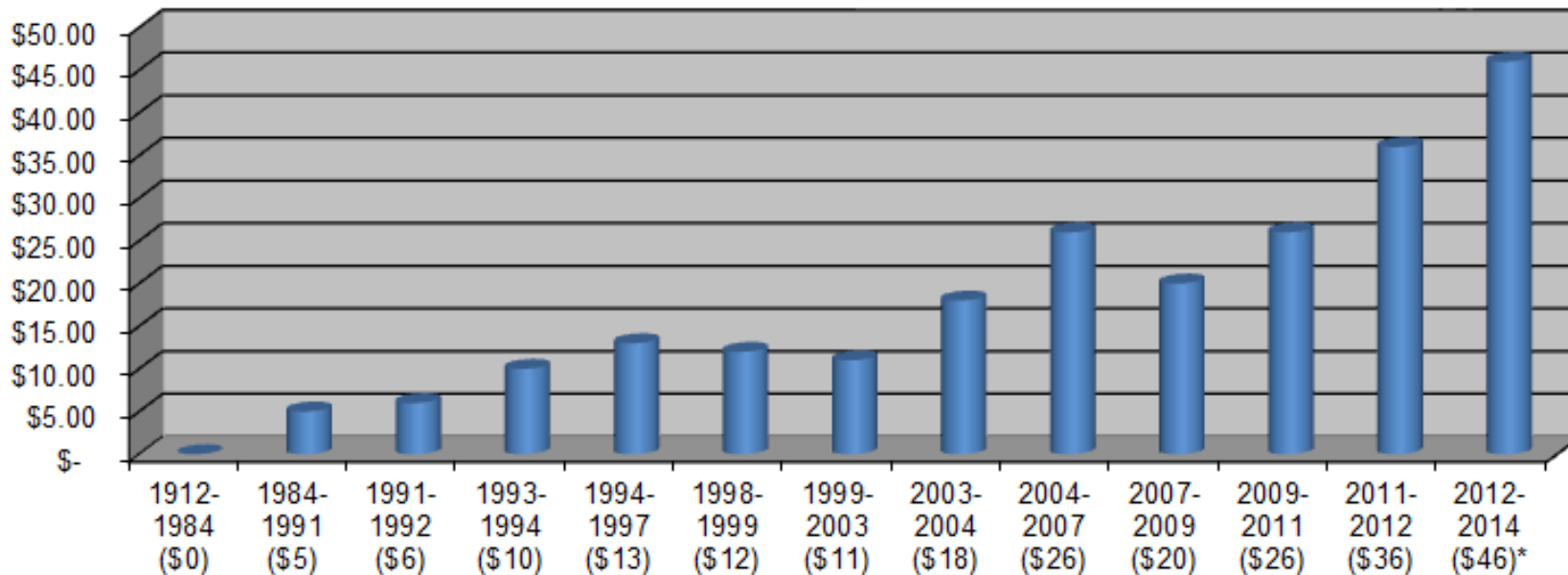
Education Code Section 58870, which states that for each district the state shall subtract from the total computational revenue a district's local property tax revenue and 98 percent of the enrollment fees collected by the district. The remainder shall be apportioned for each district by the state of California. This means the actual amount of revenue provided to a community college to operate is not impacted by the wealth of the local area's property tax base or the amount of enrollment fees collected since they are deducted from the state's calculated apportionment for each district.

Student Fees

The amount of enrollment fees and other student-related fees is strictly controlled by the state of California. Over the past three fiscal years, the enrollment fee has seen significant increases. The fee for the fall 2012 semester was \$36 per unit and then increased to \$46 per unit for the summer 2012 semester. The current fee remains at \$46 per unit.

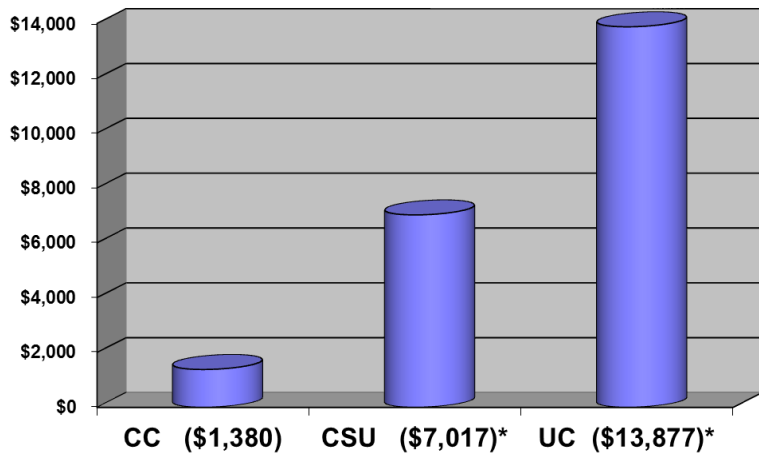
Outlined in the graph is a history of community college per unit enrollment fees:

COMMUNITY COLLEGE PER UNIT ENROLLMENT FEES



Following are the tuition and fee costs for California community colleges compared to other state higher education institutions:

**CALIF. COLLEGE RESIDENT TUITION FEES
2012-13**



* Includes campus-based fees

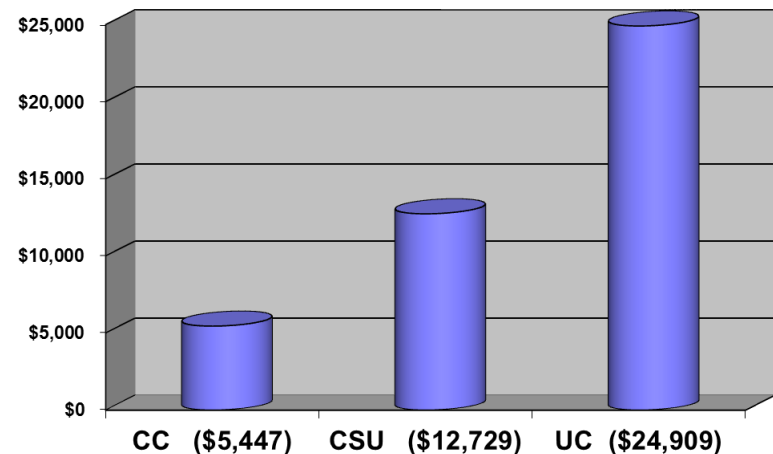
Source: Fast Facts 2013, Community College League of California

California’s Community Colleges – Efficient and Effective

The California community colleges represent an outstanding financial and educational value for the largest and most diverse student body in the world. Based upon 2012-13 information provided by the Community College League of California (CCLC),

the community college system revenue is \$5,447 for instruction per full-time equivalent student, 43 percent of the same expenditure as the California State University (CSU) system’s cost of \$12,729 and 22 percent of the University of California (UC) system’s cost of \$24,909. This maximization of educational resources allows the state to serve more students and to preserve more resources for other important services.

**INSTRUCTION-RELATED REVENUES PER
FULL-TIME-EQUIVALENT STUDENT**



Source: Fast Facts 2013, Community College League of California

Not only does the system provide a high level of cost effectiveness, but California’s community colleges continue to excel in all areas of the system’s mission.

In 2011-12, 16,246 community college system students transferred to UC; 51,050 transferred to CSU; and many others transferred to various four-year educational institutions. Community college transfer students earn grade point averages and graduation rates at universities at levels comparable to students who enroll as freshmen at CSU or UC.

The mission of the California community college system and its related responsibilities and expectations have expanded to not only meet academic and vocational education needs, but also to play an active role in the economic development activities of communities and to serve as a leader in the societal transition from welfare to work. With the current economic situation facing the citizens of the United States and California in particular, the California community college system is positioned to play an increasingly important role in assisting in the training and retraining of California's workforce to meet the new demands placed on our economy.

While the community colleges have been among the most effective and efficient higher education systems in the world, additional resources are needed to maintain the high level of service to the state's population. Currently, several challenges exist for the

system including obtaining the necessary resources to meet the growing student demand for services and responsibilities of the system to educate the people in California in an ever-changing state, national, and world environment.

Student
Enrollment Trends

STUDENT ENROLLMENT TRENDS

The California community college system, consisting of 72 districts and 112 colleges, currently serves 2.4 million students per year.

Since a significant majority of a community college's funding is based upon full-time equivalent students (FTES), it is important to understand enrollment trends both in the system and at SCCCD.

California Community College Enrollment and FTES Trends

Over the past five years, the California community college system has undergone significant funding reductions. In 2007-08 the total number of FTES for the system was 1.18 million and as of the 2012-13 Second Principal Apportionment Report (P-2), FTES have declined to 1.11 million (~70,000 fewer FTES) representing an overall system reduction during this five-year period. The system has undergone several workload reductions in this timeframe, which accounts for why the system has remained essentially flat in enrollment. However, if funding had been available from the state, the system would have grown during this timeframe. One concern now that

Proposition 30 has passed and restoration of prior lost funding will gradually occur, is whether the past few years of course reductions will have a long-term impact on students who have deferred their educational dreams.

For the 2013-14 final budget, based on the State budget passed in late June, the community college system anticipates additional funds (approximately \$89.4 million and \$87.5 million) made available to districts to restore some of the lost enrollment reduced in prior years and COLA, respectively.

SCCCD FTES Trends

State Center Community College District has traditionally maintained FTES growth at a level higher than statewide numbers. However, during the same five-year period mentioned previously, SCCCD decreased from 27,605 FTES to 26,665 FTES, or by -3.4 percent. State Center was not able to maintain enrollment levels similar to the statewide enrollment trend for two reasons: (1) the state's continued reduction in funding resulted in workload reductions to the community college system, including State

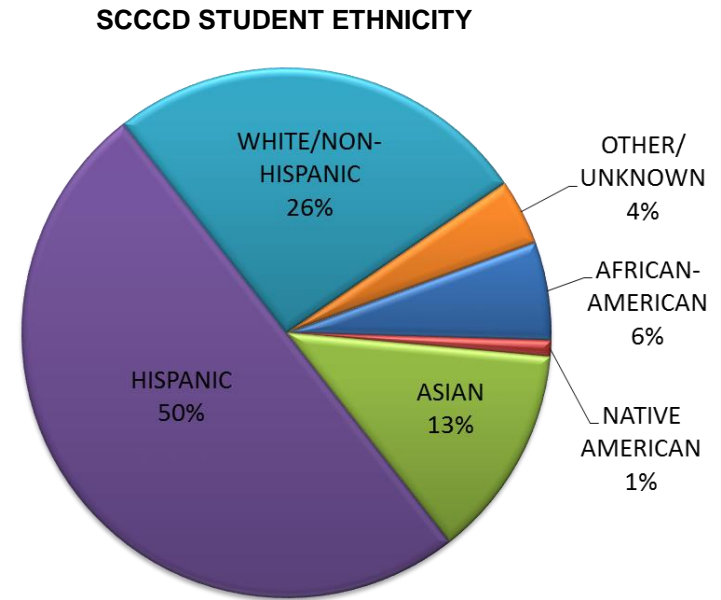
Center; and (2) with the weakness of the national and California economy, the district reduced its FTES enrollment goals to more closely match the funding level from the state. The district has historically served more students than funded, but needs to more carefully manage enrollment levels as state enrollment restoration funding is being restored.

The final budget was developed with an approximate \$8.2 million shortfall (deficit/use of reserves). It should be noted that of the \$8.2 million shortfall, all but \$2.4 million is planned use of reserves to address deferred needs during the recent economic recession. The district, colleges and centers adjusted their budgets accordingly and have taken into consideration balancing managed enrollment restoration as one priority with the California Community Colleges' new priority of student success. Additionally, the district strives to provide additional educational and job training skills for students to enter or reenter the workforce.

Student Population

The geographic area served by State Center Community College District represents a diverse

population. Following is a graphic display of the makeup of the district's student population:



Source: SCCC Office of Institutional Research (FY 2012-13)

SCCCD Future Funded Growth

With the passage of Proposition 30 and a slowly improving economy, the community college system should continue to see additional funding from the state aimed at restoring previous enrollment reductions. The district will need to be strategic in

allocating these funds, since Proposition 30 funding is limited to seven years. In any case, when growth funding does become available, the individual district growth rates will be based upon four primary factors: (1) the rate of change in the adult population of the local districts; (2) the change in high school graduation rates occurring in district boundaries; (3) adjustments for underserved areas; and (4) a blended rate. The district will strive to balance managed student enrollment while at the same time ensuring students are successful in completing degrees, certificates, increasing job skills and/or transferring to a four-year institution.

The district has historically experienced significant FTES growth, but recent shortfalls in funding from the state has made it impossible to maintain levels of service equal to the demand. Community colleges have usually seen growth during slower economic

times. With the passage of Proposition 30 and signs of a modest economic recovery, the challenge for the district will be to strategically manage enrollment restoration funding for district priorities against the pent-up demand of the past few years of reduced funding. The district has been successful and is optimistic about its ability to provide educational opportunities to its students during this transitory period, both financially and programmatically, as the system shifts from a student access system to a student success system.

With similar farsightedness, the State Center Community College District has weathered these transitory periods better than many districts in the system. It will continue to meet the educational needs of the community as the district recovers from this economic crisis.

STATE CENTER COMMUNITY COLLEGE DISTRICT BUDGET SUMMARY

State Center Community College District (SCCCD) will serve approximately 44,000 students at its seven campuses in 2013-14. The district covers approximately 5,580 square miles and services the greater Fresno area, including Fresno, Madera and portions of Kings and Tulare counties. The district encompasses 17 high school and unified districts. SCCCDC is one of 72 community college districts in California and includes two of the 112 colleges, as well as three centers and other community-based services.

Fresno City College, Reedley College, Willow International Community College Center, Madera Center, the Career Technology Center, and Oakhurst, plus a number of community outreach programs in non-district owned facilities, are governed by and comprise SCCCDC. Each campus has a distinct identity and unique program offerings. The district offers higher education opportunities to thousands of students who might otherwise be unable to attend classes beyond the high school level. Associate of arts and science degrees are offered in a wide variety of subjects in addition to many vocational programs.

The district serves a population area in excess of one million residents characterized by a lower-than-state average income and socio-economic makeup. These demographics create unique challenges to the district in meeting the needs of the communities it serves. State Center Community College District looks forward to continuing to meet the needs of its growing and diverse service area.

The district is governed by a seven-member Board of Trustees elected from seven by-trustee areas. Regular board meetings are held at 4:30 p.m. on the first Tuesday of the month. Meetings are held in various locations throughout the district with meeting locations adopted by the Board of Trustees each December.

Following is a budget summary by object code for the 2013-14 fiscal year for State Center Community College District:

DISTRICTWIDE

**STATE CENTER COMMUNITY COLLEGE DISTRICT
2013-14 GENERAL FUND - BUDGET SUMMARY
FINAL BUDGET**

FUNDS 11 & 12

	2011-12 ACTUAL	2012-13 ACTUAL*	2013-14 PROPOSED	INC./(DEC.) FY14 VS. FY13
REVENUES				
Federal Revenues	\$ 13,380,461	\$ 14,120,044	\$ 16,004,668	\$ 1,884,624
State Revenues	100,811,958	103,389,254	109,450,293	6,061,039
Local Revenues	42,244,955	42,430,428	42,867,464	437,036
Other Financing Sources	827,047	12,724	330,440	317,716
TOTAL REVENUES	\$ 157,264,421	\$ 159,952,450	\$ 168,652,865	\$ 8,700,415
EXPENDITURES				
Certificated Salaries	\$ 72,442,041	\$ 71,879,080	\$ 75,370,287	\$ 3,491,207
Classified Salaries	32,613,724	31,986,414	34,212,725	2,226,311
Employee Benefits	31,664,963	30,424,738	31,705,687	1,280,949
Supplies and Materials	3,016,246	3,043,257	3,791,049	747,792
Other Operating Expenses	14,164,586	15,404,092	16,686,301	1,282,209
Capital Outlay	4,049,771	5,859,436	8,047,892	2,188,456
Other Outgo/Contingency	2,529,709	1,735,556	7,069,299	5,333,743
TOTAL EXPENDITURES	\$ 160,481,040	\$ 160,332,573	\$ 176,883,240	\$ 16,550,667
REVENUES OVER/(UNDER) EXPENDITURES	\$ (3,216,619)	\$ (380,123)	\$ (8,230,375) **	\$ (7,850,252)

*UNAUDITED

Use of Reserves - Structural Deficit \$2,384,949

Use of Reserves - Campus Spending Plan \$5,032,000

Use of Reserves - Parking Fees \$85,000

Use of Reserves - Lottery \$728,426

** Total Use of Reserves \$8,230,375

DISTRICTWIDE

**STATE CENTER COMMUNITY COLLEGE DISTRICT
2013-14 GENERAL FUND - BUDGET SUMMARY
FINAL BUDGET**

**UNRESTRICTED
FUND 11**

	2011-12 ACTUAL	2012-13 ACTUAL*	2013-14 PROPOSED	INC./(DEC.) FY14 VS. FY13
REVENUES				
Federal Revenues	\$ 3,177	\$ -	\$ -	\$ -
State Revenues	91,039,960	93,855,077	98,838,800	4,983,723
Local Revenues	40,102,017	40,272,459	39,990,000	(282,459)
Other Financing Sources	827,047	12,724	330,440	317,716
TOTAL REVENUES	\$ 131,972,201	\$ 134,140,260	\$ 139,159,240	\$ 5,018,980
EXPENDITURES				
Certificated Salaries	\$ 64,768,182	\$ 64,125,275	\$ 67,033,874	\$ 2,908,599
Classified Salaries	26,706,287	26,084,217	27,575,000	1,490,783
Employee Benefits	28,078,939	27,057,199	27,924,841	867,642
Supplies and Materials	2,034,463	2,017,265	2,381,964	364,699
Other Operating Expenses	10,647,926	11,360,947	11,885,842	524,895
Capital Outlay	1,921,516	3,421,505	4,951,437	1,529,932
Other Outgo/Contingency	1,176,061	502,892	5,611,657	5,108,765
TOTAL EXPENDITURES	\$ 135,333,374	\$ 134,569,300	\$ 147,364,615	\$ 12,795,315
REVENUES OVER/(UNDER) EXPENDITURES	\$ (3,361,173)	\$ (429,040)	\$ (8,205,375) **	\$ (7,776,335)

*UNAUDITED

Use of Reserves - Structural Deficit \$2,384,949

Use of Reserves - Campus Spending Plan \$5,032,000

Use of Reserves - Parking Fees \$85,000

Use of Reserves - Unrestricted Lottery \$703,426

** Total Use of Reserves \$8,205,375

DISTRICTWIDE

**STATE CENTER COMMUNITY COLLEGE DISTRICT
2013-14 GENERAL FUND - BUDGET SUMMARY
FINAL BUDGET**

**RESTRICTED
FUND 12**

	2011-12 ACTUAL	2012-13 ACTUAL*	2013-14 PROPOSED	INC./(DEC.) FY14 VS. FY13
REVENUES				
Federal Revenues	\$ 13,377,284	\$ 14,120,044	\$ 16,004,668	\$ 1,884,624
State Revenues	9,771,998	9,534,177	10,611,493	1,077,316
Local Revenues	2,142,938	2,157,969	2,877,464	719,495
Other Financing Sources	-	-	-	-
TOTAL REVENUES	\$ 25,292,220	\$ 25,812,190	\$ 29,493,625	\$ 3,681,435
EXPENDITURES				
Certificated Salaries	\$ 7,673,859	\$ 7,753,805	\$ 8,336,413	\$ 582,608
Classified Salaries	5,907,437	5,902,197	6,637,725	735,528
Employee Benefits	3,586,024	3,367,539	3,780,846	413,307
Supplies and Materials	981,783	1,025,992	1,409,085	383,093
Other Operating Expenses	3,516,660	4,043,145	4,800,459	757,314
Capital Outlay	2,128,255	2,437,931	3,096,455	658,524
Other Outgo/Contingency	1,353,648	1,232,664	1,457,642	224,978
TOTAL EXPENDITURES	\$ 25,147,666	\$ 25,763,273	\$ 29,518,625	\$ 3,755,352
REVENUES OVER/(UNDER) EXPENDITURES	\$ 144,554	\$ 48,917	\$ (25,000) **	\$ (73,917)

*UNAUDITED

** Use of Reserves - Restricted Lottery \$25,000

DISTRICTWIDE

STATE CENTER COMMUNITY COLLEGE DISTRICT
2013-14 GENERAL FUND - REVENUES
FINAL BUDGET

FUNDS 11 & 12

		2011-12 ACTUAL	2012-13 ACTUAL*	2013-14 PROPOSED	INC./(DEC.) FY14 VS. FY13
8100	FEDERAL REVENUES				
81200	HIGHER EDUCATION ACT	\$ 6,163,808	\$ 5,914,637	\$ 8,373,514	\$ 2,458,877
81300	JTPA (WORKFORCE INVESTMENT ACT)	1,683,829	2,752,642	2,907,071	154,429
81400	TANF	244,066	258,435	240,707	(17,728)
81500	STUDENT FINANCIAL AID	66,950	224,016	162,750	(61,266)
81600	VETERAN'S EDUCATION	8,684	6,964	20,576	13,612
81700	VTEA	1,887,094	1,779,527	1,476,107	(303,420)
81990	OTHER FEDERAL REVENUE	3,326,030	3,183,823	2,823,943	(359,880)
	TOTAL FEDERAL REVENUES	\$ 13,380,461	\$ 14,120,044	\$ 16,004,668	\$ 1,884,624
8600	STATE REVENUES				
86110	STATE GENERAL APPORTIONMENT	\$ 86,175,804	\$ 67,394,624	\$ 75,618,148	\$ 8,223,524
86120	APPRENTICESHIP	12,468	12,469	12,000	(469)
86130	BASIC SKILLS	-	-	783,330	783,330
86150	ENROLLMENT FEE WAIVER ADMIN (2%)	251,454	491,458	205,000	(286,458)
86180	PRIOR YEAR'S CORRECTIONS	278,676	544,665	-	(544,665)
86190	OTHER GENERAL APPORTIONMENT	581,380	581,380	581,380	-
86220	EXT. OPPOR. PROGS. & SERV.	1,579,647	1,492,075	1,482,122	(9,953)
86230	DISABLED STUDENT ALLOWANCE	1,481,103	1,556,445	1,551,914	(4,531)
86250	MATRICULATION	807,264	803,217	803,221	4
86290	OTHER CATEGORICAL APPORTIONMENT	2,846,573	2,649,139	2,717,387	68,248
86310	EDUCATION PROTECTION ACCOUNT (EPA)	-	20,556,119	17,722,272	(2,833,847)
86520	SCHEDULE MAINTENANCE	-	-	320,440	320,440
86590	OTHER CATEGORICAL PROG ALLOWANCES	2,260,260	2,283,938	2,103,079	(180,859)
86710	HOMEOWNERS PROPERTY TAX RELIEF	419,123	402,776	500,000	97,224
86720	TIMBER YIELD TAX	3,878	3,016	-	(3,016)
86790	OTHER TAX RELIEF SUBVENTIONS	7,123	1	-	(1)
86810	STATE LOTTERY PROCEEDS	4,076,872	3,739,275	4,300,000	560,725
86830	STATE MANDATED COSTS	30,333	878,657	750,000	(128,657)
	TOTAL STATE REVENUES	\$ 100,811,958	\$ 103,389,254	\$ 109,450,293	\$ 6,061,039

*UNAUDITED

**STATE CENTER COMMUNITY COLLEGE DISTRICT
2013-14 GENERAL FUND - REVENUES
FINAL BUDGET**

	<u>2011-12</u> <u>ACTUAL</u>	<u>2012-13</u> <u>ACTUAL*</u>	<u>2013-14</u> <u>PROPOSED</u>	<u>INC./(DEC.)</u> <u>FY14 VS. FY13</u>
8800 LOCAL REVENUES				
88110 TAX ALLOCATION-SECURED ROLL	\$ 32,039,356	\$ 31,823,248	\$ 32,000,000	\$ 176,752
88120 TAX ALLOCATION-SUPPLEMENTAL ROLL	179,624	213,253	200,000	(13,253)
88130 TAX ALLOCATION-UNSECURED ROLL	1,704,928	1,520,711	1,500,000	(20,711)
88160 PRIOR YEAR'S TAXES	762,688	75,963	-	(75,963)
88170 EDUCATION REVENUE AUGMENTATION FUND	(4,519,808)	(5,115,310)	(5,000,000)	115,310
88180 REDEVELOPMENT AGENCY - PASS THROUGH	234,078	1,447,479	1,300,000	(147,479)
88310 CONTRACT INSTRUCTION SERVICES	54,842	59,701	60,000	299
88320 FOOD SERVICES	78,132	79,188	75,000	(4,188)
88390 OTHER CONTRACT SERVICES	461,248	314,326	673,862	359,536
88391 TELEPHONE COMMISSION	59	-	-	-
88392 JM HOLLISTER COLLECTIONS	3,099	1,990	2,000	10
88450 SALE OF PUBLICATIONS	1,945	1,287	2,000	713
88510 FACILITIES USE	56,969	68,152	60,000	(8,152)
88520 OTHER RENTALS AND LEASES	22,758	24,021	25,000	979
88600 INTEREST & INVESTMENT REVENUE	542,699	268,361	300,000	31,639
88710 CHILD DEVELOPMENT	401,490	395,330	395,000	(330)
88740 ENROLLMENT FEES	5,759,177	6,901,185	7,000,000	98,815
88760 HEALTH FEES	1,173,434	1,167,736	1,318,518	150,782
88770 INSTR MATERIALS	30,049	26,599	22,500	(4,099)
88790 STUDENT RECORDS	91,606	91,860	75,000	(16,860)
88800 NON-RESIDENT TUITION	1,611,668	1,337,481	1,000,000	(337,481)
88811 PARKING PERMITS	648,791	643,292	650,000	6,708
88812 PARKING METERS	60,143	66,888	60,000	(6,888)
88813 PARKING DAY PASSES	74,671	61,118	60,000	(1,118)
88890 OTHER STUDENT FEES	458	1,615	-	(1,615)
88920 VENDING	234	16	-	(16)
88930 TRAFFIC FINES	140,466	91,080	90,000	(1,080)
88935 HEALTH SERVICES	1,705	750	-	(750)
88940 DENTAL HYGIENE FEES	40,049	35,109	30,000	(5,109)
88951 LIBRARY FINES	8,152	9,192	10,000	808
88954 LOST BOOKS	976	2,779	2,000	(779)
88955 LIBRARY MISCELLANEOUS	3,335	2,225	2,000	(225)

*UNAUDITED

DISTRICTWIDE

STATE CENTER COMMUNITY COLLEGE DISTRICT
2013-14 GENERAL FUND - REVENUES
FINAL BUDGET

FUNDS 11 & 12

	2011-12 ACTUAL	2012-13 ACTUAL*	2013-14 PROPOSED	INC./(DEC.) FY14 VS. FY13
88973 TRAINING INSTITUTE	448,516	637,358	767,746	130,388
88974 UNIVERSITY CENTER	26,329	33,062	81,338	48,276
88976 CAL PRO NET	31,706	19,676	36,000	16,324
88990 OTHER REVENUE	155	105	-	(105)
88992 RECYCLING	2,017	2,408	2,500	92
88993 POLICE FEES	2,812	1,850	2,000	150
88995 MISCELLANEOUS	57,498	105,101	60,000	(45,101)
88997 SIX MONTH CANCELS	6,901	14,243	5,000	(9,243)
TOTAL LOCAL REVENUES	\$ 42,244,955	\$ 42,430,428	\$ 42,867,464	\$ 437,036
8900 OTHER FINANCING SOURCES				
89120 SALE OF EQUIP & SUPPLIES	\$ 27,047	\$ 12,724	\$ 10,000	\$ (2,724)
89810 INTERFUND TRANSFERS-IN	800,000	-	320,440	320,440
TOTAL OTHER FINANCING SOURCES	\$ 827,047	\$ 12,724	\$ 330,440	\$ 317,716
GENERAL FUND TOTAL	\$ 157,264,421	\$ 159,952,450	\$ 168,652,865	\$ 8,700,415

*UNAUDITED

DISTRICTWIDE

STATE CENTER COMMUNITY COLLEGE DISTRICT
2013-14 GENERAL FUND - REVENUES
FINAL BUDGETUNRESTRICTED
FUND 11

		2011-12 ACTUAL	2012-13 ACTUAL*	2013-14 PROPOSED	INC./(DEC.) FY14 VS. FY13
8100	FEDERAL REVENUES				
81990	OTHER FEDERAL REVENUE	\$ 3,177	\$ -	\$ -	\$ -
	TOTAL FEDERAL REVENUES	\$ 3,177	\$ -	\$ -	\$ -
8600	STATE REVENUES				
86110	STATE GENERAL APPORTIONMENT	\$ 86,175,804	\$ 67,394,624	\$ 75,618,148	\$ 8,223,524
86120	APPRENTICESHIP	12,468	12,469	12,000	(469)
86150	ENROLLMENT FEE WAIVER ADMIN (2%)	251,454	491,458	205,000	(286,458)
86180	PRIOR YEAR'S CORRECTIONS	278,676	544,665	-	(544,665)
86190	OTHER GENERAL APPORTIONMENT	581,380	581,380	581,380	-
86310	EDUCATION PROTECTION ACCOUNT (EPA)	-	20,556,119	17,722,272	(2,833,847)
86710	HOMEOWNERS PROPERTY TAX RELIEF	419,123	402,776	500,000	97,224
86720	TIMBER YIELD TAX	3,878	3,016	-	(3,016)
86790	OTHER TAX RELIEF SUBVENTIONS	7,123	1	-	(1)
86810	STATE LOTTERY PROCEEDS	3,279,721	2,989,912	3,450,000	460,088
86830	STATE MANDATED COSTS	30,333	878,657	750,000	(128,657)
	TOTAL STATE REVENUES	\$ 91,039,960	\$ 93,855,077	\$ 98,838,800	\$ 4,983,723
8800	LOCAL REVENUES				
88110	TAX ALLOCATION-SECURED ROLL	\$ 32,039,356	\$ 31,823,248	\$ 32,000,000	\$ 176,752
88120	TAX ALLOCATION-SUPPLEMENTAL ROLL	179,624	213,253	200,000	(13,253)
88130	TAX ALLOCATION-UNSECURED ROLL	1,704,928	1,520,711	1,500,000	(20,711)
88160	PRIOR YEAR'S TAXES	762,688	75,963	-	(75,963)
88170	EDUCATION REVENUE AUGMENTATION FUND	(4,519,808)	(5,115,310)	(5,000,000)	115,310
88180	REDEVELOPMENT AGENCY - PASS THROUGH	234,078	1,447,479	1,300,000	(147,479)
88310	CONTRACT INSTRUCTION SERVICES	54,842	59,701	60,000	299
88320	FOOD SERVICES	78,132	79,188	75,000	(4,188)
88390	OTHER CONTRACT SERVICES	-	14,939	-	(14,939)
88391	TELEPHONE COMMISSION	59	-	-	-
88392	JM HOLLISTER COLLECTIONS	3,099	1,990	2,000	10
88450	SALE OF PUBLICATIONS	1,945	1,287	2,000	713
88510	FACILITIES USE	56,969	68,152	60,000	(8,152)
88520	OTHER RENTALS AND LEASES	22,758	24,021	25,000	979
88600	INTEREST & INVESTMENT REVENUE	542,699	268,361	300,000	31,639
88710	CHILD DEVELOPMENT	401,490	395,330	395,000	(330)

*UNAUDITED

DISTRICTWIDE

STATE CENTER COMMUNITY COLLEGE DISTRICT
2013-14 GENERAL FUND - REVENUES
FINAL BUDGETUNRESTRICTED
FUND 11

	2011-12 ACTUAL	2012-13 ACTUAL*	2013-14 PROPOSED	INC./(DEC.) FY14 VS. FY13
88740 ENROLLMENT FEES	5,759,177	6,901,185	7,000,000	98,815
88770 INSTR MATERIALS	30,049	26,599	22,500	(4,099)
88790 STUDENT RECORDS	91,606	91,860	75,000	(16,860)
88800 NON-RESIDENT TUITION	1,611,668	1,337,481	1,000,000	(337,481)
88811 PARKING PERMITS	648,791	643,292	650,000	6,708
88812 PARKING METERS	60,143	66,888	60,000	(6,888)
88813 PARKING DAY PASSES	74,671	61,118	60,000	(1,118)
88890 OTHER STUDENT FEES	458	1,615	-	(1,615)
88920 VENDING	234	16	-	(16)
88930 TRAFFIC FINES	140,466	91,080	90,000	(1,080)
88940 DENTAL HYGIENE FEES	40,049	35,109	30,000	(5,109)
88951 LIBRARY FINES	8,152	9,192	10,000	808
88954 LOST BOOKS	976	2,779	2,000	(779)
88955 LIBRARY MISCELLANEOUS	3,335	2,225	2,000	(225)
88990 OTHER REVENUE	155	105	-	(105)
88992 RECYCLING	2,017	2,408	2,500	92
88993 POLICE FEES	2,812	1,850	2,000	150
88995 MISCELLANEOUS	57,498	105,101	60,000	(45,101)
88997 SIX MONTH CANCELS	6,901	14,243	5,000	(9,243)
TOTAL LOCAL REVENUES	\$ 40,102,017	\$ 40,272,459	\$ 39,990,000	\$ (282,459)
8900 OTHER FINANCING SOURCES				
89120 SALE OF EQUIP & SUPPLIES	\$ 27,047	\$ 12,724	\$ 10,000	\$ (2,724)
89810 INTERFUND TRANSFERS-IN	800,000	-	320,440	320,440
TOTAL OTHER FINANCING SOURCES	\$ 827,047	\$ 12,724	\$ 330,440	\$ 317,716
GENERAL FUND TOTAL	\$ 131,972,201	\$ 134,140,260	\$ 139,159,240	\$ 5,018,980

*UNAUDITED

DISTRICTWIDE

STATE CENTER COMMUNITY COLLEGE DISTRICT
2013-14 GENERAL FUND - REVENUES
FINAL BUDGETRESTRICTED
FUND 12

	2011-12 ACTUAL	2012-13 ACTUAL*	2013-14 PROPOSED	INC./(DEC.) FY14 VS. FY13
8100 FEDERAL REVENUES				
81200 HIGHER EDUCATION ACT	\$ 6,163,808	\$ 5,914,637	\$ 8,373,514	\$ 2,458,877
81300 JTPA (WORKFORCE INVESTMENT ACT)	1,683,829	2,752,642	2,907,071	154,429
81400 TANF	244,066	258,435	240,707	(17,728)
81500 STUDENT FINANCIAL AID	66,950	224,016	162,750	(61,266)
81600 VETERAN'S EDUCATION	8,684	6,964	20,576	13,612
81700 VTEA	1,887,094	1,779,527	1,476,107	(303,420)
81990 OTHER FEDERAL REVENUE	3,322,853	3,183,823	2,823,943	(359,880)
TOTAL FEDERAL REVENUES	\$ 13,377,284	\$ 14,120,044	\$ 16,004,668	\$ 1,884,624
8600 STATE REVENUES				
86130 BASIC SKILLS	\$ -	\$ -	\$ 783,330	\$ 783,330
86220 EXT. OPPOR. PROGS. & SERV.	1,579,647	1,492,075	1,482,122	(9,953)
86230 DISABLED STUDENT ALLOWANCE	1,481,103	1,556,445	1,551,914	(4,531)
86250 MATRICULATION	807,264	803,217	803,221	4
86290 OTHER CATEGORICAL APPORTIONMENT	2,846,573	2,649,139	2,717,387	68,248
86520 SCHEDULE MAINTENANCE	-	-	320,440	320,440
86590 OTHER CATEGORICAL PROG ALLOWANCES	2,260,260	2,283,938	2,103,079	(180,859)
86810 STATE LOTTERY PROCEEDS	797,151	749,363	850,000	100,637
TOTAL STATE REVENUES	\$ 9,771,998	\$ 9,534,177	\$ 10,611,493	\$ 1,077,316
8800 LOCAL REVENUES				
88390 OTHER CONTRACT SERVICES	\$ 461,248	\$ 299,387	\$ 673,862	\$ 374,475
88760 HEALTH FEES	1,173,434	1,167,736	1,318,518	150,782
88935 HEALTH SERVICES	1,705	750	-	(750)
88973 TRAINING INSTITUTE	448,516	637,358	767,746	130,388
88974 UNIVERSITY CENTER	26,329	33,062	81,338	48,276
88976 CAL PRO NET	31,706	19,676	36,000	16,324
TOTAL LOCAL REVENUES	\$ 2,142,938	\$ 2,157,969	\$ 2,877,464	\$ 719,495
8900 OTHER FINANCING SOURCES				
TOTAL OTHER FINANCING SOURCES	\$ -	\$ -	\$ -	\$ -
GENERAL FUND TOTAL	\$ 25,292,220	\$ 25,812,190	\$ 29,493,625	\$ 3,681,435

*UNAUDITED

DISTRICTWIDE

STATE CENTER COMMUNITY COLLEGE DISTRICT
2013-14 GENERAL FUND - EXPENDITURES
FINAL BUDGET

FUNDS 11 & 12

<u>SUMMARY DISTRICTWIDE</u>	<u>2011-12 ACTUAL</u>	<u>2012-13 ACTUAL*</u>	<u>2013-14 PROPOSED</u>	<u>INC./(DEC.) FY14 VS. FY13</u>
91000-ACADEMIC SALARIES				
91110 REG, GRADED CLASSES	\$ 37,553,933	\$ 36,818,056	\$ 37,764,689	\$ 946,633
91125 REG SABBATICAL	-	-	103,431	103,431
91130 TEMP, GRADED CLASSES	247,130	365,806	50,860	(314,946)
91210 REG-MANAGEMENT	7,247,986	6,455,497	7,130,465	674,968
91215 REG-COUNSELORS	4,962,193	4,588,971	5,147,785	558,814
91220 REG NON-MANAGEMENT	5,532,893	5,766,808	5,899,567	132,759
91310 HOURLY, GRADED CLASSES	9,462,217	9,609,295	10,792,212	1,182,917
91320 OVERLOAD, GRADED CLASSES	1,954,542	1,950,900	2,122,047	171,147
91330 HRLY-SUMMER SESSIONS	1,168,638	1,388,174	1,741,625	353,451
91335 HRLY-SUBSTITUTES	239,693	292,526	173,479	(119,047)
91410 HRLY-MANAGEMENT	224,514	130,107	80,443	(49,664)
91415 HRLY NON-MANAGEMENT	3,848,302	4,512,940	4,363,684	(149,256)
TOTAL ACADEMIC SALARIES	\$ 72,442,041	\$ 71,879,080	\$ 75,370,287	\$ 3,491,207
92000-CLASSIFIED SALARIES				
92110 REG-CLASSIFIED	\$ 22,530,676	\$ 21,637,339	\$ 23,489,741	\$ 1,852,402
92115 CONFIDENTIAL	1,096,790	960,651	1,115,252	154,601
92120 MANAGEMENT-CLASS	2,377,545	2,426,287	2,683,038	256,751
92150 O/T-CLASSIFIED	306,844	348,297	150,288	(198,009)
92210 INSTR AIDES	1,526,227	1,769,517	1,828,157	58,640
92250 O/T-INSTR AIDES	9,660	530	-	(530)
92310 HOURLY STUDENTS	2,302,271	2,188,359	2,372,881	184,522
92320 HOURLY NON-STUDENTS	941,409	1,122,931	379,410	(743,521)
92330 PERM PART-TIME	525,768	504,260	745,644	241,384
92350 O/T NON-INSTR	56,914	38,998	-	(38,998)
92410 HRLY-INSTR AIDES-STUDENTS	520,315	582,777	905,102	322,325
92420 HRLY INSTR AIDES NON-STUDENTS	138,180	86,661	14,979	(71,682)
92430 PERM P/T INSTR AIDES/OTHER	281,118	319,807	528,233	208,426
TOTAL CLASSIFIED SALARIES	\$ 32,613,724	\$ 31,986,414	\$ 34,212,725	\$ 2,226,311
93000-EMPLOYEE BENEFITS				
93110 STRS-INSTRUCTIONAL	\$ 3,799,524	\$ 3,761,798	\$ 4,276,469	\$ 514,671

*UNAUDITED

DISTRICTWIDE

STATE CENTER COMMUNITY COLLEGE DISTRICT
2013-14 GENERAL FUND - EXPENDITURES
FINAL BUDGET

FUNDS 11 & 12

<u>SUMMARY DISTRICTWIDE</u>	<u>2011-12 ACTUAL</u>	<u>2012-13 ACTUAL*</u>	<u>2013-14 PROPOSED</u>	<u>INC./(DEC.) FY14 VS. FY13</u>
93130 STRS NON-INSTR	1,503,343	1,531,751	1,726,701	194,950
93210 PERS-INSTRUCTIONAL	259,432	298,740	317,946	19,206
93230 PERS NON-INSTR	3,091,152	3,104,268	3,332,672	228,404
93310 OASDI-INSTRUCTIONAL	880,176	893,231	947,454	54,223
93330 OASDI NON-INSTR	2,432,156	2,345,952	2,537,073	191,121
93410 H&W-INSTRUCTIONAL	6,138,337	5,996,993	6,168,769	171,776
93430 H&W NON-INSTR	8,648,925	8,340,148	9,122,296	782,148
93490 H&W-RETIREEES	1,090,660	1,198,296	1,185,822	(12,474)
93510 SUI-INSTRUCTIONAL	914,118	607,115	35,347	(571,768)
93530 SUI NON-INSTR	854,333	564,194	62,086	(502,108)
93610 WORK COMP-INSTRUCTIONAL	880,750	748,507	977,366	228,859
93630 WORK COMP NON-INSTR	850,831	708,319	916,587	208,268
93710 PARS-INSTRUCTIONAL	120,528	120,883	48,301	(72,582)
93730 PARS NON-INSTR	60,907	71,744	50,798	(20,946)
93910 OTHER EMP BEN-INSTR	(9,325)	55,571	-	(55,571)
93930 OTHER EMP BEN NON-INSTR	149,116	77,228	-	(77,228)
TOTAL EMPLOYEE BENEFITS	\$ 31,664,963	\$ 30,424,738	\$ 31,705,687	\$ 1,280,949
94000 SUPPLIES & MATERIALS				
94310 INSTR SUPPLIES	\$ 1,050,536	\$ 1,015,253	\$ 1,372,525	\$ 357,272
94315 SOFTWARE-INSTRUCTIONAL	63,130	23,915	356,275	332,360
94320 MATERIAL FEES SUPPLIES	10,141	13,314	5,000	(8,314)
94410 OFFICE SUPPLIES	423,885	446,564	585,498	138,934
94415 SOFTWARE NON-INSTR	27,798	26,941	39,571	12,630
94425 OPERATIONAL SUPPLIES	899,539	905,912	680,506	(225,406)
94490 OTHER SUPPLIES	517,241	578,643	720,094	141,451
94510 NEWSPAPERS	8,493	13,453	7,700	(5,753)
94515 NON-PRINT MEDIA	7,095	3,355	1,890	(1,465)
94530 PUBLICATIONS/CATALOGS	8,388	15,907	21,990	6,083
TOTAL SUPPLIES & MATERIALS	\$ 3,016,246	\$ 3,043,257	\$ 3,791,049	\$ 747,792
95000-OTHER OPER. EXP. & SERVICES				
95110 ELECTRICITY & GAS	\$ 3,504,952	\$ 3,518,646	\$ 3,741,831	\$ 223,185

*UNAUDITED

DISTRICTWIDE

**STATE CENTER COMMUNITY COLLEGE DISTRICT
2013-14 GENERAL FUND - EXPENDITURES
FINAL BUDGET**

FUNDS 11 & 12

<u>SUMMARY DISTRICTWIDE</u>	<u>2011-12 ACTUAL</u>	<u>2012-13 ACTUAL*</u>	<u>2013-14 PROPOSED</u>	<u>INC./(DEC.) FY14 VS. FY13</u>
95115 WATER,SEWER & WASTE	525,118	500,488	550,000	49,512
95120 GASOLINE/DIESEL/FUEL OIL	23,680	19,163	223,100	203,937
95125 TELE/PAGER/CELL SERVICE	334,186	367,536	387,215	19,679
95190 OTHER UTILITY SERVICES	4,881	5,906	5,150	(756)
95210 EQUIPMENT RENTAL	68,002	56,322	31,509	(24,813)
95215 BLDG/ROOM RENTAL	68,911	46,620	65,800	19,180
95220 VEHICLE REPR & MAINT	50,154	44,891	68,400	23,509
95225 EQUIP REPR & MAINT	792,673	662,078	862,180	200,102
95230 ALARM SYSTEM	69,844	74,866	24,300	(50,566)
95235 HARDWARE MAINT AGREEMENTS	1,643,959	1,829,988	1,549,817	(280,171)
95240 SOFTWARE LICENSE/MAINT	-	-	377,797	377,797
95310 CONFERENCE	585,168	698,815	1,242,867	544,052
95315 MILEAGE	166,047	185,418	194,986	9,568
95320 CHARTER SERVICE	16,264	24,929	23,400	(1,529)
95325 FIELD TRIPS	76,942	100,133	264,764	164,631
95330 HOSTING EVENTS/WORKSHOPS	292,773	605,642	286,915	(318,727)
95410 DUES/MEMBERSHIPS	182,104	177,831	229,030	51,199
95415 ROYALTIES	6,637	7,191	4,281	(2,910)
95525 MEDICAL SERVICES	12,152	14,991	10,000	(4,991)
95530 CONTRACT LABOR/SERVICES	2,323,836	2,457,764	2,421,645	(36,119)
95531 CONTRACT LABOR/SERVICES-INSTR	157,704	91,835	266,000	174,165
95535 ARMORED CAR/COURIER SERVICES	66,855	64,104	65,217	1,113
95555 ACCREDITATION SERVICES	92,792	67,537	92,469	24,932
95560 LEGAL SERVICES	404,742	428,527	463,702	35,175
95565 ELECTION SERVICES	-	75,120	-	(75,120)
95570 AUDIT SERVICES	125,200	81,750	78,750	(3,000)
95620 INSURANCE	887,631	886,066	908,800	22,734
95630 ATHLETIC INS	-	-	49,000	49,000
95640 STUDENT INS	110,451	90,934	116,668	25,734
95690 ADMIN COSTS-INS	4	-	-	-
95710 ADVERTISING	78,943	164,469	264,893	100,424
95715 PROMOTIONS	50,259	72,952	81,097	8,145
95720 PRINTING/BINDING/DUPLICATING	120,306	98,243	162,955	64,712

*UNAUDITED

DISTRICTWIDE

STATE CENTER COMMUNITY COLLEGE DISTRICT
2013-14 GENERAL FUND - EXPENDITURES
FINAL BUDGET

FUNDS 11 & 12

<u>SUMMARY DISTRICTWIDE</u>	<u>2011-12 ACTUAL</u>	<u>2012-13 ACTUAL*</u>	<u>2013-14 PROPOSED</u>	<u>INC./(DEC.) FY14 VS. FY13</u>
95725 POSTAGE/SHIPPING	120,599	132,736	200,939	68,203
95915 CASH (OVER)/SHORT	(37)	1,423	100	(1,323)
95920 ADMIN OVERHEAD COSTS	16	(1)	224,450	224,451
95921 BANK/MERCHANT FEES	-	236,419	222,000	(14,419)
95926 CHARGE BACK-MAIL SERVICES	(5,487)	(6,199)	4,700	10,899
95927 CHARGE BACK-PRODUCTION SVCS.	(7,508)	(10,954)	46,575	57,529
95928 CHARGE BACK-TRANSPORTATION	(175,513)	(158,715)	(153,597)	5,118
95930 PRIOR YEAR EXPENSES	(238)	238	500	262
95935 BAD DEBT EXPENSE	646,052	1,203,489	604,300	(599,189)
95940 DISCOUNTS	409,646	260,384	-	(260,384)
95990 MISCELLANEOUS	333,886	224,517	421,796	197,279
TOTAL OTHER OPER. EXP. & SERVICES	\$ 14,164,586	\$ 15,404,092	\$ 16,686,301	\$ 1,282,209
TOTAL FOR OBJECTS 91000-95999	\$ 153,901,560	\$ 152,737,581	\$ 161,766,049	\$ 9,028,468
96000-CAPITAL OUTLAY				
96200-SITE IMPROVEMENT				
96210 CONSTRUCTION	\$ 103,640	\$ 248,029	\$ 179,862	\$ (68,167)
96220 ARCHITECT SERVICES	133	-	-	-
96225 ENGINEERING SERVICES	2,910	20,570	-	(20,570)
96245 TESTING SERVICES	1,695	4,938	3,950	(988)
96290 FEES & OTHER CHARGES	1,087	1,239	-	(1,239)
96400-BLDG RENOVATION & IMPROVEMENT				
96410 CONSTRUCTION	620,212	389,245	1,950,463	1,561,218
96415 CONSULTANT SERVICES	5,269	5,936	-	(5,936)
96420 ARCHITECT SERVICES	90,392	24,154	26,500	2,346
96425 ENGINEERING SERVICES	21,490	10,670	2,500	(8,170)
96440 INSPECTION SERVICES	11,390	5,910	21,000	15,090
96445 TESTING SERVICES	4,450	10,391	8,000	(2,391)
96490 FEES & OTHER CHARGES	13,309	8,835	-	(8,835)
96500-NEW EQUIPMENT				
96510 NEW-EQUIPMENT LT \$5,000	1,810,077	3,158,272	3,858,004	699,732
96512 NEW-EQUIPMENT GT \$5,000	1,099,856	1,572,101	1,552,773	(19,328)

*UNAUDITED

DISTRICTWIDE

STATE CENTER COMMUNITY COLLEGE DISTRICT
2013-14 GENERAL FUND - EXPENDITURES
FINAL BUDGET

FUNDS 11 & 12

<u>SUMMARY DISTRICTWIDE</u>	<u>2011-12 ACTUAL</u>	<u>2012-13 ACTUAL*</u>	<u>2013-14 PROPOSED</u>	<u>INC./(DEC.) FY14 VS. FY13</u>
96520 NEW-VEHICLES	40,940	91,048	162,500	71,452
96800-LIBRARY BOOKS & MEDIA				
96810 LIBRARY BOOKS	222,921	308,098	282,340	(25,758)
TOTAL CAPITAL OUTLAY	\$ 4,049,771	\$ 5,859,436	\$ 8,047,892	\$ 2,188,456
97000-OTHER OUTGO				
97210 INTRAFUND TRANSFER OUT	\$ 345,000	\$ 75,000	\$ 344,000	\$ 269,000
97310 INTERFUND TRANSFER OUT	827,936	424,267	3,005,440	2,581,173
97510 CURR YR-FINANCIAL AID PAYMENTS	80,676	111,594	107,740	(3,854)
97610 PAYMENTS TO STUDENTS	1,047,677	1,005,160	900,462	(104,698)
97630 MEAL ALLOWANCES	45,400	27,180	-	(27,180)
97650 HOST FAMILY	57,442	3,775	-	(3,775)
97660 DORMITORY	125,578	88,580	129,000	40,420
97910 CONTINGENCIES	-	-	2,582,657	2,582,657
TOTAL OTHER OUTGO	\$ 2,529,709	\$ 1,735,556	\$ 7,069,299	\$ 5,333,743
TOTAL FOR OBJECTS 96000-97999	\$ 6,579,480	\$ 7,594,992	\$ 15,117,191	\$ 7,522,199
TOTAL DISTRICTWIDE	\$ 160,481,040	\$ 160,332,573	\$ 176,883,240	\$ 16,550,667

*UNAUDITED

DISTRICTWIDE

STATE CENTER COMMUNITY COLLEGE DISTRICT
2013-14 GENERAL FUND - EXPENDITURES
FINAL BUDGETUNRESTRICTED
FUND 11

<u>SUMMARY DISTRICTWIDE</u>	<u>2011-12 ACTUAL</u>	<u>2012-13 ACTUAL*</u>	<u>2013-14 PROPOSED</u>	<u>INC./(DEC.) FY14 VS. FY13</u>
91000-ACADEMIC SALARIES				
91110 REG, GRADED CLASSES	\$ 37,148,299	\$ 36,376,060	\$ 37,296,821	\$ 920,761
91125 REG SABBATICAL	-	-	103,431	103,431
91130 TEMP, GRADED CLASSES	247,130	365,806	50,860	(314,946)
91210 REG-MANAGEMENT	6,323,117	5,712,143	6,147,112	434,969
91215 REG-COUNSELORS	2,813,147	2,661,571	2,927,172	265,601
91220 REG NON-MANAGEMENT	4,088,262	4,265,125	4,477,470	212,345
91310 HOURLY, GRADED CLASSES	9,156,909	9,272,311	10,501,201	1,228,890
91320 OVERLOAD, GRADED CLASSES	1,894,713	1,908,405	2,090,050	181,645
91330 HRLY-SUMMER SESSIONS	1,059,463	1,240,179	1,457,491	217,312
91335 HRLY-SUBSTITUTES	239,693	292,526	173,479	(119,047)
91410 HRLY-MANAGEMENT	122,654	65,633	-	(65,633)
91415 HRLY NON-MANAGEMENT	1,674,795	1,965,516	1,808,787	(156,729)
TOTAL ACADEMIC SALARIES	\$ 64,768,182	\$ 64,125,275	\$ 67,033,874	\$ 2,908,599
92000-CLASSIFIED SALARIES				
92110 REG-CLASSIFIED	\$ 19,118,643	\$ 18,472,147	\$ 19,745,941	\$ 1,273,794
92115 CONFIDENTIAL	1,096,790	960,651	1,115,252	154,601
92120 MANAGEMENT-CLASS	2,377,545	2,413,797	2,676,867	263,070
92150 O/T-CLASSIFIED	278,825	286,072	107,757	(178,315)
92210 INSTR AIDES	1,446,775	1,704,307	1,766,068	61,761
92250 O/T-INSTR AIDES	9,660	530	-	(530)
92310 HOURLY STUDENTS	733,777	594,165	741,994	147,829
92320 HOURLY NON-STUDENTS	607,727	681,953	141,800	(540,153)
92330 PERM PART-TIME	276,373	253,015	405,130	152,115
92350 O/T NON-INSTR	56,914	38,998	-	(38,998)
92410 HRLY-INSTR AIDES-STUDENTS	341,236	379,938	452,149	72,211
92420 HRLY INSTR AIDES NON-STUDENTS	136,260	4,634	-	(4,634)
92430 PERM P/T INSTR AIDES/OTHER	225,755	294,010	422,042	128,032
TOTAL CLASSIFIED SALARIES	\$ 26,706,287	\$ 26,084,217	\$ 27,575,000	\$ 1,490,783
93000-EMPLOYEE BENEFITS				
93110 STRS-INSTRUCTIONAL	\$ 3,736,840	\$ 3,699,369	\$ 4,185,181	\$ 485,812

*UNAUDITED

DISTRICTWIDE

STATE CENTER COMMUNITY COLLEGE DISTRICT
2013-14 GENERAL FUND - EXPENDITURES
FINAL BUDGETUNRESTRICTED
FUND 11

<u>SUMMARY DISTRICTWIDE</u>	<u>2011-12 ACTUAL</u>	<u>2012-13 ACTUAL*</u>	<u>2013-14 PROPOSED</u>	<u>INC./(DEC.) FY14 VS. FY13</u>
93130 STRS NON-INSTR	1,050,144	1,083,929	1,184,532	100,603
93210 PERS-INSTRUCTIONAL	248,664	289,448	306,464	17,016
93230 PERS NON-INSTR	2,617,691	2,626,079	2,805,130	179,051
93310 OASDI-INSTRUCTIONAL	858,514	871,401	922,846	51,445
93330 OASDI NON-INSTR	2,010,513	1,933,067	2,082,917	149,850
93410 H&W-INSTRUCTIONAL	6,034,073	5,906,462	6,052,311	145,849
93430 H&W NON-INSTR	7,077,294	6,890,652	7,442,807	552,155
93490 H&W-RETIREEES	1,090,660	1,198,296	1,185,822	(12,474)
93510 SUI-INSTRUCTIONAL	896,841	595,133	26,979	(568,154)
93530 SUI NON-INSTR	673,889	445,617	19,947	(425,670)
93610 WORK COMP-INSTRUCTIONAL	859,602	726,442	948,985	222,543
93630 WORK COMP NON-INSTR	647,603	514,990	695,595	180,605
93710 PARS-INSTRUCTIONAL	112,421	109,808	42,107	(67,701)
93730 PARS NON-INSTR	24,399	33,707	23,218	(10,489)
93910 OTHER EMP BEN-INSTR	(9,325)	55,571	-	(55,571)
93930 OTHER EMP BEN NON-INSTR	149,116	77,228	-	(77,228)
TOTAL EMPLOYEE BENEFITS	\$ 28,078,939	\$ 27,057,199	\$ 27,924,841	\$ 867,642
94000 SUPPLIES & MATERIALS				
94310 INSTR SUPPLIES	\$ 499,320	\$ 410,841	\$ 591,931	\$ 181,090
94315 SOFTWARE-INSTRUCTIONAL	9,474	2,880	345,325	342,445
94320 MATERIAL FEES SUPPLIES	10,141	13,314	5,000	(8,314)
94410 OFFICE SUPPLIES	254,350	310,317	335,396	25,079
94415 SOFTWARE NON-INSTR	26,022	25,283	31,675	6,392
94425 OPERATIONAL SUPPLIES	899,487	905,912	680,506	(225,406)
94490 OTHER SUPPLIES	315,205	323,618	364,001	40,383
94510 NEWSPAPERS	8,288	13,189	7,700	(5,489)
94515 NON-PRINT MEDIA	2,141	710	1,290	580
94530 PUBLICATIONS/CATALOGS	10,035	11,201	19,140	7,939
TOTAL SUPPLIES & MATERIALS	\$ 2,034,463	\$ 2,017,265	\$ 2,381,964	\$ 364,699
95000-OTHER OPER. EXP. & SERVICES				
95110 ELECTRICITY & GAS	\$ 3,504,952	\$ 3,518,646	\$ 3,741,831	\$ 223,185

*UNAUDITED

DISTRICTWIDE

STATE CENTER COMMUNITY COLLEGE DISTRICT
2013-14 GENERAL FUND - EXPENDITURES
FINAL BUDGETUNRESTRICTED
FUND 11

<u>SUMMARY DISTRICTWIDE</u>	<u>2011-12 ACTUAL</u>	<u>2012-13 ACTUAL*</u>	<u>2013-14 PROPOSED</u>	<u>INC./(DEC.) FY14 VS. FY13</u>
95115 WATER,SEWER & WASTE	525,118	500,488	550,000	49,512
95120 GASOLINE/DIESEL/FUEL OIL	23,680	19,163	223,100	203,937
95125 TELE/PAGER/CELL SERVICE	322,958	355,932	369,577	13,645
95190 OTHER UTILITY SERVICES	4,881	5,906	5,150	(756)
95210 EQUIPMENT RENTAL	54,009	51,833	24,000	(27,833)
95215 BLDG/ROOM RENTAL	55,936	31,096	42,200	11,104
95220 VEHICLE REPR & MAINT	48,353	40,210	64,400	24,190
95225 EQUIP REPR & MAINT	724,496	609,107	785,731	176,624
95230 ALARM SYSTEM	69,844	74,626	24,060	(50,566)
95235 HARDWARE MAINT AGREEMENTS	1,323,694	1,466,526	777,190	(689,336)
95240 SOFTWARE LICENSE/MAINT	-	-	319,222	319,222
95310 CONFERENCE	316,566	323,199	418,118	94,919
95315 MILEAGE	143,556	167,162	159,538	(7,624)
95320 CHARTER SERVICE	8,587	17,490	2,000	(15,490)
95325 FIELD TRIPS	4,688	10,599	99,408	88,809
95330 HOSTING EVENTS/WORKSHOPS	36,266	77,937	58,350	(19,587)
95410 DUES/MEMBERSHIPS	158,595	157,189	206,283	49,094
95415 ROYALTIES	6,637	7,191	4,281	(2,910)
95525 MEDICAL SERVICES	11,661	14,991	10,000	(4,991)
95530 CONTRACT LABOR/SERVICES	878,850	968,909	1,360,118	391,209
95531 CONTRACT LABOR/SERVICES-INSTR	157,704	91,149	266,000	174,851
95535 ARMORED CAR/COURIER SERVICES	62,805	61,404	62,290	886
95555 ACCREDITATION SERVICES	90,092	62,297	92,469	30,172
95560 LEGAL SERVICES	404,742	428,527	463,702	35,175
95565 ELECTION SERVICES	-	75,120	-	(75,120)
95570 AUDIT SERVICES	125,200	81,750	78,750	(3,000)
95620 INSURANCE	882,361	881,217	895,000	13,783
95630 ATHLETIC INS	-	-	49,000	49,000
95640 STUDENT INS	472	425	35,081	34,656
95690 ADMIN COSTS-INS	4	-	-	-
95710 ADVERTISING	52,424	137,683	173,100	35,417
95715 PROMOTIONS	20,250	10,706	17,700	6,994
95720 PRINTING/BINDING/DUPLICATING	74,125	55,814	88,875	33,061

*UNAUDITED

DISTRICTWIDE

STATE CENTER COMMUNITY COLLEGE DISTRICT
2013-14 GENERAL FUND - EXPENDITURES
FINAL BUDGETUNRESTRICTED
FUND 11

<u>SUMMARY DISTRICTWIDE</u>	<u>2011-12 ACTUAL</u>	<u>2012-13 ACTUAL*</u>	<u>2013-14 PROPOSED</u>	<u>INC./(DEC.) FY14 VS. FY13</u>
95725 POSTAGE/SHIPPING	115,636	130,174	181,475	51,301
95915 CASH (OVER)/SHORT	(37)	1,423	100	(1,323)
95920 ADMIN OVERHEAD COSTS	(561,479)	(641,872)	(420,000)	221,872
95921 BANK/MERCHANT FEES	-	236,419	222,000	(14,419)
95926 CHARGE BACK-MAIL SERVICES	(14,232)	(10,140)	2,700	12,840
95927 CHARGE BACK-PRODUCTION SVCS.	(22,261)	(20,104)	35,000	55,104
95928 CHARGE BACK-TRANSPORTATION	(257,369)	(243,445)	(322,351)	(78,906)
95930 PRIOR YEAR EXPENSES	(238)	238	500	262
95935 BAD DEBT EXPENSE	629,378	1,202,815	603,800	(599,015)
95940 DISCOUNTS	409,646	260,384	-	(260,384)
95990 MISCELLANEOUS	255,376	140,763	116,094	(24,669)
TOTAL OTHER OPER. EXP. & SERVICES	\$ 10,647,926	\$ 11,360,947	\$ 11,885,842	\$ 524,895
TOTAL FOR OBJECTS 91000-95999	\$ 132,235,797	\$ 130,644,903	\$ 136,801,521	\$ 6,156,618
96000-CAPITAL OUTLAY				
96200-SITE IMPROVEMENT				
96210 CONSTRUCTION	\$ 70,175	\$ 178,442	\$ 144,862	\$ (33,580)
96220 ARCHITECT SERVICES	133	-	-	-
96225 ENGINEERING SERVICES	-	20,570	-	(20,570)
96245 TESTING SERVICES	1,695	1,450	-	(1,450)
96290 FEES & OTHER CHARGES	554	1,239	-	(1,239)
96400-BLDG RENOVATION & IMPROVEMENT				
96410 CONSTRUCTION	305,792	73,939	1,255,198	1,181,259
96415 CONSULTANT SERVICES	4,180	4,469	-	(4,469)
96420 ARCHITECT SERVICES	21,613	863	8,000	7,137
96425 ENGINEERING SERVICES	16,880	800	-	(800)
96440 INSPECTION SERVICES	5,050	140	-	(140)
96445 TESTING SERVICES	3,075	1,875	-	(1,875)
96490 FEES & OTHER CHARGES	6,008	4,785	-	(4,785)
96500-NEW EQUIPMENT				
96510 NEW-EQUIPMENT LT \$5,000	873,487	2,108,946	2,525,888	416,942
96512 NEW-EQUIPMENT GT \$5,000	547,308	967,903	839,989	(127,914)

*UNAUDITED

DISTRICTWIDE

STATE CENTER COMMUNITY COLLEGE DISTRICT
2013-14 GENERAL FUND - EXPENDITURES
FINAL BUDGETUNRESTRICTED
FUND 11

<u>SUMMARY DISTRICTWIDE</u>	<u>2011-12 ACTUAL</u>	<u>2012-13 ACTUAL*</u>	<u>2013-14 PROPOSED</u>	<u>INC./(DEC.) FY14 VS. FY13</u>
96520 NEW-VEHICLES	40,940	56,049	162,500	106,451
96800-LIBRARY BOOKS & MEDIA				
96810 LIBRARY BOOKS	24,626	35	15,000	14,965
TOTAL CAPITAL OUTLAY	\$ 1,921,516	\$ 3,421,505	\$ 4,951,437	\$ 1,529,932
97000-OTHER OUTGO				
97210 INTRAFUND TRANSFER OUT	\$ 345,000	\$ 75,000	\$ 344,000	\$ 269,000
97310 INTERFUND TRANSFER OUT	827,936	424,267	2,685,000	2,260,733
97650 HOST FAMILY	3,125	3,625	-	(3,625)
97910 CONTINGENCIES	-	-	2,582,657	2,582,657
TOTAL OTHER OUTGO	\$ 1,176,061	\$ 502,892	\$ 5,611,657	\$ 5,108,765
TOTAL FOR OBJECTS 96000-97999	\$ 3,097,577	\$ 3,924,397	\$ 10,563,094	\$ 6,638,697
TOTAL DISTRICTWIDE	\$ 135,333,374	\$ 134,569,300	\$ 147,364,615	\$ 12,795,315

*UNAUDITED

DISTRICTWIDE

STATE CENTER COMMUNITY COLLEGE DISTRICT
2013-14 GENERAL FUND - EXPENDITURES
FINAL BUDGETRESTRICTED
FUND 12

<u>SUMMARY DISTRICTWIDE</u>	<u>2011-12 ACTUAL</u>	<u>2012-13 ACTUAL*</u>	<u>2013-14 PROPOSED</u>	<u>INC./(DEC.) FY14 VS. FY13</u>
91000-ACADEMIC SALARIES				
91110 REG, GRADED CLASSES	\$ 405,634	\$ 441,996	\$ 467,868	\$ 25,872
91210 REG-MANAGEMENT	924,869	743,354	983,353	239,999
91215 REG-COUNSELORS	2,149,046	1,927,400	2,220,613	293,213
91220 REG NON-MANAGEMENT	1,444,631	1,501,683	1,422,097	(79,586)
91310 HOURLY, GRADED CLASSES	305,308	336,984	291,011	(45,973)
91320 OVERLOAD, GRADED CLASSES	59,829	42,495	31,997	(10,498)
91330 HRLY-SUMMER SESSIONS	109,175	147,995	284,134	136,139
91410 HRLY-MANAGEMENT	101,860	64,474	80,443	15,969
91415 HRLY NON-MANAGEMENT	2,173,507	2,547,424	2,554,897	7,473
TOTAL ACADEMIC SALARIES	\$ 7,673,859	\$ 7,753,805	\$ 8,336,413	\$ 582,608
92000-CLASSIFIED SALARIES				
92110 REG-CLASSIFIED	\$ 3,412,033	\$ 3,165,192	\$ 3,743,800	\$ 578,608
92120 MANAGEMENT-CLASS	-	12,490	6,171	(6,319)
92150 O/T-CLASSIFIED	28,019	62,225	42,531	(19,694)
92210 INSTR AIDES	79,452	65,210	62,089	(3,121)
92310 HOURLY STUDENTS	1,568,494	1,594,194	1,630,887	36,693
92320 HOURLY NON-STUDENTS	333,682	440,978	237,610	(203,368)
92330 PERM PART-TIME	249,395	251,245	340,514	89,269
92410 HRLY-INSTR AIDES-STUDENTS	179,079	202,839	452,953	250,114
92420 HRLY INSTR AIDES NON-STUDENTS	1,920	82,027	14,979	(67,048)
92430 PERM P/T INSTR AIDES/OTHER	55,363	25,797	106,191	80,394
TOTAL CLASSIFIED SALARIES	\$ 5,907,437	\$ 5,902,197	\$ 6,637,725	\$ 735,528
93000-EMPLOYEE BENEFITS				
93110 STRS-INSTRUCTIONAL	\$ 62,684	\$ 62,429	\$ 91,288	\$ 28,859
93130 STRS NON-INSTR	453,199	447,822	542,169	94,347
93210 PERS-INSTRUCTIONAL	10,768	9,292	11,482	2,190
93230 PERS NON-INSTR	473,461	478,189	527,542	49,353
93310 OASDI-INSTRUCTIONAL	21,662	21,830	24,608	2,778
93330 OASDI NON-INSTR	421,643	412,885	454,156	41,271
93410 H&W-INSTRUCTIONAL	104,264	90,531	116,458	25,927

*UNAUDITED

DISTRICTWIDE

STATE CENTER COMMUNITY COLLEGE DISTRICT
2013-14 GENERAL FUND - EXPENDITURES
FINAL BUDGETRESTRICTED
FUND 12

<u>SUMMARY DISTRICTWIDE</u>	<u>2011-12 ACTUAL</u>	<u>2012-13 ACTUAL*</u>	<u>2013-14 PROPOSED</u>	<u>INC./(DEC.) FY14 VS. FY13</u>
93430 H&W NON-INSTR	1,571,631	1,449,496	1,679,489	229,993
93510 SUI-INSTRUCTIONAL	17,277	11,982	8,368	(3,614)
93530 SUI NON-INSTR	180,444	118,577	42,139	(76,438)
93610 WORK COMP-INSTRUCTIONAL	21,148	22,065	28,381	6,316
93630 WORK COMP NON-INSTR	203,228	193,329	220,992	27,663
93710 PARS-INSTRUCTIONAL	8,107	11,075	6,194	(4,881)
93730 PARS NON-INSTR	36,508	38,037	27,580	(10,457)
TOTAL EMPLOYEE BENEFITS	\$ 3,586,024	\$ 3,367,539	\$ 3,780,846	\$ 413,307
94000 SUPPLIES & MATERIALS				
94310 INSTR SUPPLIES	\$ 551,216	\$ 604,412	\$ 780,594	\$ 176,182
94315 SOFTWARE-INSTRUCTIONAL	53,656	21,035	10,950	(10,085)
94410 OFFICE SUPPLIES	169,535	136,247	250,102	113,855
94415 SOFTWARE NON-INSTR	1,776	1,658	7,896	6,238
94425 OPERATIONAL SUPPLIES	52	-	-	-
94490 OTHER SUPPLIES	202,036	255,025	356,093	101,068
94510 NEWSPAPERS	205	264	-	(264)
94515 NON-PRINT MEDIA	4,954	2,645	600	(2,045)
94530 PUBLICATIONS/CATALOGS	(1,647)	4,706	2,850	(1,856)
TOTAL SUPPLIES & MATERIALS	\$ 981,783	\$ 1,025,992	\$ 1,409,085	\$ 383,093
95000-OTHER OPER. EXP. & SERVICES				
95125 TELE/PAGER/CELL SERVICE	\$ 11,228	\$ 11,604	\$ 17,638	\$ 6,034
95210 EQUIPMENT RENTAL	13,993	4,489	7,509	3,020
95215 BLDG/ROOM RENTAL	12,975	15,524	23,600	8,076
95220 VEHICLE REPR & MAINT	1,801	4,681	4,000	(681)
95225 EQUIP REPR & MAINT	68,177	52,971	76,449	23,478
95230 ALARM SYSTEM	-	240	240	-
95235 HARDWARE MAINT AGREEMENTS	320,265	363,462	772,627	409,165
95240 SOFTWARE LICENSE/MAINT	-	-	58,575	58,575
95310 CONFERENCE	268,602	375,616	824,749	449,133
95315 MILEAGE	22,491	18,256	35,448	17,192
95320 CHARTER SERVICE	7,677	7,439	21,400	13,961

*UNAUDITED

DISTRICTWIDE

STATE CENTER COMMUNITY COLLEGE DISTRICT
2013-14 GENERAL FUND - EXPENDITURES
FINAL BUDGETRESTRICTED
FUND 12

<u>SUMMARY DISTRICTWIDE</u>	<u>2011-12 ACTUAL</u>	<u>2012-13 ACTUAL*</u>	<u>2013-14 PROPOSED</u>	<u>INC./(DEC.) FY14 VS. FY13</u>
95325 FIELD TRIPS	72,254	89,534	165,356	75,822
95330 HOSTING EVENTS/WORKSHOPS	256,507	527,705	228,565	(299,140)
95410 DUES/MEMBERSHIPS	23,509	20,642	22,747	2,105
95525 MEDICAL SERVICES	491	-	-	-
95530 CONTRACT LABOR/SERVICES	1,444,986	1,488,855	1,061,527	(427,328)
95531 CONTRACT LABOR/SERVICES-INSTR	-	686	-	(686)
95535 ARMORED CAR/COURIER SERVICES	4,050	2,700	2,927	227
95555 ACCREDITATION SERVICES	2,700	5,240	-	(5,240)
95620 INSURANCE	5,270	4,849	13,800	8,951
95640 STUDENT INS	109,979	90,509	81,587	(8,922)
95710 ADVERTISING	26,519	26,786	91,793	65,007
95715 PROMOTIONS	30,009	62,246	63,397	1,151
95720 PRINTING/BINDING/DUPLICATING	46,181	42,429	74,080	31,651
95725 POSTAGE/SHIPPING	4,963	2,562	19,464	16,902
95920 ADMIN OVERHEAD COSTS	561,495	641,871	644,450	2,579
95926 CHARGE BACK-MAIL SERVICES	8,745	3,941	2,000	(1,941)
95927 CHARGE BACK-PRODUCTION SVCS.	14,753	9,150	11,575	2,425
95928 CHARGE BACK-TRANSPORTATION	81,856	84,730	168,754	84,024
95935 BAD DEBT EXPENSE	16,674	674	500	(174)
95990 MISCELLANEOUS	78,510	83,754	305,702	221,948
TOTAL OTHER OPER. EXP. & SERVICES	\$ 3,516,660	\$ 4,043,145	\$ 4,800,459	\$ 757,314
TOTAL FOR OBJECTS 91000-95999	\$ 21,665,763	\$ 22,092,678	\$ 24,964,528	\$ 2,871,850
96000-CAPITAL OUTLAY				
96200-SITE IMPROVEMENT				
96210 CONSTRUCTION	\$ 33,465	\$ 69,587	\$ 35,000	\$ (34,587)
96225 ENGINEERING SERVICES	2,910	-	-	-
96245 TESTING SERVICES	-	3,488	3,950	462
96290 FEES & OTHER CHARGES	533	-	-	-
96400-BLDG RENOVATION & IMPROVEMENT				
96410 CONSTRUCTION	314,420	315,306	695,265	379,959
96415 CONSULTANT SERVICES	1,089	1,467	-	(1,467)

*UNAUDITED

DISTRICTWIDE

STATE CENTER COMMUNITY COLLEGE DISTRICT
2013-14 GENERAL FUND - EXPENDITURES
FINAL BUDGETRESTRICTED
FUND 12

<u>SUMMARY DISTRICTWIDE</u>	<u>2011-12 ACTUAL</u>	<u>2012-13 ACTUAL*</u>	<u>2013-14 PROPOSED</u>	<u>INC./(DEC.) FY14 VS. FY13</u>
96420 ARCHITECT SERVICES	68,779	23,291	18,500	(4,791)
96425 ENGINEERING SERVICES	4,610	9,870	2,500	(7,370)
96440 INSPECTION SERVICES	6,340	5,770	21,000	15,230
96445 TESTING SERVICES	1,375	8,516	8,000	(516)
96490 FEES & OTHER CHARGES	7,301	4,050	-	(4,050)
96500-NEW EQUIPMENT				
96510 NEW-EQUIPMENT LT \$5,000	936,590	1,049,326	1,332,116	282,790
96512 NEW-EQUIPMENT GT \$5,000	552,548	604,198	712,784	108,586
96520 NEW-VEHICLES	-	34,999	-	(34,999)
96800-LIBRARY BOOKS & MEDIA				
96810 LIBRARY BOOKS	198,295	308,063	267,340	(40,723)
TOTAL CAPITAL OUTLAY	\$ 2,128,255	\$ 2,437,931	\$ 3,096,455	\$ 658,524
97000-OTHER OUTGO				
97310 INTERFUND TRANSFER OUT	\$ -	\$ -	\$ 320,440	\$ 320,440
97510 CURR YR-FINANCIAL AID PAYMENTS	80,676	111,594	107,740	(3,854)
97610 PAYMENTS TO STUDENTS	1,047,677	1,005,160	900,462	(104,698)
97630 MEAL ALLOWANCES	45,400	27,180	-	(27,180)
97650 HOST FAMILY	54,317	150	-	(150)
97660 DORMITORY	125,578	88,580	129,000	40,420
TOTAL OTHER OUTGO	\$ 1,353,648	\$ 1,232,664	\$ 1,457,642	\$ 224,978
TOTAL FOR OBJECTS 96000-97999	\$ 3,481,903	\$ 3,670,595	\$ 4,554,097	\$ 883,502
TOTAL DISTRICTWIDE	\$ 25,147,666	\$ 25,763,273	\$ 29,518,625	\$ 3,755,352

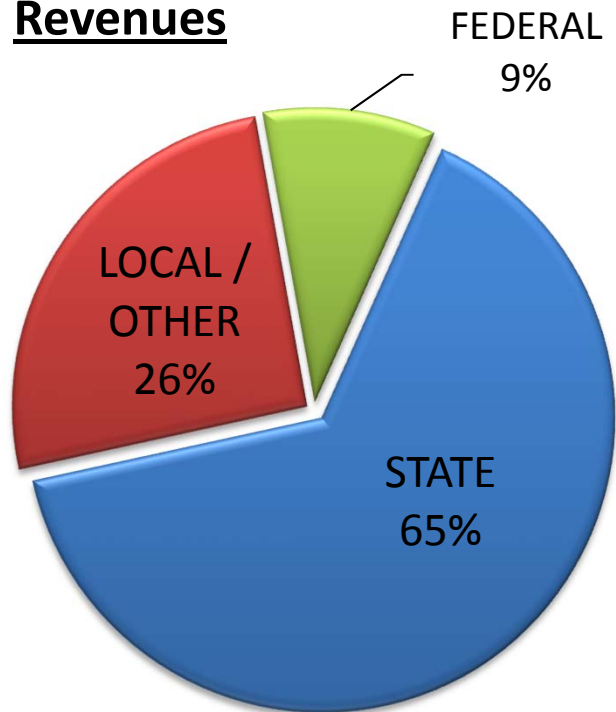
*UNAUDITED

**STATE CENTER COMMUNITY COLLEGE DISTRICT
GENERAL PURPOSE FINAL ALLOCATION (UNRESTRICTED)
2013-14 - FINAL BUDGET**

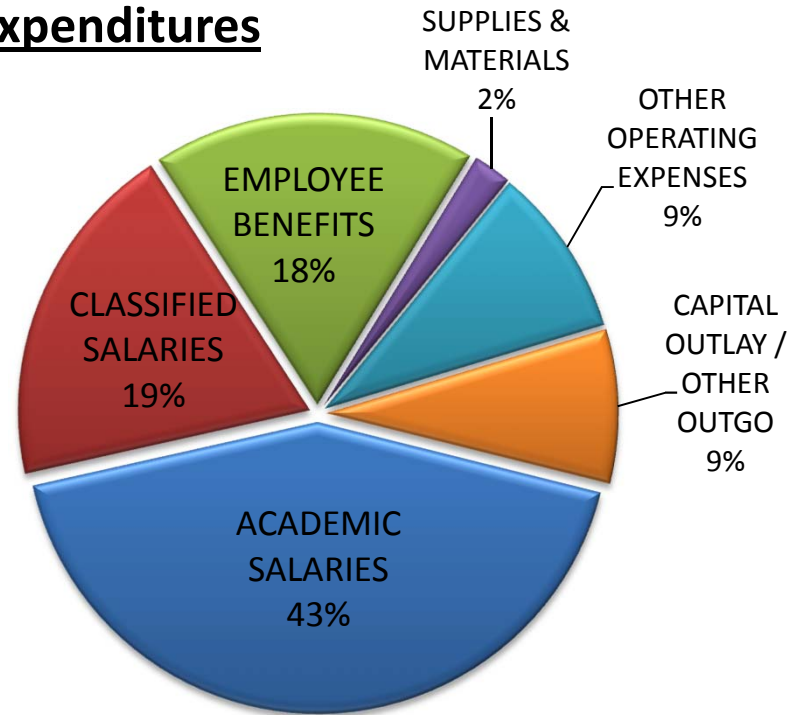
	<u>Districtwide/ District Office</u>	<u>Fresno City College</u>	<u>Reedley College</u>	<u>Willow International</u>	<u>Madera Center</u>	<u>Oakhurst Center</u>	<u>TOTAL DISTRICT</u>
FY 2012-13 BASE ALLOCATION (Revised 2-21-13)	\$ 20,353,581 15.46%	\$ 69,717,536 52.95%	\$ 25,088,638 19.05%	\$ 10,381,167 7.88%	\$ 5,467,237 4.15%	\$ 670,044 0.51%	\$ 131,678,203 100.00%
PERMANENT ALLOCATION ADJUSTMENTS							
Step/Column Increase:							
Certificated	\$ -	\$ 366,865	\$ 154,058	\$ 65,078	\$ 30,743	\$ -	\$ 616,744
Classified	40,853	67,310	19,491	18,497	13,326	-	159,477
Management/Confidential	36,472	42,157	8,204	3,808	-	-	90,641
PERS Rate (Increase of 0.025%)	1,756	2,672	1,031	410	178	20	6,067
Workers Comp Rate (Increase of 0.095%)	8,650	47,516	17,767	7,607	4,402	464	86,406
SUI Rate Reduction (Decrease of 1.05%)	(95,606)	(525,180)	(196,377)	(84,079)	(48,656)	(5,125)	(955,023)
Transfer of Positions/Budgets between Sites	154,090	(154,090)	(376,183)	-	352,577	23,606	-
Est. Restoration Funding Allocation (PY Base Alloc %)	287,060	983,170	353,718	146,315	77,057	9,470	1,856,790
Est. COLA - Allocation TBD	1,993,742	-	-	-	-	-	1,993,742
Total 2012-13 Permanent Allocation Adjustments	<u>\$ 2,427,017</u>	<u>\$ 830,420</u>	<u>\$ (18,291)</u>	<u>\$ 157,636</u>	<u>\$ 429,627</u>	<u>\$ 28,435</u>	<u>\$ 3,854,844</u>
FY 2012-13 ADJUSTED BASE ALLOCATION	<u>\$ 22,780,598</u>	<u>\$ 70,547,956</u>	<u>\$ 25,070,347</u>	<u>\$ 10,538,803</u>	<u>\$ 5,896,864</u>	<u>\$ 698,479</u>	<u>\$ 135,533,047</u>
CURRENT YEAR ADJUSTMENTS							
Retiree Health (Pay-As-You-Go)	\$ 1,185,822	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,185,822
Parity Pay	581,380	-	-	-	-	-	581,380
District Operations Non-Instructional Equipment	320,440	-	-	-	-	-	320,440
Facilities Rental	-	26,000	5,000	-	-	-	31,000
Campus Lab School Charges	-	130,000	65,000	120,000	20,000	-	335,000
Miscellaneous Revenues	-	90,000	17,500	-	-	-	107,500
TOTAL CURRENT YEAR ADJUSTMENTS	<u>\$ 2,087,642</u>	<u>\$ 246,000</u>	<u>\$ 87,500</u>	<u>\$ 120,000</u>	<u>\$ 20,000</u>	<u>\$ -</u>	<u>\$ 2,561,142</u>
RESERVE EXPENDITURES							
Parking Fee Maintenance Transfer	\$ 85,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 85,000
Campus Reserve Expenditure Plan	-	2,988,000	1,449,000	328,000	267,000	-	5,032,000
	<u>\$ 85,000</u>	<u>\$ 2,988,000</u>	<u>\$ 1,449,000</u>	<u>\$ 328,000</u>	<u>\$ 267,000</u>	<u>\$ -</u>	<u>\$ 5,117,000</u>
FY 2013-14 ALLOCATION (XX0 Only)	<u>\$ 24,953,240</u>	<u>\$ 73,781,956</u>	<u>\$ 26,606,847</u>	<u>\$ 10,986,803</u>	<u>\$ 6,183,864</u>	<u>\$ 698,479</u>	<u>\$ 143,211,189</u>
Lottery Allocation (LTO)	\$ 1,639,480	\$ 1,351,080	\$ 626,040	\$ 241,542	\$ 122,688	\$ 19,170	\$ 4,000,000
Lottery Allocation (Carryover Projects)	93,603	59,823	-	-	-	-	153,426
FY 2013-14 ALLOCATION (LTO Only)	<u>\$ 1,733,083</u>	<u>\$ 1,410,903</u>	<u>\$ 626,040</u>	<u>\$ 241,542</u>	<u>\$ 122,688</u>	<u>\$ 19,170</u>	<u>\$ 4,153,426</u>
Total Fund 11 (Unrestricted) Budget	<u>\$ 26,686,323</u>	<u>\$ 75,192,859</u>	<u>\$ 27,232,887</u>	<u>\$ 11,228,345</u>	<u>\$ 6,306,552</u>	<u>\$ 717,649</u>	<u>\$ 147,364,615</u>

STATE CENTER COMMUNITY COLLEGE DISTRICT
2013-14 GENERAL FUND
REVENUE AND EXPENDITURE SUMMARY

Revenues



Expenditures

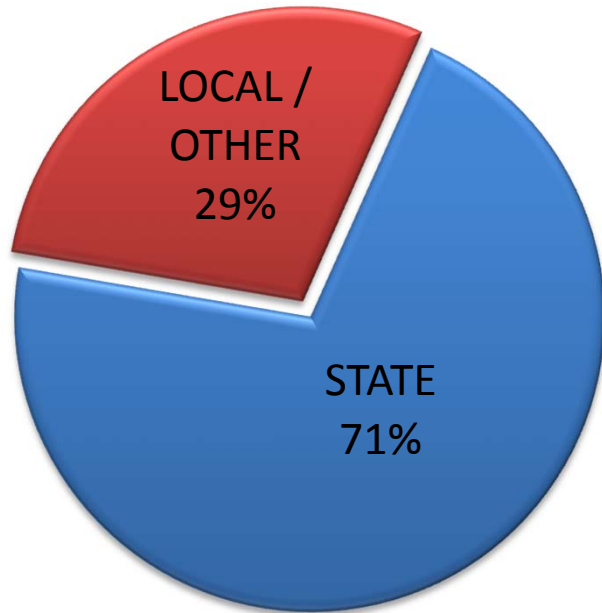


REVENUES		
STATE	109,450,293	65%
LOCAL / OTHER	43,197,904	26%
FEDERAL	16,004,668	9%
TOTAL REVENUES	168,652,865	100%

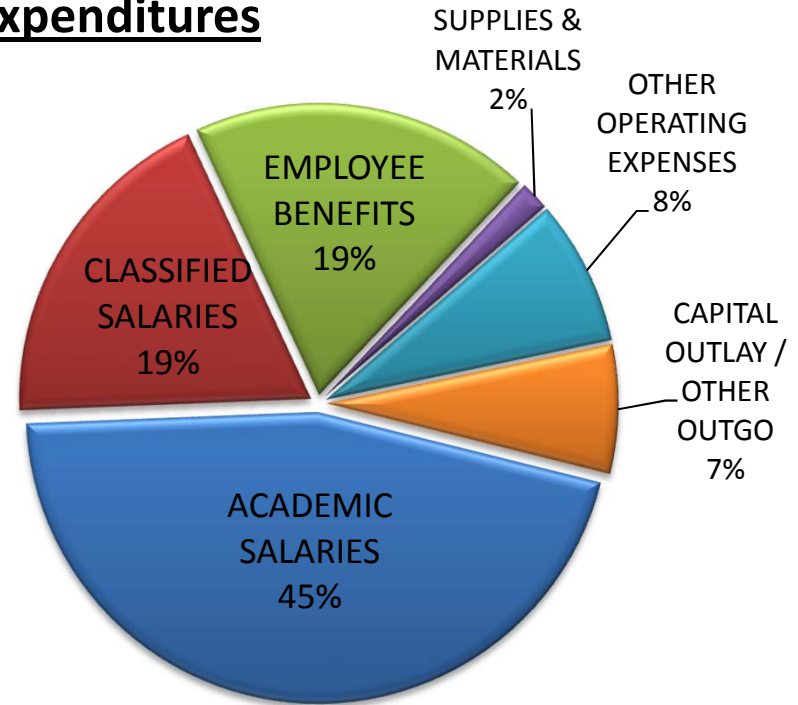
EXPENDITURES		
ACADEMIC SALARIES	75,370,287	43%
CLASSIFIED SALARIES	34,212,725	19%
EMPLOYEE BENEFITS	31,705,687	18%
SUPPLIES & MATERIALS	3,791,049	2%
OTHER OPERATING EXPENSES	16,686,301	9%
CAPITAL OUTLAY / OTHER OUTGO	15,117,191	9%
TOTAL EXPENDITURES	176,883,240	100%

STATE CENTER COMMUNITY COLLEGE DISTRICT
2013-14 GENERAL FUND
REVENUE AND EXPENDITURE SUMMARY

Revenues



Expenditures

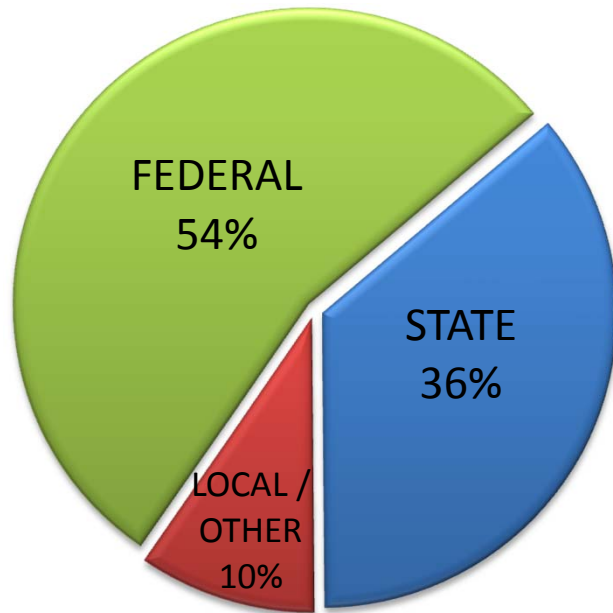


REVENUES		
STATE	98,838,800	71%
LOCAL / OTHER	40,320,440	29%
FEDERAL	-	0%
TOTAL REVENUES	139,159,240	100%

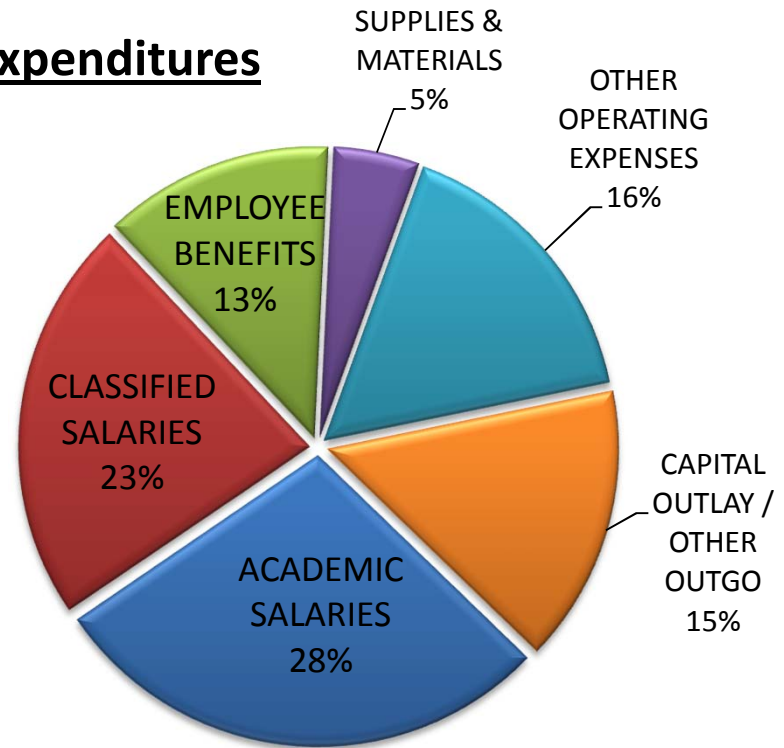
EXPENDITURES		
ACADEMIC SALARIES	67,033,874	45%
CLASSIFIED SALARIES	27,575,000	19%
EMPLOYEE BENEFITS	27,924,841	19%
SUPPLIES & MATERIALS	2,381,964	2%
OTHER OPERATING EXPENSES	11,885,842	8%
CAPITAL OUTLAY/OTHER OUTGO	10,563,094	7%
TOTAL EXPENDITURES	147,364,615	100%

STATE CENTER COMMUNITY COLLEGE DISTRICT
2013-14 GENERAL FUND
REVENUE AND EXPENDITURE SUMMARY

Revenues



Expenditures



REVENUES		
STATE	10,611,493	36%
LOCAL / OTHER	2,877,464	10%
FEDERAL	16,004,668	54%
TOTAL REVENUES	29,493,625	100%

EXPENDITURES		
ACADEMIC SALARIES	8,336,413	28%
CLASSIFIED SALARIES	6,637,725	23%
EMPLOYEE BENEFITS	3,780,846	13%
SUPPLIES & MATERIALS	1,409,085	5%
OTHER OPERATING EXPENSES	4,800,459	16%
CAPITAL OUTLAY/OTHER OUTGO	4,554,097	15%
TOTAL EXPENDITURES	29,518,625	100%

DISTRICT OFFICE/OPERATIONS BUDGET SUMMARY

The district office consists of the District Office North and District Office South facilities which provide many administrative and delivery services available to the various campuses of the State Center Community College District. District Office South, including the operations department, is located adjacent to the Fresno City College campus in central Fresno and houses the Chancellor's Office, personnel/human resources, management information systems/data processing, purchasing services, accounting and payroll, legal services and public relations. District Office North provides educational services and institutional research functions, curriculum coordination, admissions and records functions, coordination of district grants, including the State Center Consortium (SCC) and Center for International Trade Development (CITD) and foundation activities.

In 1996-97, the operations services - including maintenance, grounds, police, construction,

transportation, warehouse, utilities, and safety - were re-organized into centralized services. The purpose of the re-organization was to better service the various district sites and to be more cost effective by utilizing personnel and coordinating contracts and outside purchases. Additionally, it provided greater consistency in programs for the various campuses, as well as the community at large. The district operations department includes approximately 64 full-time employees as well as part-time staff to provide the services outlined above.

The district office/operations budget includes personnel and operational costs to provide delivery of the various services to the district campuses.

Following is a budget summary by object for the 2013-14 fiscal year for the district office/operations:

DISTRICT OFFICE/
OPERATIONS

STATE CENTER COMMUNITY COLLEGE DISTRICT
2013-14 GENERAL FUND - EXPENDITURES
FINAL BUDGET

FUNDS 11 & 12

<u>SUMMARY BY LOCATION</u>	<u>2011-12 ACTUAL</u>	<u>2012-13 ACTUAL*</u>	<u>2013-14 PROPOSED</u>	<u>INC./(DEC.) FY14 VS. FY13</u>
91000-ACADEMIC SALARIES				
91210 REG-MANAGEMENT	\$ 1,431,089	\$ 1,339,794	\$ 1,535,191	\$ 195,397
91220 REG NON-MANAGEMENT	78,183	66,593	125,691	59,098
91310 HOURLY, GRADED CLASSES	466,592	464,063	506,968	42,905
91410 HRLY-MANAGEMENT	224,514	128,063	80,443	(47,620)
91415 HRLY NON-MANAGEMENT	87,755	125,881	48,780	(77,101)
TOTAL ACADEMIC SALARIES	\$ 2,288,133	\$ 2,124,394	\$ 2,297,073	\$ 172,679
92000-CLASSIFIED SALARIES				
92110 REG-CLASSIFIED	\$ 5,466,965	\$ 5,342,618	\$ 5,830,404	\$ 487,786
92115 CONFIDENTIAL	818,766	690,545	847,668	157,123
92120 MANAGEMENT-CLASS	1,277,425	1,363,918	1,432,746	68,828
92150 O/T-CLASSIFIED	125,756	166,351	107,757	(58,594)
92310 HOURLY STUDENTS	234,002	246,140	240,889	(5,251)
92320 HOURLY NON-STUDENTS	266,585	379,924	275,671	(104,253)
92330 PERM PART-TIME	66,703	82,390	110,629	28,239
92350 O/T NON-INSTR	56,914	38,998	-	(38,998)
TOTAL CLASSIFIED SALARIES	\$ 8,313,116	\$ 8,310,884	\$ 8,845,764	\$ 534,880
93000-EMPLOYEE BENEFITS				
93110 STRS-INSTRUCTIONAL	\$ 29,269	\$ 24,909	\$ 41,825	\$ 16,916
93130 STRS NON-INSTR	96,100	90,549	118,642	28,093
93210 PERS-INSTRUCTIONAL	41	84	-	(84)
93230 PERS NON-INSTR	871,703	904,637	958,958	54,321
93310 OASDI-INSTRUCTIONAL	5,703	6,761	7,351	590
93330 OASDI NON-INSTR	636,911	629,696	672,173	42,477
93430 H&W NON-INSTR	1,814,738	1,771,846	1,971,706	199,860
93490 H&W-RETIREEES	1,090,660	1,198,296	1,185,822	(12,474)
93510 SUI-INSTRUCTIONAL	64,450	38,293	253	(38,040)
93530 SUI NON-INSTR	212,100	140,208	12,931	(127,277)
93610 WORK COMP-INSTRUCTIONAL	(34,372)	(123,126)	8,760	131,886
93630 WORK COMP NON-INSTR	133,025	34,746	177,885	143,139
93710 PARS-INSTRUCTIONAL	3,991	3,791	16,223	12,432

*UNAUDITED

DISTRICT OFFICE/
OPERATIONS

STATE CENTER COMMUNITY COLLEGE DISTRICT
2013-14 GENERAL FUND - EXPENDITURES
FINAL BUDGET

FUNDS 11 & 12

<u>SUMMARY BY LOCATION</u>	<u>2011-12 ACTUAL</u>	<u>2012-13 ACTUAL*</u>	<u>2013-14 PROPOSED</u>	<u>INC./(DEC.) FY14 VS. FY13</u>
93730 PARS NON-INSTR	11,940	14,592	8,199	(6,393)
93910 OTHER EMP BEN-INSTR	(9,325)	55,571	-	(55,571)
93930 OTHER EMP BEN NON-INSTR	29,117	57,229	-	(57,229)
TOTAL EMPLOYEE BENEFITS	\$ 4,956,051	\$ 4,848,082	\$ 5,180,728	\$ 332,646
94000 SUPPLIES & MATERIALS				
94310 INSTR SUPPLIES	\$ 5,000	\$ 6,000	\$ 15,000	\$ 9,000
94410 OFFICE SUPPLIES	49,676	57,752	89,845	32,093
94415 SOFTWARE NON-INSTR	14,791	23,510	17,675	(5,835)
94425 OPERATIONAL SUPPLIES	650,549	620,103	374,120	(245,983)
94490 OTHER SUPPLIES	70,002	88,531	73,559	(14,972)
94510 NEWSPAPERS	442	528	800	272
94515 NON-PRINT MEDIA	-	-	200	200
94530 PUBLICATIONS/CATALOGS	7,480	9,319	10,890	1,571
TOTAL SUPPLIES & MATERIALS	\$ 797,940	\$ 805,743	\$ 582,089	\$ (223,654)
95000-OTHER OPER. EXP. & SERVICES				
95110 ELECTRICITY & GAS	\$ 3,423,233	\$ 3,431,821	\$ 3,728,831	\$ 297,010
95115 WATER,SEWER & WASTE	524,754	500,488	550,000	49,512
95120 GASOLINE/DIESEL/FUEL OIL	-	-	202,000	202,000
95125 TELE/PAGER/CELL SERVICE	126,496	130,645	131,761	1,116
95190 OTHER UTILITY SERVICES	4,881	5,251	5,150	(101)
95210 EQUIPMENT RENTAL	9,486	6,742	10,809	4,067
95215 BLDG/ROOM RENTAL	6,525	8,154	600	(7,554)
95220 VEHICLE REPR & MAINT	31,057	26,877	45,000	18,123
95225 EQUIP REPR & MAINT	253,559	179,737	249,423	69,686
95230 ALARM SYSTEM	65,014	66,750	19,000	(47,750)
95235 HARDWARE MAINT AGREEMENTS	575,747	578,228	557,921	(20,307)
95310 CONFERENCE	226,997	253,545	580,231	326,686
95315 MILEAGE	89,838	113,063	98,965	(14,098)
95320 CHARTER SERVICE	2,297	17,490	2,000	(15,490)
95325 FIELD TRIPS	-	205	-	(205)
95330 HOSTING EVENTS/WORKSHOPS	145,461	320,911	141,762	(179,149)

*UNAUDITED

DISTRICT OFFICE/
OPERATIONS

STATE CENTER COMMUNITY COLLEGE DISTRICT
2013-14 GENERAL FUND - EXPENDITURES
FINAL BUDGET

FUNDS 11 & 12

<u>SUMMARY BY LOCATION</u>	<u>2011-12 ACTUAL</u>	<u>2012-13 ACTUAL*</u>	<u>2013-14 PROPOSED</u>	<u>INC./(DEC.) FY14 VS. FY13</u>
95410 DUES/MEMBERSHIPS	110,607	105,849	124,395	18,546
95525 MEDICAL SERVICES	10,279	14,991	10,000	(4,991)
95530 CONTRACT LABOR/SERVICES	1,612,121	1,648,145	1,391,725	(256,420)
95535 ARMORED CAR/COURIER SERVICES	6,750	8,100	6,977	(1,123)
95560 LEGAL SERVICES	404,742	428,527	463,702	35,175
95565 ELECTION SERVICES	-	75,120	-	(75,120)
95570 AUDIT SERVICES	125,200	81,750	78,750	(3,000)
95620 INSURANCE	878,284	881,217	885,000	3,783
95690 ADMIN COSTS-INS	4	-	-	-
95710 ADVERTISING	61,480	143,778	213,456	69,678
95715 PROMOTIONS	22,706	22,840	17,360	(5,480)
95720 PRINTING/BINDING/DUPLICATING	28,396	23,125	45,289	22,164
95725 POSTAGE/SHIPPING	21,606	16,270	63,100	46,830
95915 CASH (OVER)/SHORT	-	1	-	(1)
95920 ADMIN OVERHEAD COSTS	(400,222)	(468,317)	(321,129)	147,188
95921 BANK/MERCHANT FEES	-	41,541	30,000	(11,541)
95926 CHARGE BACK-MAIL SERVICES	243	58	1,450	1,392
95927 CHARGE BACK-PRODUCTION SVCS.	10,973	13,623	27,200	13,577
95928 CHARGE BACK-TRANSPORTATION	(447,881)	(426,851)	(454,851)	(28,000)
95935 BAD DEBT EXPENSE	114,804	433,551	250,000	(183,551)
95940 DISCOUNTS	409,646	260,384	-	(260,384)
95990 MISCELLANEOUS	70,096	77,862	70,734	(7,128)
TOTAL OTHER OPER. EXP. & SERVICES	\$ 8,525,179	\$ 9,021,471	\$ 9,226,611	\$ 205,140
TOTAL FOR OBJECTS 91000-95999	\$ 24,880,419	\$ 25,110,574	\$ 26,132,265	\$ 1,021,691
96000-CAPITAL OUTLAY				
96200-SITE IMPROVEMENT				
96210 CONSTRUCTION	\$ 4,226	\$ -	\$ -	\$ -
96220 ARCHITECT SERVICES	133	-	-	-
96245 TESTING SERVICES	1,695	1,450	-	(1,450)
96400-BLDG RENOVATION & IMPROVEMENT				
96410 CONSTRUCTION	5,638	4,350	-	(4,350)

*UNAUDITED

DISTRICT OFFICE/
OPERATIONS

STATE CENTER COMMUNITY COLLEGE DISTRICT
2013-14 GENERAL FUND - EXPENDITURES
FINAL BUDGET

FUNDS 11 & 12

<u>SUMMARY BY LOCATION</u>	<u>2011-12 ACTUAL</u>	<u>2012-13 ACTUAL*</u>	<u>2013-14 PROPOSED</u>	<u>INC./(DEC.) FY14 VS. FY13</u>
96415 CONSULTANT SERVICES	2,290	3,157	-	(3,157)
96445 TESTING SERVICES	375	-	-	-
96490 FEES & OTHER CHARGES	1,845	2,646	-	(2,646)
96500-NEW EQUIPMENT				
96510 NEW-EQUIPMENT LT \$5,000	112,365	336,462	602,304	265,842
96512 NEW-EQUIPMENT GT \$5,000	110,761	338,387	94,500	(243,887)
96520 NEW-VEHICLES	-	-	125,000	125,000
96800-LIBRARY BOOKS & MEDIA				
96810 LIBRARY BOOKS	-	-	21,745	21,745
TOTAL CAPITAL OUTLAY	\$ 239,328	\$ 686,452	\$ 843,549	\$ 157,097
97000-OTHER OUTGO				
97310 INTERFUND TRANSFER OUT	\$ 684,000	\$ 250,335	\$ 405,440	\$ 155,105
97650 HOST FAMILY	3,125	3,625	-	(3,625)
97910 CONTINGENCIES	-	-	2,282,657	2,282,657
TOTAL OTHER OUTGO	\$ 687,125	\$ 253,960	\$ 2,688,097	\$ 2,434,137
TOTAL FOR OBJECTS 96000-97999	\$ 926,453	\$ 940,412	\$ 3,531,646	\$ 2,591,234
TOTAL DISTRICT OFFICE/OPERATIONS	\$ 25,806,872	\$ 26,050,986	\$ 29,663,911	\$ 3,612,925

*UNAUDITED

DISTRICT OFFICE/
OPERATIONS

STATE CENTER COMMUNITY COLLEGE DISTRICT
2013-14 GENERAL FUND - EXPENDITURES
FINAL BUDGET

UNRESTRICTED
FUND 11

<u>SUMMARY BY LOCATION</u>	<u>2011-12 ACTUAL</u>	<u>2012-13 ACTUAL*</u>	<u>2013-14 PROPOSED</u>	<u>INC./(DEC.) FY14 VS. FY13</u>
91000-ACADEMIC SALARIES				
91210 REG-MANAGEMENT	\$ 1,296,163	\$ 1,215,082	\$ 1,341,020	\$ 125,938
91220 REG NON-MANAGEMENT	48,155	24,077	59,420	35,343
91310 HOURLY, GRADED CLASSES	466,410	464,063	506,968	42,905
91410 HRLY-MANAGEMENT	122,654	63,589	-	(63,589)
91415 HRLY NON-MANAGEMENT	73,088	80,866	-	(80,866)
TOTAL ACADEMIC SALARIES	\$ 2,006,470	\$ 1,847,677	\$ 1,907,408	\$ 59,731
92000-CLASSIFIED SALARIES				
92110 REG-CLASSIFIED	\$ 5,150,128	\$ 5,115,633	\$ 5,522,939	\$ 407,306
92115 CONFIDENTIAL	818,766	690,545	847,668	157,123
92120 MANAGEMENT-CLASS	1,277,425	1,351,428	1,426,575	75,147
92150 O/T-CLASSIFIED	117,656	151,018	107,757	(43,261)
92310 HOURLY STUDENTS	226,932	221,203	200,089	(21,114)
92320 HOURLY NON-STUDENTS	228,038	345,545	141,800	(203,745)
92330 PERM PART-TIME	42,053	66,071	75,788	9,717
92350 O/T NON-INSTR	56,914	38,998	-	(38,998)
TOTAL CLASSIFIED SALARIES	\$ 7,917,912	\$ 7,980,441	\$ 8,322,616	\$ 342,175
93000-EMPLOYEE BENEFITS				
93110 STRS-INSTRUCTIONAL	\$ 29,254	\$ 24,909	\$ 41,825	\$ 16,916
93130 STRS NON-INSTR	82,446	75,651	95,705	20,054
93210 PERS-INSTRUCTIONAL	41	84	-	(84)
93230 PERS NON-INSTR	835,714	873,380	916,904	43,524
93310 OASDI-INSTRUCTIONAL	5,700	6,761	7,351	590
93330 OASDI NON-INSTR	606,304	603,688	634,698	31,010
93430 H&W NON-INSTR	1,719,154	1,692,669	1,865,489	172,820
93490 H&W-RETIREEES	1,090,660	1,198,296	1,185,822	(12,474)
93510 SUI-INSTRUCTIONAL	64,447	38,293	253	(38,040)
93530 SUI NON-INSTR	201,289	133,796	4,649	(129,147)
93610 WORK COMP-INSTRUCTIONAL	(34,375)	(123,126)	8,760	131,886
93630 WORK COMP NON-INSTR	121,370	24,727	162,086	137,359
93710 PARS-INSTRUCTIONAL	3,991	3,791	16,223	12,432

*UNAUDITED

DISTRICT OFFICE/
OPERATIONS

STATE CENTER COMMUNITY COLLEGE DISTRICT
2013-14 GENERAL FUND - EXPENDITURES
FINAL BUDGET

UNRESTRICTED
FUND 11

<u>SUMMARY BY LOCATION</u>	<u>2011-12 ACTUAL</u>	<u>2012-13 ACTUAL*</u>	<u>2013-14 PROPOSED</u>	<u>INC./(DEC.) FY14 VS. FY13</u>
93730 PARS NON-INSTR	9,807	12,734	1,178	(11,556)
93910 OTHER EMP BEN-INSTR	(9,325)	55,571	-	(55,571)
93930 OTHER EMP BEN NON-INSTR	29,117	57,229	-	(57,229)
TOTAL EMPLOYEE BENEFITS	\$ 4,755,594	\$ 4,678,453	\$ 4,940,943	\$ 262,490
94000-SUPPLIES & MATERIALS				
94410 OFFICE SUPPLIES	\$ 38,555	\$ 46,330	\$ 66,820	\$ 20,490
94415 SOFTWARE	14,222	22,687	17,675	(5,012)
94425 OPERATIONAL SUPPLIES	650,549	620,103	374,120	(245,983)
94490 OTHER SUPPLIES	60,340	80,393	45,500	(34,893)
94510 NEWSPAPERS	257	284	800	516
94515 NON-PRINT MEDIA	-	-	200	200
94530 PUBLICATIONS/CATALOGS	6,514	8,253	10,590	2,337
TOTAL SUPPLIES & MATERIALS	\$ 770,437	\$ 778,050	\$ 515,705	\$ (262,345)
95000-OTHER OPER. EXP. & SERVICES				
95110 ELECTRICITY & GAS	\$ 3,423,233	\$ 3,431,821	\$ 3,728,831	\$ 297,010
95115 WATER,SEWER & WASTE	524,754	500,488	550,000	49,512
95120 GASOLINE/DIESEL/FUEL OIL	-	-	202,000	202,000
95125 TELE/PAGER/CELL SERVICE	123,805	127,633	125,275	(2,358)
95190 OTHER UTILITY SERVICES	4,881	5,251	5,150	(101)
95210 EQUIPMENT RENTAL	7,945	6,001	5,000	(1,001)
95215 BLDG/ROOM RENTAL	6,525	8,154	-	(8,154)
95220 VEHICLE REPR & MAINT	31,057	26,877	45,000	18,123
95225 EQUIP REPR & MAINT	245,766	175,552	235,673	60,121
95230 ALARM SYSTEM	65,014	66,750	19,000	(47,750)
95235 HARDWARE MAINT AGREEMENTS	565,975	572,805	555,421	(17,384)
95310 CONFERENCE	177,282	205,849	167,468	(38,381)
95315 MILEAGE	87,061	111,311	92,488	(18,823)
95320 CHARTER SERVICE	2,297	17,490	2,000	(15,490)
95325 FIELD TRIPS	-	205	-	(205)
95330 HOSTING EVENTS/WORKSHOPS	23,820	44,308	22,100	(22,208)
95410 DUES/MEMBERSHIPS	101,217	98,767	117,610	18,843

*UNAUDITED

DISTRICT OFFICE/
OPERATIONS

STATE CENTER COMMUNITY COLLEGE DISTRICT
2013-14 GENERAL FUND - EXPENDITURES
FINAL BUDGET

UNRESTRICTED
FUND 11

<u>SUMMARY BY LOCATION</u>	<u>2011-12 ACTUAL</u>	<u>2012-13 ACTUAL*</u>	<u>2013-14 PROPOSED</u>	<u>INC./(DEC.) FY14 VS. FY13</u>
95525 MEDICAL SERVICES	10,279	14,991	10,000	(4,991)
95530 CONTRACT LABOR/SERVICES	602,705	629,576	771,203	141,627
95535 ARMORED CAR/COURIER SERVICES	4,050	5,400	4,050	(1,350)
95560 LEGAL SERVICES	404,742	428,527	463,702	35,175
95565 ELECTION SERVICES	-	75,120	-	(75,120)
95570 AUDIT SERVICES	125,200	81,750	78,750	(3,000)
95620 INSURANCE	878,284	881,217	885,000	3,783
95690 ADMIN COSTS-INS	4	-	-	-
95710 ADVERTISING	38,134	119,579	143,200	23,621
95715 PROMOTIONS	1,317	858	-	(858)
95720 PRINTING/BINDING/DUPLICATING	10,212	2,455	29,800	27,345
95725 POSTAGE/SHIPPING	16,927	14,315	61,800	47,485
95915 CASH (OVER)/SHORT	-	1	-	(1)
95920 ADMIN OVERHEAD COSTS	(527,497)	(563,942)	(400,000)	163,942
95921 BANK/MERCHANT FEES	-	41,541	30,000	(11,541)
95926 CHARGE BACK-MAIL SERVICES	243	58	1,450	1,392
95927 CHARGE BACK-PRODUCTION SVCS.	9,561	12,000	27,200	15,200
95928 CHARGE BACK-TRANSPORTATION	(449,822)	(428,665)	(458,851)	(30,186)
95935 BAD DEBT EXPENSE	114,804	433,551	250,000	(183,551)
95940 DISCOUNTS	409,646	260,384	-	(260,384)
95990 MISCELLANEOUS	68,763	72,716	70,734	(1,982)
TOTAL OTHER OPER. EXP. & SERVICES	\$ 7,108,184	\$ 7,480,694	\$ 7,841,054	\$ 360,360
TOTAL FOR OBJECTS 91000-95999	\$ 22,558,597	\$ 22,765,315	\$ 23,527,726	\$ 762,411
96000-CAPITAL OUTLAY				
96200-SITE IMPROVEMENT				
96210 CONSTRUCTION	\$ 4,226	\$ -	\$ -	\$ -
96220 ARCHITECT SERVICES	133	-	-	-
96245 TESTING SERVICES	1,695	1,450	-	(1,450)
96400-BLDG RENOVATION & IMPROVEMENT				
96410 CONSTRUCTION	5,638	4,350	-	(4,350)
96415 CONSULTANT SERVICES	2,290	3,157	-	(3,157)

*UNAUDITED

DISTRICT OFFICE/
OPERATIONS

STATE CENTER COMMUNITY COLLEGE DISTRICT
2013-14 GENERAL FUND - EXPENDITURES
FINAL BUDGET

UNRESTRICTED
FUND 11

<u>SUMMARY BY LOCATION</u>	<u>2011-12 ACTUAL</u>	<u>2012-13 ACTUAL*</u>	<u>2013-14 PROPOSED</u>	<u>INC./(DEC.) FY14 VS. FY13</u>
96445 TESTING SERVICES	375	-	-	-
96490 FEES & OTHER CHARGES	1,845	2,646	-	(2,646)
96500-NEW EQUIPMENT				
96510 NEW-EQUIPMENT LT \$5,000	105,360	317,601	571,440	253,839
96512 NEW-EQUIPMENT GT \$5,000	110,761	324,210	94,500	(229,710)
96520 NEW-VEHICLES	-	-	125,000	125,000
96800-LIBRARY BOOKS & MEDIA				
TOTAL CAPITAL OUTLAY	\$ 232,323	\$ 653,414	\$ 790,940	\$ 137,526
97000-OTHER OUTGO				
97310 INTERFUND TRANSFER OUT	\$ 684,000	\$ 250,335	\$ 85,000	\$ (165,335)
97650 HOST FAMILY	3,125	3,625	-	(3,625)
97910 CONTINGENCIES	-	-	2,282,657	2,282,657
TOTAL OTHER OUTGO	\$ 687,125	\$ 253,960	\$ 2,367,657	\$ 2,113,697
TOTAL FOR OBJECTS 96000-97999	\$ 919,448	\$ 907,374	\$ 3,158,597	\$ 2,251,223
TOTAL DISTRICT OFFICE/OPERATIONS	\$ 23,478,045	\$ 23,672,689	\$ 26,686,323	\$ 3,013,634

*UNAUDITED

DISTRICT OFFICE/
OPERATIONS

STATE CENTER COMMUNITY COLLEGE DISTRICT
2013-14 GENERAL FUND - EXPENDITURES
FINAL BUDGET

RESTRICTED
FUND 12

<u>SUMMARY BY LOCATION</u>	<u>2011-12 ACTUAL</u>	<u>2012-13 ACTUAL*</u>	<u>2013-14 PROPOSED</u>	<u>INC./(DEC.) FY14 VS. FY13</u>
91000-ACADEMIC SALARIES				
91210 REG-MANAGEMENT	\$ 134,926	\$ 124,712	\$ 194,171	\$ 69,459
91220 REG NON-MANAGEMENT	30,028	42,516	66,271	23,755
91310 HOURLY, GRADED CLASSES	182	-	-	-
91410 HRLY-MANAGEMENT	101,860	64,474	80,443	15,969
91415 HRLY NON-MANAGEMENT	14,667	45,015	48,780	3,765
TOTAL ACADEMIC SALARIES	\$ 281,663	\$ 276,717	\$ 389,665	\$ 112,948
92000-CLASSIFIED SALARIES				
92110 REG-CLASSIFIED	\$ 316,837	\$ 226,985	\$ 307,465	\$ 80,480
92120 MANAGEMENT-CLASS	-	12,490	6,171	(6,319)
92150 O/T-CLASSIFIED	8,100	15,333	-	(15,333)
92310 HOURLY STUDENTS	7,070	24,937	40,800	15,863
92320 HOURLY NON-STUDENTS	38,547	34,379	133,871	99,492
92330 PERM PART-TIME	24,650	16,319	34,841	18,522
TOTAL CLASSIFIED SALARIES	\$ 395,204	\$ 330,443	\$ 523,148	\$ 192,705
93000-EMPLOYEE BENEFITS				
93110 STRS-INSTRUCTIONAL	\$ 15	\$ -	\$ -	\$ -
93130 STRS NON-INSTR	13,654	14,898	22,937	8,039
93230 PERS NON-INSTR	35,989	31,257	42,054	10,797
93310 OASDI-INSTRUCTIONAL	3	-	-	-
93330 OASDI NON-INSTR	30,607	26,008	37,475	11,467
93430 H&W NON-INSTR	95,584	79,177	106,217	27,040
93510 SUI-INSTRUCTIONAL	3	-	-	-
93530 SUI NON-INSTR	10,811	6,412	8,282	1,870
93610 WORK COMP-INSTRUCTIONAL	3	-	-	-
93630 WORK COMP NON-INSTR	11,655	10,019	15,799	5,780
93730 PARS NON-INSTR	2,133	1,858	7,021	5,163
TOTAL EMPLOYEE BENEFITS	\$ 200,457	\$ 169,629	\$ 239,785	\$ 70,156
94000-SUPPLIES & MATERIALS				
94310 INSTR SUPPLIES	\$ 5,000	\$ 6,000	\$ 15,000	\$ 9,000

*UNAUDITED

DISTRICT OFFICE/
OPERATIONS

STATE CENTER COMMUNITY COLLEGE DISTRICT
2013-14 GENERAL FUND - EXPENDITURES
FINAL BUDGET

RESTRICTED
FUND 12

<u>SUMMARY BY LOCATION</u>	<u>2011-12 ACTUAL</u>	<u>2012-13 ACTUAL*</u>	<u>2013-14 PROPOSED</u>	<u>INC./(DEC.) FY14 VS. FY13</u>
94410 OFFICE SUPPLIES	11,121	11,422	23,025	11,603
94415 SOFTWARE NON-INSTR	569	823	-	(823)
94490 OTHER SUPPLIES	9,662	8,138	28,059	19,921
94510 NEWSPAPERS	185	244	-	(244)
94530 PUBLICATIONS/CATALOGS	966	1,066	300	(766)
TOTAL SUPPLIES & MATERIALS	\$ 27,503	\$ 27,693	\$ 66,384	\$ 38,691
95000-OTHER OPER. EXP. & SERVICES				
95125 TELE/PAGER/CELL SERVICE	\$ 2,691	\$ 3,012	\$ 6,486	\$ 3,474
95210 EQUIPMENT RENTAL	1,541	741	5,809	5,068
95215 BLDG/ROOM RENTAL	-	-	600	600
95225 EQUIP REPR & MAINT	7,793	4,185	13,750	9,565
95235 HARDWARE MAINT AGREEMENTS	9,772	5,423	2,500	(2,923)
95310 CONFERENCE	49,715	47,696	412,763	365,067
95315 MILEAGE	2,777	1,752	6,477	4,725
95330 HOSTING EVENTS/WORKSHOPS	121,641	276,603	119,662	(156,941)
95410 DUES/MEMBERSHIPS	9,390	7,082	6,785	(297)
95530 CONTRACT LABOR/SERVICES	1,009,416	1,018,569	620,522	(398,047)
95535 ARMORED CAR/COURIER SERVICES	2,700	2,700	2,927	227
95710 ADVERTISING	23,346	24,199	70,256	46,057
95715 PROMOTIONS	21,389	21,982	17,360	(4,622)
95720 PRINTING/BINDING/DUPLICATING	18,184	20,670	15,489	(5,181)
95725 POSTAGE/SHIPPING	4,679	1,955	1,300	(655)
95920 ADMIN OVERHEAD COSTS	127,275	95,625	78,871	(16,754)
95927 CHARGE BACK-PRODUCTION SVCS.	1,412	1,623	-	(1,623)
95928 CHARGE BACK-TRANSPORTATION	1,941	1,814	4,000	2,186
95990 MISCELLANEOUS	1,333	5,146	-	(5,146)
TOTAL OTHER OPER. EXP. & SERVICES	\$ 1,416,995	\$ 1,540,777	\$ 1,385,557	\$ (155,220)
TOTAL FOR OBJECTS 91000-95999	\$ 2,321,822	\$ 2,345,259	\$ 2,604,539	\$ 259,280

*UNAUDITED

DISTRICT OFFICE/
OPERATIONS

STATE CENTER COMMUNITY COLLEGE DISTRICT
2013-14 GENERAL FUND - EXPENDITURES
FINAL BUDGET

RESTRICTED
FUND 12

<u>SUMMARY BY LOCATION</u>	<u>2011-12 ACTUAL</u>	<u>2012-13 ACTUAL*</u>	<u>2013-14 PROPOSED</u>	<u>INC./(DEC.) FY14 VS. FY13</u>
96000-CAPITAL OUTLAY				
96500-NEW EQUIPMENT				
96510 NEW-EQUIPMENT LT \$5,000	\$ 7,005	\$ 18,861	\$ 30,864	\$ 12,003
96512 NEW-EQUIPMENT GT \$5,000	-	14,177	-	(14,177)
96800-LIBRARY BOOKS & MEDIA				
96810 LIBRARY BOOKS	-	-	21,745	21,745
TOTAL CAPITAL OUTLAY	\$ 7,005	\$ 33,038	\$ 52,609	\$ 19,571
97000-OTHER OUTGO				
97310 INTERFUND TRANSFER OUT	\$ -	\$ -	\$ 320,440	\$ 320,440
TOTAL OTHER OUTGO	\$ -	\$ -	\$ 320,440	\$ 320,440
TOTAL FOR OBJECTS 96000-97999	\$ 7,005	\$ 33,038	\$ 373,049	\$ 340,011
TOTAL DISTRICT OFFICE/OPERATIONS	\$ 2,328,827	\$ 2,378,297	\$ 2,977,588	\$ 599,291

*UNAUDITED

FCC Budget
Summary

FRESNO CITY COLLEGE BUDGET SUMMARY

Fresno City College (FCC), with an annual student population in excess of 30,000, nestled in the central part of the city of Fresno, has the distinction of being the oldest California community college. Since opening its doors in 1910, FCC has been a model for academic and extracurricular activities. Students are afforded multiple educational opportunities at the college including availability of over 100 major courses of study for the achievement of an associate in arts or science degree. Others have found the ever-increasing vocational curriculum with a certificate of achievement and employment opportunities appealing. Additionally, Fresno City College offers training in over 200 vocational/occupational programs.

Fresno City College offers a comprehensive program of study. Students have the option of taking introductory to advanced classes in the sciences, humanities, fine and performing arts, social sciences, allied health, and occupational education. These programs are designed to meet the various needs of students: transfer, the workforce, or lifelong learning. The college also offers a variety of student learning support services that assist students in developing the necessary skills for success in the classroom and the workplace.

The student services area is designed to assist students both academically and personally. Financial aid, counseling, disabled student programs and services (DSPS), extended opportunity programs and services (EOPS), health services, psychological services, assessment testing, re-entry services, outreach, veterans and other services are available to meet students' varying needs.

The student body is made up of a diverse student population representing various age brackets and ethnic makeup reflective of the greater Fresno community. A wide range of activities and co-curricular programs encourages participation by our diverse student population. Student opportunities include clubs, student government, athletics, music, theater arts, forensics, publications, and various cultural events. FCC offers a truly comprehensive college environment.

The Fresno City College campus includes more than 51 buildings located on 104 developed acres. These buildings comprise approximately 792,000 square feet of space for educational and support programs. Continuous renovations and improvements to existing buildings and grounds have been undertaken for the

convenience and access of the college's diverse student population. Examples of these projects include the modernization of classrooms, carpet, paint and concrete maintenance.

The college also includes the Career & Technology Center (CTC), offering open-entry, 20-30 week vocational programs, and The Training Institute that provides skill-based training to individuals and customized training to local businesses. In November 2002, a \$161 million Measure E facilities bond were allocated to SCCCD with \$30 million remaining to purchase and begin the development of a 120-acre site for CTC. The police academy, currently at FCC, the fire academy, and vocational and general education classes at CTC will be relocated to this new site. Until the passage of a new state bond, these plans will remain on hold.

The planning processes have increased throughout the college. Budget requests need to be tied to a goal or objective from the Board priority goals, program reviews, student success, strategic enrollment management, and other campus planning documents.

Following is a 2013-14 budget summary by object for Fresno City College:

<u>SUMMARY BY LOCATION</u>	<u>2011-12 ACTUAL</u>	<u>2012-13 ACTUAL*</u>	<u>2013-14 PROPOSED</u>	<u>INC./(DEC.) FY14 VS. FY13</u>
91000-ACADEMIC SALARIES				
91110 REG.GRADED CLASSES	\$ 23,705,455	\$ 23,279,777	\$ 24,141,786	\$ 862,009
91125 REG SABBATICAL	-	-	103,431	103,431
91130 TEMP.GRADED CLASSES	166,909	365,806	50,860	(314,946)
91210 REG-MANAGEMENT	3,234,649	2,935,467	3,110,683	175,216
91215 REG-COUNSELORS	3,101,227	2,704,572	3,087,085	382,513
91220 REG NON-MANAGEMENT	3,095,822	3,225,325	3,224,612	(713)
91310 HOURLY, GRADED CLASSES	5,273,448	5,886,724	6,063,775	177,051
91320 OVERLOAD, GRADED CLASSES	1,166,645	1,194,696	1,410,482	215,786
91330 HRLY-SUMMER SESSIONS	882,037	1,097,592	1,318,481	220,889
91335 HRLY-SUBSTITUTES	207,084	255,135	135,479	(119,656)
91415 HRLY NON-MANAGEMENT	1,968,532	2,496,052	2,427,671	(68,381)
TOTAL ACADEMIC SALARIES	\$ 42,801,808	\$ 43,441,146	\$ 45,074,345	\$ 1,633,199
92000-CLASSIFIED SALARIES				
92110 REG-CLASSIFIED	\$ 10,856,122	\$ 10,485,063	\$ 11,193,287	\$ 708,224
92115 CONFIDENTIAL	146,534	137,555	137,621	66
92120 MANAGEMENT-CLASS	562,578	550,103	627,915	77,812
92150 O/T-CLASSIFIED	156,993	169,785	35,531	(134,254)
92210 INSTR AIDES	1,141,972	1,142,901	1,197,158	54,257
92250 O/T-INSTR AIDES	807	-	-	-
92310 HOURLY STUDENTS	1,183,760	1,173,863	1,327,041	153,178
92320 HOURLY NON-STUDENTS	576,869	558,539	102,183	(456,356)
92330 PERM PART-TIME	198,287	221,653	402,717	181,064
92350 O/T NON-INSTR	7	-	-	-
92410 HRLY-INSTR AIDES-STUDENTS	259,968	216,708	325,482	108,774
92420 HRLY INSTR AIDES NON-STUDENTS	84,236	64,769	-	(64,769)
92430 PERM P/T INSTR AIDES/OTHER	160,242	141,856	269,884	128,028
TOTAL CLASSIFIED SALARIES	\$ 15,328,375	\$ 14,862,795	\$ 15,618,819	\$ 756,024

*UNAUDITED

FRESNO CITY
COLLEGE

STATE CENTER COMMUNITY COLLEGE DISTRICT
2013-14 GENERAL FUND - EXPENDITURES
FINAL BUDGET

FUNDS 11 & 12

<u>SUMMARY BY LOCATION</u>	<u>2011-12 ACTUAL</u>	<u>2012-13 ACTUAL*</u>	<u>2013-14 PROPOSED</u>	<u>INC./(DEC.) FY14 VS. FY13</u>
93000-EMPLOYEE BENEFITS				
93110 STRS-INSTRUCTIONAL	\$ 2,346,580	\$ 2,380,335	\$ 2,702,471	\$ 322,136
93130 STRS NON-INSTR	795,288	807,096	910,159	103,063
93210 PERS-INSTRUCTIONAL	186,841	194,937	208,742	13,805
93230 PERS NON-INSTR	1,377,630	1,390,809	1,485,708	94,899
93310 OASDI-INSTRUCTIONAL	560,903	569,204	599,073	29,869
93330 OASDI NON-INSTR	1,109,565	1,072,947	1,159,836	86,889
93410 H&W-INSTRUCTIONAL	3,896,279	3,791,700	3,976,916	185,216
93430 H&W NON-INSTR	4,207,465	4,034,410	4,377,211	342,801
93510 SUI-INSTRUCTIONAL	533,692	363,212	24,067	(339,145)
93530 SUI NON-INSTR	387,537	256,678	38,368	(218,310)
93610 WORK COMP-INSTRUCTIONAL	573,803	556,036	611,423	55,387
93630 WORK COMP NON-INSTR	431,295	407,826	440,558	32,732
93710 PARS-INSTRUCTIONAL	75,731	77,881	16,509	(61,372)
93730 PARS NON-INSTR	34,136	39,557	33,527	(6,030)
93930 OTHER EMP BEN NON-INSTR	93,333	13,333	-	(13,333)
TOTAL EMPLOYEE BENEFITS	\$ 16,610,078	\$ 15,955,961	\$ 16,584,568	\$ 628,607
94000 SUPPLIES & MATERIALS				
94310 INSTR SUPPLIES	\$ 485,782	\$ 458,392	\$ 395,872	\$ (62,520)
94315 SOFTWARE-INSTRUCTIONAL	11,970	14,896	350,325	335,429
94320 MATERIAL FEES SUPPLIES	-	12,082	5,000	(7,082)
94410 OFFICE SUPPLIES	187,540	210,379	261,600	51,221
94415 SOFTWARE NON-INSTR	9,408	165	11,220	11,055
94425 OPERATIONAL SUPPLIES	147,692	170,959	178,436	7,477
94490 OTHER SUPPLIES	304,194	299,068	363,160	64,092
94510 NEWSPAPERS	6,257	11,171	4,200	(6,971)
94515 NON-PRINT MEDIA	5,444	2,256	370	(1,886)
94530 PUBLICATIONS/CATALOGS	598	3,703	8,100	4,397
TOTAL SUPPLIES & MATERIALS	\$ 1,158,885	\$ 1,183,071	\$ 1,578,283	\$ 395,212

*UNAUDITED

<u>SUMMARY BY LOCATION</u>	<u>2011-12 ACTUAL</u>	<u>2012-13 ACTUAL*</u>	<u>2013-14 PROPOSED</u>	<u>INC./(DEC.) FY14 VS. FY13</u>
95000-OTHER OPER. EXP. & SERVICES				
95110 ELECTRICITY & GAS	\$ 35,387	\$ 37,640	\$ -	\$ (37,640)
95125 TELE/PAGER/CELL SERVICE	61,075	62,620	68,814	6,194
95190 OTHER UTILITY SERVICES	-	655	-	(655)
95210 EQUIPMENT RENTAL	47,584	38,029	9,000	(29,029)
95215 BLDG/ROOM RENTAL	21,536	23,669	57,400	33,731
95220 VEHICLE REPR & MAINT	8,836	10,044	14,900	4,856
95225 EQUIP REPR & MAINT	343,557	310,681	398,008	87,327
95230 ALARM SYSTEM	1,230	4,206	1,700	(2,506)
95235 HARDWARE MAINT AGREEMENTS	710,371	755,903	307,835	(448,068)
95240 SOFTWARE LICENSE/MAINT	-	-	315,347	315,347
95310 CONFERENCE	197,054	206,968	405,407	198,439
95315 MILEAGE	21,609	21,446	25,989	4,543
95320 CHARTER SERVICE	334	205	400	195
95325 FIELD TRIPS	23,316	50,281	130,181	79,900
95330 HOSTING EVENTS/WORKSHOPS	40,478	134,110	105,891	(28,219)
95410 DUES/MEMBERSHIPS	40,191	43,849	65,240	21,391
95525 MEDICAL SERVICES	491	-	-	-
95530 CONTRACT LABOR/SERVICES	420,056	492,852	704,023	211,171
95531 CONTRACT LABOR/SERVICES-INSTR	157,704	91,835	266,000	174,165
95535 ARMORED CAR/COURIER SERVICES	15,525	16,552	18,200	1,648
95555 ACCREDITATION SERVICES	46,718	39,561	46,158	6,597
95620 INSURANCE	8,585	4,264	10,000	5,736
95640 STUDENT INS	86,105	58,430	93,681	35,251
95710 ADVERTISING	9,943	11,021	33,437	22,416
95715 PROMOTIONS	24,875	15,228	40,821	25,593
95720 PRINTING/BINDING/DUPLICATING	61,640	27,946	74,791	46,845
95725 POSTAGE/SHIPPING	71,187	78,586	92,861	14,275
95915 CASH (OVER)/SHORT	(35)	(166)	100	266

*UNAUDITED

FRESNO CITY
COLLEGE

STATE CENTER COMMUNITY COLLEGE DISTRICT
2013-14 GENERAL FUND - EXPENDITURES
FINAL BUDGET

FUNDS 11 & 12

<u>SUMMARY BY LOCATION</u>	<u>2011-12 ACTUAL</u>	<u>2012-13 ACTUAL*</u>	<u>2013-14 PROPOSED</u>	<u>INC./(DEC.) FY14 VS. FY13</u>
95920 ADMIN OVERHEAD COSTS	198,154	226,507	230,451	3,944
95921 BANK/MERCHANT FEES	-	121,694	112,000	(9,694)
95926 CHARGE BACK-MAIL SERVICES	(5,730)	(6,257)	1,750	8,007
95927 CHARGE BACK-PRODUCTION SVCS.	(20,517)	(26,657)	15,075	41,732
95928 CHARGE BACK-TRANSPORTATION	98,095	107,908	50,914	(56,994)
95930 PRIOR YEAR EXPENSES	-	-	500	500
95935 BAD DEBT EXPENSE	384,244	612,430	354,300	(258,130)
95990 MISCELLANEOUS	135,545	22,054	27,364	5,310
TOTAL OTHER OPER. EXP. & SERVICES	\$ 3,245,143	\$ 3,594,094	\$ 4,078,538	\$ 484,444
TOTAL FOR OBJECTS 91000-95999	\$ 79,144,289	\$ 79,037,067	\$ 82,934,553	\$ 3,897,486
96000-CAPITAL OUTLAY				
96200-SITE IMPROVEMENT				
96210 CONSTRUCTION	\$ 39,000	\$ 167,425	\$ 144,862	\$ (22,563)
96225 ENGINEERING SERVICES	-	20,570	-	(20,570)
96290 FEES & OTHER CHARGES	554	1,239	-	(1,239)
96400-BLDG RENOVATION & IMPROVEMENT				
96410 CONSTRUCTION	359,581	74,715	1,134,698	1,059,983
96415 CONSULTANT SERVICES	2,979	2,779	-	(2,779)
96420 ARCHITECT SERVICES	33,010	1,552	8,000	6,448
96425 ENGINEERING SERVICES	21,490	1,475	-	(1,475)
96440 INSPECTION SERVICES	5,050	890	-	(890)
96445 TESTING SERVICES	2,700	1,875	-	(1,875)
96490 FEES & OTHER CHARGES	4,366	2,139	-	(2,139)
96500-NEW EQUIPMENT				
96510 NEW-EQUIPMENT LT \$5,000	1,057,312	1,752,812	1,687,585	(65,227)
96512 NEW-EQUIPMENT GT \$5,000	829,214	927,720	927,214	(506)
96520 NEW-VEHICLES	40,940	91,048	37,500	(53,548)
96800-LIBRARY BOOKS & MEDIA				
96810 LIBRARY BOOKS	109,436	167,055	119,362	(47,693)
TOTAL CAPITAL OUTLAY	\$ 2,505,632	\$ 3,213,294	\$ 4,059,221	\$ 845,927

*UNAUDITED

FRESNO CITY
COLLEGE

STATE CENTER COMMUNITY COLLEGE DISTRICT
2013-14 GENERAL FUND - EXPENDITURES
FINAL BUDGET

FUNDS 11 & 12

<u>SUMMARY BY LOCATION</u>	<u>2011-12 ACTUAL</u>	<u>2012-13 ACTUAL*</u>	<u>2013-14 PROPOSED</u>	<u>INC./(DEC.) FY14 VS. FY13</u>
97000-OTHER OUTGO				
97210 INTRAFUND TRANSFER OUT	\$ 270,000	\$ -	\$ 269,000	\$ 269,000
97310 INTERFUND TRANSFER OUT	-	-	1,022,000	1,022,000
97510 CURR YR-FINANCIAL AID PAYMENTS	14,300	20,629	-	(20,629)
97610 PAYMENTS TO STUDENTS	736,861	759,665	678,633	(81,032)
TOTAL OTHER OUTGO	\$ 1,021,161	\$ 780,294	\$ 1,969,633	\$ 1,189,339
TOTAL FOR OBJECTS 96000-97999	\$ 3,526,793	\$ 3,993,588	\$ 6,028,854	\$ 2,035,266
TOTAL FRESNO CITY COLLEGE	\$ 82,671,082	\$ 83,030,655	\$ 88,963,407	\$ 5,932,752

*UNAUDITED

FRESNO CITY
COLLEGE

STATE CENTER COMMUNITY COLLEGE DISTRICT
2013-14 GENERAL FUND - EXPENDITURES
FINAL BUDGET

UNRESTRICTED
FUND 11

<u>SUMMARY BY LOCATION</u>	<u>2011-12 ACTUAL</u>	<u>2012-13 ACTUAL*</u>	<u>2013-14 PROPOSED</u>	<u>INC./(DEC.) FY14 VS. FY13</u>
91000-ACADEMIC SALARIES				
91110 REG.GRADED CLASSES	\$ 23,503,155	\$ 22,908,198	\$ 23,754,602	\$ 846,404
91125 REG SABBATICAL	-	-	103,431	103,431
91130 TEMP.GRADED CLASSES	166,909	365,806	50,860	(314,946)
91210 REG-MANAGEMENT	2,761,232	2,484,123	2,623,691	139,568
91215 REG-COUNSELORS	1,856,013	1,639,360	1,868,460	229,100
91220 REG NON-MANAGEMENT	2,379,999	2,473,092	2,489,047	15,955
91310 HOURLY, GRADED CLASSES	5,131,036	5,714,921	5,973,058	258,137
91320 OVERLOAD, GRADED CLASSES	1,159,471	1,175,675	1,378,485	202,810
91330 HRLY-SUMMER SESSIONS	816,761	990,026	1,169,194	179,168
91335 HRLY-SUBSTITUTES	207,084	255,135	135,479	(119,656)
91415 HRLY NON-MANAGEMENT	1,047,493	1,312,466	1,163,669	(148,797)
TOTAL ACADEMIC SALARIES	\$ 39,029,153	\$ 39,318,802	\$ 40,709,976	\$ 1,391,174
92000-CLASSIFIED SALARIES				
92110 REG-CLASSIFIED	\$ 8,760,618	\$ 8,507,427	\$ 9,046,196	\$ 538,769
92115 CONFIDENTIAL	146,534	137,555	137,621	66
92120 MANAGEMENT-CLASS	562,578	550,103	627,915	77,812
92150 O/T-CLASSIFIED	142,061	125,646	-	(125,646)
92210 INSTR AIDES	1,062,520	1,077,691	1,135,069	57,378
92250 O/T-INSTR AIDES	807	-	-	-
92310 HOURLY STUDENTS	338,448	249,122	424,927	175,805
92320 HOURLY NON-STUDENTS	309,223	204,355	-	(204,355)
92330 PERM PART-TIME	100,413	109,568	226,150	116,582
92350 O/T NON-INSTR	7	-	-	-
92410 HRLY-INSTR AIDES-STUDENTS	180,366	212,660	229,066	16,406
92420 HRLY INSTR AIDES NON-STUDENTS	84,236	4,634	-	(4,634)
92430 PERM P/T INSTR AIDES/OTHER	104,879	138,619	205,943	67,324
TOTAL CLASSIFIED SALARIES	\$ 11,792,690	\$ 11,317,380	\$ 12,032,887	\$ 715,507
93000-EMPLOYEE BENEFITS				
93110 STRS-INSTRUCTIONAL	\$ 2,317,623	\$ 2,336,220	\$ 2,645,353	\$ 309,133
93130 STRS NON-INSTR	574,415	583,427	621,743	38,316

*UNAUDITED

FRESNO CITY
COLLEGE

STATE CENTER COMMUNITY COLLEGE DISTRICT
2013-14 GENERAL FUND - EXPENDITURES
FINAL BUDGET

UNRESTRICTED
FUND 11

<u>SUMMARY BY LOCATION</u>	<u>2011-12 ACTUAL</u>	<u>2012-13 ACTUAL*</u>	<u>2013-14 PROPOSED</u>	<u>INC./(DEC.) FY14 VS. FY13</u>
93210 PERS-INSTRUCTIONAL	176,073	187,492	201,638	14,146
93230 PERS NON-INSTR	1,088,267	1,103,460	1,194,949	91,489
93310 OASDI-INSTRUCTIONAL	545,999	554,010	583,763	29,753
93330 OASDI NON-INSTR	860,651	830,300	905,839	75,539
93410 H&W-INSTRUCTIONAL	3,827,387	3,714,227	3,875,085	160,858
93430 H&W NON-INSTR	3,282,741	3,187,757	3,449,278	261,521
93510 SUI-INSTRUCTIONAL	523,824	355,318	16,998	(338,320)
93530 SUI NON-INSTR	288,069	189,856	9,368	(180,488)
93610 WORK COMP-INSTRUCTIONAL	562,051	543,030	596,772	53,742
93630 WORK COMP NON-INSTR	321,025	300,095	324,276	24,181
93710 PARS-INSTRUCTIONAL	70,303	71,588	11,378	(60,210)
93730 PARS NON-INSTR	9,248	13,364	17,591	4,227
93930 OTHER EMP BEN NON-INSTR	93,333	13,333	-	(13,333)
TOTAL EMPLOYEE BENEFITS	\$ 14,541,009	\$ 13,983,477	\$ 14,454,031	\$ 470,554
94000-SUPPLIES & MATERIALS				
94310 INSTR SUPPLIES	\$ 275,325	\$ 249,339	\$ 313,026	\$ 63,687
94315 SOFTWARE-INSTRUCTIONAL	9,225	2,880	345,325	342,445
94320 MATERIAL FEES SUPPLIES	-	12,082	5,000	(7,082)
94410 OFFICE SUPPLIES	135,501	142,763	154,847	12,084
94415 SOFTWARE NON-INSTR	8,948	165	11,000	10,835
94425 OPERATIONAL SUPPLIES	147,640	170,959	178,436	7,477
94490 OTHER SUPPLIES	196,948	203,987	242,716	38,729
94510 NEWSPAPERS	6,257	11,171	4,200	(6,971)
94515 NON-PRINT MEDIA	1,827	710	370	(340)
94530 PUBLICATIONS/CATALOGS	449	166	6,100	5,934
TOTAL SUPPLIES & MATERIALS	\$ 782,120	\$ 794,222	\$ 1,261,020	\$ 466,798
95000-OTHER OPER. EXP. & SERVICES				
95110 ELECTRICITY & GAS	\$ 35,387	\$ 37,640	\$ -	\$ (37,640)
95125 TELE/PAGER/CELL SERVICE	56,487	57,854	62,201	4,347
95190 OTHER UTILITY SERVICES	-	655	-	(655)
95210 EQUIPMENT RENTAL	35,979	35,664	7,300	(28,364)

*UNAUDITED

FRESNO CITY
COLLEGE

STATE CENTER COMMUNITY COLLEGE DISTRICT
2013-14 GENERAL FUND - EXPENDITURES
FINAL BUDGET

UNRESTRICTED
FUND 11

<u>SUMMARY BY LOCATION</u>	<u>2011-12 ACTUAL</u>	<u>2012-13 ACTUAL*</u>	<u>2013-14 PROPOSED</u>	<u>INC./(DEC.) FY14 VS. FY13</u>
95215 BLDG/ROOM RENTAL	8,561	8,475	34,900	26,425
95220 VEHICLE REPR & MAINT	7,035	7,860	12,400	4,540
95225 EQUIP REPR & MAINT	312,626	288,509	350,028	61,519
95230 ALARM SYSTEM	1,230	4,206	1,700	(2,506)
95235 HARDWARE MAINT AGREEMENTS	545,359	596,924	-	(596,924)
95240 SOFTWARE LICENSE/MAINT	-	-	257,522	257,522
95310 CONFERENCE	81,061	59,109	142,600	83,491
95315 MILEAGE	11,275	11,977	15,000	3,023
95325 FIELD TRIPS	4,488	6,920	99,408	92,488
95330 HOSTING EVENTS/WORKSHOPS	3,040	24,355	18,000	(6,355)
95410 DUES/MEMBERSHIPS	34,741	39,539	58,068	18,529
95530 CONTRACT LABOR/SERVICES	142,469	161,806	400,770	238,964
95531 CONTRACT LABOR/SERVICES-INSTR	157,704	91,149	266,000	174,851
95535 ARMORED CAR/COURIER SERVICES	14,175	16,552	18,200	1,648
95555 ACCREDITATION SERVICES	44,018	34,321	46,158	11,837
95620 INSURANCE	4,077	-	10,000	10,000
95640 STUDENT INS	140	153	34,681	34,528
95710 ADVERTISING	8,750	10,214	11,900	1,686
95715 PROMOTIONS	16,255	-	5,750	5,750
95720 PRINTING/BINDING/DUPLICATING	38,905	16,509	30,250	13,741
95725 POSTAGE/SHIPPING	71,005	78,445	80,175	1,730
95915 CASH (OVER)/SHORT	(35)	(166)	100	266
95920 ADMIN OVERHEAD COSTS	(34,182)	(79,016)	(20,000)	59,016
95921 BANK/MERCHANT FEES	-	121,694	112,000	(9,694)
95926 CHARGE BACK-MAIL SERVICES	(14,292)	(10,198)	250	10,448
95927 CHARGE BACK-PRODUCTION SVCS.	(31,750)	(34,004)	5,000	39,004
95928 CHARGE BACK-TRANSPORTATION	83,155	80,399	42,900	(37,499)
95930 PRIOR YEAR EXPENSES	-	-	500	500
95935 BAD DEBT EXPENSE	367,570	611,756	353,800	(257,956)
95990 MISCELLANEOUS	112,450	5,772	15,000	9,228
TOTAL OPER. EXP. & SERVICES	\$ 2,117,683	\$ 2,285,073	\$ 2,472,561	\$ 187,488
TOTAL FOR OBJECTS 91000-95999	\$ 68,262,655	\$ 67,698,954	\$ 70,930,475	\$ 3,231,521

*UNAUDITED

FRESNO CITY
COLLEGE

STATE CENTER COMMUNITY COLLEGE DISTRICT
2013-14 GENERAL FUND - EXPENDITURES
FINAL BUDGET

UNRESTRICTED
FUND 11

<u>SUMMARY BY LOCATION</u>	<u>2011-12 ACTUAL</u>	<u>2012-13 ACTUAL*</u>	<u>2013-14 PROPOSED</u>	<u>INC./(DEC.) FY14 VS. FY13</u>
96000-CAPITAL OUTLAY				
96200-SITE IMPROVEMENT				
96210 CONSTRUCTION	\$ 39,000	\$ 167,425	\$ 144,862	\$ (22,563)
96225 ENGINEERING SERVICES	-	20,570	-	(20,570)
96290 FEES & OTHER CHARGES	554	1,239	-	(1,239)
96400-BLDG RENOVATION & IMPROVEMENT				
96410 CONSTRUCTION	284,329	68,489	1,034,698	966,209
96415 CONSULTANT SERVICES	1,890	1,312	-	(1,312)
96420 ARCHITECT SERVICES	21,613	863	8,000	7,137
96425 ENGINEERING SERVICES	16,880	800	-	(800)
96440 INSPECTION SERVICES	5,050	140	-	(140)
96445 TESTING SERVICES	2,700	1,875	-	(1,875)
96490 FEES & OTHER CHARGES	3,846	2,139	-	(2,139)
96500-NEW EQUIPMENT				
96510 NEW-EQUIPMENT LT \$5,000	530,562	1,368,418	1,053,274	(315,144)
96512 NEW-EQUIPMENT GT \$5,000	416,861	413,184	688,050	274,866
96520 NEW-VEHICLES	40,940	56,049	37,500	(18,549)
96800-LIBRARY BOOKS & MEDIA				
96810 LIBRARY BOOKS	10,416	35	5,000	4,965
TOTAL CAPITAL OUTLAY	\$ 1,374,641	\$ 2,102,538	\$ 2,971,384	\$ 868,846
97000-OTHER OUTGO				
97210 INTRAFUND TRANSFER OUT	\$ 270,000	\$ -	\$ 269,000	\$ 269,000
97310 INTERFUND TRANSFER OUT	-	-	1,022,000	1,022,000
TOTAL OTHER OUTGO	\$ 270,000	\$ -	\$ 1,291,000	\$ 1,291,000
TOTAL FOR OBJECTS 96000-97999	\$ 1,644,641	\$ 2,102,538	\$ 4,262,384	\$ 2,159,846
TOTAL FRESNO CITY COLLEGE	\$ 69,907,296	\$ 69,801,492	\$ 75,192,859	\$ 5,391,367

*UNAUDITED

FRESNO CITY
COLLEGE

STATE CENTER COMMUNITY COLLEGE DISTRICT
2013-14 GENERAL FUND - EXPENDITURES
FINAL BUDGET

RESTRICTED
FUND 12

<u>SUMMARY BY LOCATION</u>	<u>2011-12 ACTUAL</u>	<u>2012-13 ACTUAL*</u>	<u>2013-14 PROPOSED</u>	<u>INC./(DEC.) FY14 VS. FY13</u>
91000-ACADEMIC SALARIES				
91110 REG.GRADED CLASSES	\$ 202,300	\$ 371,579	\$ 387,184	\$ 15,605
91210 REG-MANAGEMENT	473,417	451,344	486,992	35,648
91215 REG-COUNSELORS	1,245,214	1,065,212	1,218,625	153,413
91220 REG NON-MANAGEMENT	715,823	752,233	735,565	(16,668)
91310 HOURLY,GRADED CLASSES	142,412	171,803	90,717	(81,086)
91320 OVERLOAD,GRADED CLASSES	7,174	19,021	31,997	12,976
91330 HRLY-SUMMER SESSIONS	65,276	107,566	149,287	41,721
91415 HRLY NON-MANAGEMENT	921,039	1,183,586	1,264,002	80,416
TOTAL ACADEMIC SALARIES	\$ 3,772,655	\$ 4,122,344	\$ 4,364,369	\$ 242,025
92000-CLASSIFIED SALARIES				
92110 REG-CLASSIFIED	\$ 2,095,504	\$ 1,977,636	\$ 2,147,091	\$ 169,455
92150 O/T-CLASSIFIED	14,932	44,139	35,531	(8,608)
92210 INSTR AIDES	79,452	65,210	62,089	(3,121)
92310 HOURLY STUDENTS	845,312	924,741	902,114	(22,627)
92320 HOURLY NON-STUDENTS	267,646	354,184	102,183	(252,001)
92330 PERM PART-TIME	97,874	112,085	176,567	64,482
92410 HRLY-INSTR AIDES-STUDENTS	79,602	4,048	96,416	92,368
92420 HRLY INSTR AIDES NON-STUDENTS	-	60,135	-	(60,135)
92430 PERM P/T INSTR AIDES/OTHER	55,363	3,237	63,941	60,704
TOTAL CLASSIFIED SALARIES	\$ 3,535,685	\$ 3,545,415	\$ 3,585,932	\$ 40,517
93000-EMPLOYEE BENEFITS				
93110 STRS-INSTRUCTIONAL	\$ 28,957	\$ 44,115	\$ 57,118	\$ 13,003
93130 STRS NON-INSTR	220,873	223,669	288,416	64,747
93210 PERS-INSTRUCTIONAL	10,768	7,445	7,104	(341)
93230 PERS NON-INSTR	289,363	287,349	290,759	3,410
93310 OASDI-INSTRUCTIONAL	14,904	15,194	15,310	116
93330 OASDI NON-INSTR	248,914	242,647	253,997	11,350
93410 H&W-INSTRUCTIONAL	68,892	77,473	101,831	24,358
93430 H&W NON-INSTR	924,724	846,653	927,933	81,280
93510 SUI-INSTRUCTIONAL	9,868	7,894	7,069	(825)

*UNAUDITED

FRESNO CITY
COLLEGE

STATE CENTER COMMUNITY COLLEGE DISTRICT
2013-14 GENERAL FUND - EXPENDITURES
FINAL BUDGET

RESTRICTED
FUND 12

<u>SUMMARY BY LOCATION</u>	<u>2011-12 ACTUAL</u>	<u>2012-13 ACTUAL*</u>	<u>2013-14 PROPOSED</u>	<u>INC./(DEC.) FY14 VS. FY13</u>
93530 SUI NON-INSTR	99,468	66,822	29,000	(37,822)
93610 WORK COMP-INSTRUCTIONAL	11,752	13,006	14,651	1,645
93630 WORK COMP NON-INSTR	110,270	107,731	116,282	8,551
93710 PARS-INSTRUCTIONAL	5,428	6,293	5,131	(1,162)
93730 PARS NON-INSTR	24,888	26,193	15,936	(10,257)
TOTAL EMPLOYEE BENEFITS	\$ 2,069,069	\$ 1,972,484	\$ 2,130,537	\$ 158,053
94000-SUPPLIES & MATERILAS				
94310 INSTR SUPPLIES	\$ 210,457	\$ 209,053	\$ 82,846	\$ (126,207)
94315 SOFTWARE-INSTRUCTIONAL	2,745	12,016	5,000	(7,016)
94410 OFFICE SUPPLIES	52,039	67,616	106,753	39,137
94415 SOFTWARE NON-INSTR	460	-	220	220
94425 OPERATIONAL SUPPLIES	52	-	-	-
94490 OTHER SUPPLIES	107,246	95,081	120,444	25,363
94515 NON-PRINT MEDIA	3,617	1,546	-	(1,546)
94530 PUBLICATIONS/CATALOGS	149	3,537	2,000	(1,537)
TOTAL SUPPLIES & MATERIALS	\$ 376,765	\$ 388,849	\$ 317,263	\$ (71,586)
95000-OTHER OPER. EXP. & SERVICES				
95125 TELE/PAGER/CELL SERVICE	\$ 4,588	\$ 4,766	\$ 6,613	\$ 1,847
95210 EQUIPMENT RENTAL	11,605	2,365	1,700	(665)
95215 BLDG/ROOM RENTAL	12,975	15,194	22,500	7,306
95220 VEHICLE REPR & MAINT	1,801	2,184	2,500	316
95225 EQUIP REPR & MAINT	30,931	22,172	47,980	25,808
95235 HARDWARE MAINT AGREEMENTS	165,012	158,979	307,835	148,856
95240 SOFTWARE LICENSE/MAINT	-	-	57,825	57,825
95310 CONFERENCE	115,993	147,859	262,807	114,948
95315 MILEAGE	10,334	9,469	10,989	1,520
95320 CHARTER SERVICE	334	205	400	195
95325 FIELD TRIPS	18,828	43,361	30,773	(12,588)
95330 HOSTING EVENTS/WORKSHOPS	37,438	109,755	87,891	(21,864)
95410 DUES/MEMBERSHIPS	5,450	4,310	7,172	2,862
95525 MEDICAL SERVICES	491	-	-	-

*UNAUDITED

FRESNO CITY
COLLEGE

STATE CENTER COMMUNITY COLLEGE DISTRICT
2013-14 GENERAL FUND - EXPENDITURES
FINAL BUDGET

RESTRICTED
FUND 12

<u>SUMMARY BY LOCATION</u>	<u>2011-12 ACTUAL</u>	<u>2012-13 ACTUAL*</u>	<u>2013-14 PROPOSED</u>	<u>INC./(DEC.) FY14 VS. FY13</u>
95530 CONTRACT LABOR/SERVICES	277,587	331,046	303,253	(27,793)
95531 CONTRACT LABOR/SERVICES-INSTR	-	686	-	(686)
95535 ARMORED CAR/COURIER SERVICES	1,350	-	-	-
95555 ACCREDITATION SERVICES	2,700	5,240	-	(5,240)
95620 INSURANCE	4,508	4,264	-	(4,264)
95640 STUDENT INS	85,965	58,277	59,000	723
95710 ADVERTISING	1,193	807	21,537	20,730
95715 PROMOTIONS	8,620	15,228	35,071	19,843
95720 PRINTING/BINDING/DUPLICATING	22,735	11,437	44,541	33,104
95725 POSTAGE/SHIPPING	182	141	12,686	12,545
95920 ADMIN OVERHEAD COSTS	232,336	305,523	250,451	(55,072)
95926 CHARGE BACK-MAIL SERVICES	8,562	3,941	1,500	(2,441)
95927 CHARGE BACK-PRODUCTION SVCS.	11,233	7,347	10,075	2,728
95928 CHARGE BACK-TRANSPORTATION	14,940	27,509	8,014	(19,495)
95935 BAD DEBT EXPENSE	16,674	674	500	(174)
95990 MISCELLANEOUS	23,095	16,282	12,364	(3,918)
TOTAL OTHER OPER. EXP. & SERVICES	\$ 1,127,460	\$ 1,309,021	\$ 1,605,977	\$ 296,956
TOTAL FOR OBJECTS 91000-95999	\$ 10,881,634	\$ 11,338,113	\$ 12,004,078	\$ 665,965
96000-CAPITAL OUTLAY				
96400-BLDG RENOVATION & IMPROVEMENT				
96410 CONSTRUCTION	\$ 75,252	\$ 6,226	\$ 100,000	\$ 93,774
96415 CONSULTANT SERVICES	1,089	1,467	-	(1,467)
96420 ARCHITECT SERVICES	11,397	689	-	(689)
96425 ENGINEERING SERVICES	4,610	675	-	(675)
96440 INSPECTION SERVICES	-	750	-	(750)
96490 FEES & OTHER CHARGES	520	-	-	-
96500-NEW EQUIPMENT				
96510 NEW-EQUIPMENT LT \$5,000	526,750	384,394	634,311	249,917
96512 NEW-EQUIPMENT GT \$5,000	412,353	514,536	239,164	(275,372)
96520 NEW-VEHICLES	-	34,999	-	(34,999)

*UNAUDITED

FRESNO CITY
COLLEGE

STATE CENTER COMMUNITY COLLEGE DISTRICT
2013-14 GENERAL FUND - EXPENDITURES
FINAL BUDGET

RESTRICTED
FUND 12

<u>SUMMARY BY LOCATION</u>	<u>2011-12 ACTUAL</u>	<u>2012-13 ACTUAL*</u>	<u>2013-14 PROPOSED</u>	<u>INC./(DEC.) FY14 VS. FY13</u>
96800-LIBRARY BOOKS & MEDIA				
96810 LIBRARY BOOKS	99,020	167,020	114,362	(52,658)
TOTAL CAPITAL OUTLAY	\$ 1,130,991	\$ 1,110,756	\$ 1,087,837	\$ (22,919)
97000-OTHER OUTGO				
97510 CURR YR-FINANCIAL AID PAYMENTS	\$ 14,300	\$ 20,629	\$ -	\$ (20,629)
97610 PAYMENTS TO STUDENTS	736,861	759,665	678,633	(81,032)
TOTAL OTHER OUTGO	\$ 751,161	\$ 780,294	\$ 678,633	\$ (101,661)
TOTAL FOR OBJECTS 96000-97999	\$ 1,882,152	\$ 1,891,050	\$ 1,766,470	\$ (124,580)
TOTAL FRESNO CITY COLLEGE	\$ 12,763,786	\$ 13,229,163	\$ 13,770,548	\$ 541,385

*UNAUDITED

RC Budget
Summary

REEDLEY COLLEGE BUDGET SUMMARY

Reedley College was established in May 1926. In 1956 the college relocated to its current site at 995 North Reed Avenue. On July 1, 1964, the college was united with Fresno City College, to create the State Center Community College District.

In 1980 the name of Reedley College was changed to Kings River Community College and, subsequently, in September 1997 the Board of Trustees restored the name to Reedley College effective July 1, 1998.

Located at the foot of the Sierra Nevada mountain range and bordered by the Kings River, the college offers a unique blend of urban sophistication and rural values. The Reedley community, located 30 minutes from Fresno, is within a two-hour drive of three popular recreational areas: Kings Canyon National Forest, Sequoia National Forest and Yosemite National Park.

The campus consists of 66 buildings with a total of approximately 409,976 square feet located on 110.8 acres. The campus also includes a 310 acre college farm consisting of prime agricultural land.

Reedley College offers a wide variety of educational opportunities. Students may choose to earn a two-year associate in arts or science degree, a certificate of achievement or completion, or transfer to a four-year university. Students may also gain career skills by attending one of the college's occupational programs. These programs are designed to give practical training for the careers of today and for the next century. Programs operate on a 17 ½ -week semester system consisting of fall and spring terms.

Reedley College provides unique curricula in its land and forestry programs and provides occupational programs, including: computer technology, aviation maintenance, agriculture, mechanized ag, industrial technology, and dental assisting. Reedley College is one of 11 California community college campuses to provide on-campus housing or dormitory living.

Reedley College has created a legacy of serving surrounding communities with quality education and will continue to provide innovation and guidance to maintain its status as a leader in education.

In preparing the 2013-14 budget, communication with the Reedley College faculty, staff, and students continues to be at a very high level to encourage the exchange of information relative to the federal and state economic crisis and to solicit suggestions for revenue enhancement and cost containment opportunities. The budget provides reasonable access for students' educational opportunities and strives to maintain employment of permanent employees.

In addition to comprehensive programs at Reedley College, the college operates several education centers in neighboring communities. The programs are concentrated at the Madera Center and the Oakhurst outreach site.

Madera Center

The Madera Center has been in operation for 27 years, initially operating at Madera High School. In August 1996 State Center Community College District opened a dedicated site for Madera Community College Center. The center is situated on 114 acres off of Highway 99 on Avenue 12 at the edge of the City of Madera. The initial campus consisted of 24 re-locatable classrooms and a permanent student services building along with a re-locatable classroom to house the child development learning center and child care related programs.

A permanent 26,000-square-foot education and administrative building and utility/maintenance facility were completed for the 2000-01 school year. Funding from the 2001-02 state budget act funded the academic village complex completed in January 2004. The 50,000 square feet of classroom, laboratory, and office space includes academic classrooms and offices, as well as components and laboratory space for biology, physical science, chemistry, computer studies, business, art, and a licensed vocational nursing and LVN - RN program. Furthermore, the project provided funding to retrofit the educational/administrative building housing the library, student services, and administrative offices.

As a result of funding from local bond and business donations, a full service physical education program and facilities has been completed, including a fitness center, aerobic center, and softball field complex.

Additionally, the construction of a center for advanced manufacturing opened in fall 2009. The 7,750-square-foot center supports the maintenance mechanic program and future career technical courses that will address local manufacturing business needs. Madera Center annually serves 4,211 students, generating a full-time equivalency of approximately 1,740 students per year. The center offers a wide variety of academic, basic skills, and occupational

programs and opportunities for students. Utilizing services and course catalogs from its parent institution Reedley College, the Madera Center offers over 515 courses each year in 38 areas of study and gives students a choice of transfer, associate degree, certificates of achievement, and certificates of completion including LVN and LVN – RN programs.

Oakhurst Center

Oakhurst Center, serving 1,028 students annually and generating a full-time equivalency of approximately 260 students per year, was established as a result of Legislative mandate (Senate Bill 1607). In fall 1996 the campus relocated from Yosemite High School to its current location in the central business district of Oakhurst. In April 1999 the district acquired the 2.7 acres housing the Oakhurst Center campus. The 100 academic and occupational education courses are taught annually in nine re-locatable classrooms.

Included within the site are two distance learning classrooms allowing connectivity to sister campuses at Willow International Community College Center, Madera Center, Reedley College, and Fresno City College. Also included are a science lab, a computer lab, and an open computer lab established in 2008 for student access. Two additional re-locatable

classrooms and a restroom were added to the Oakhurst site in summer 2009.

Following are budget summaries by object for the 2013-14 fiscal year for Reedley College and Madera and Oakhurst Centers:

STATE CENTER COMMUNITY COLLEGE DISTRICT
2013-14 GENERAL FUND - EXPENDITURES
FINAL BUDGET

<u>SUMMARY BY LOCATION</u>	<u>2011-12 ACTUAL</u>	<u>2012-13 ACTUAL*</u>	<u>2013-14 PROPOSED</u>	<u>INC./(DEC.) FY14 VS. FY13</u>
91000-ACADEMIC SALARIES				
91110 REG.GRADED CLASSES	\$ 8,424,124	\$ 8,221,914	\$ 8,058,192	\$ (163,722)
91210 REG-MANAGEMENT	1,557,425	1,310,947	1,529,322	218,375
91215 REG-COUNSELORS	1,209,504	1,110,240	1,196,119	85,879
91220 REG NON-MANAGEMENT	1,786,388	1,854,171	1,699,654	(154,517)
91310 HOURLY, GRADED CLASSES	1,631,329	1,328,311	2,072,806	744,495
91320 OVERLOAD, GRADED CLASSES	461,812	461,243	452,140	(9,103)
91330 HRLY-SUMMER SESSIONS	168,973	153,909	219,110	65,201
91335 HRLY-SUBSTITUTES	20,702	9,708	10,000	292
91415 HRLY NON-MANAGEMENT	948,917	1,048,947	1,057,274	8,327
TOTAL ACADEMIC SALARIES	\$ 16,209,174	\$ 15,499,390	\$ 16,294,617	\$ 795,227
92000-CLASSIFIED SALARIES				
92110 REG-CLASSIFIED	\$ 4,351,719	\$ 4,088,298	\$ 4,508,098	\$ 419,800
92115 CONFIDENTIAL	60,429	61,490	58,902	(2,588)
92120 MANAGEMENT-CLASS	357,030	365,119	366,321	1,202
92150 O/T-CLASSIFIED	22,745	9,213	7,000	(2,213)
92210 INSTR AIDES	218,707	312,289	301,742	(10,547)
92250 O/T-INSTR AIDES	8,853	-	-	-
92310 HOURLY STUDENTS	851,945	741,339	738,601	(2,738)
92320 HOURLY NON-STUDENTS	57,073	55,835	1,556	(54,279)
92330 PERM PART-TIME	120,898	78,095	100,818	22,723
92410 HRLY-INSTR AIDES-STUDENTS	165,624	263,743	435,187	171,444
92420 HRLY INSTR AIDES NON-STUDENTS	23,656	19,977	14,979	(4,998)
92430 PERM P/T INSTR AIDES/OTHER	28,091	67,713	118,957	51,244
TOTAL CLASSIFIED SALARIES	\$ 6,266,770	\$ 6,063,111	\$ 6,652,161	\$ 589,050
93000-EMPLOYEE BENEFITS				
93110 STRS-INSTRUCTIONAL	\$ 823,465	\$ 787,383	\$ 883,063	\$ 95,680
93130 STRS NON-INSTR	383,929	397,070	417,743	20,673
93210 PERS-INSTRUCTIONAL	45,409	59,123	61,529	2,406
93230 PERS NON-INSTR	594,087	572,606	614,726	42,120
93310 OASDI-INSTRUCTIONAL	178,377	176,853	191,060	14,207

*UNAUDITED

STATE CENTER COMMUNITY COLLEGE DISTRICT
2013-14 GENERAL FUND - EXPENDITURES
FINAL BUDGET

<u>SUMMARY BY LOCATION</u>	<u>2011-12 ACTUAL</u>	<u>2012-13 ACTUAL*</u>	<u>2013-14 PROPOSED</u>	<u>INC./(DEC.) FY14 VS. FY13</u>
93330 OASDI NON-INSTR	474,274	443,111	486,480	43,369
93410 H&W-INSTRUCTIONAL	1,346,098	1,308,228	1,267,048	(41,180)
93430 H&W NON-INSTR	1,807,876	1,731,461	1,848,448	116,987
93510 SUI-INSTRUCTIONAL	179,897	116,091	5,864	(110,227)
93530 SUI NON-INSTR	168,726	109,627	6,835	(102,792)
93610 WORK COMP-INSTRUCTIONAL	194,581	179,135	203,442	24,307
93630 WORK COMP NON-INSTR	194,013	177,759	193,919	16,160
93710 PARS-INSTRUCTIONAL	18,265	17,426	3,517	(13,909)
93730 PARS NON-INSTR	8,117	7,181	2,471	(4,710)
93930 OTHER EMP BEN NON-INSTR	23,333	3,333	-	(3,333)
TOTAL EMPLOYEE BENEFITS	\$ 6,440,447	\$ 6,086,387	\$ 6,186,145	\$ 99,758
94000 SUPPLIES & MATERIALS				
94310 INSTR SUPPLIES	\$ 348,885	\$ 367,035	\$ 586,211	\$ 219,176
94315 SOFTWARE-INSTRUCTIONAL	15,183	3,047	500	(2,547)
94320 MATERIAL FEES SUPPLIES	10,141	1,232	-	(1,232)
94410 OFFICE SUPPLIES	153,365	114,474	154,202	39,728
94415 SOFTWARE NON-INSTR	2,852	2,638	7,000	4,362
94425 OPERATIONAL SUPPLIES	55,339	62,727	74,450	11,723
94490 OTHER SUPPLIES	83,207	119,341	169,240	49,899
94510 NEWSPAPERS	1,786	1,754	2,700	946
94515 NON-PRINT MEDIA	1,651	1,099	1,320	221
94530 PUBLICATIONS/CATALOGS	103	2,749	2,400	(349)
TOTAL SUPPLIES & MATERIALS	\$ 672,512	\$ 676,096	\$ 998,023	\$ 321,927
95000-OTHER OPER. EXP. & SERVICES				
95110 ELECTRICITY & GAS	\$ 34,864	\$ 36,987	\$ -	\$ (36,987)
95115 WATER,SEWER & WASTE	364	-	-	-
95120 GASOLINE/DIESEL/FUEL OIL	23,680	19,163	21,100	1,937
95125 TELE/PAGER/CELL SERVICE	83,523	112,009	115,293	3,284
95210 EQUIPMENT RENTAL	6,168	7,214	6,000	(1,214)
95215 BLDG/ROOM RENTAL	37,030	9,970	500	(9,470)
95220 VEHICLE REPR & MAINT	10,261	7,970	8,500	530

*UNAUDITED

STATE CENTER COMMUNITY COLLEGE DISTRICT
2013-14 GENERAL FUND - EXPENDITURES
FINAL BUDGET

<u>SUMMARY BY LOCATION</u>	<u>2011-12 ACTUAL</u>	<u>2012-13 ACTUAL*</u>	<u>2013-14 PROPOSED</u>	<u>INC./(DEC.) FY14 VS. FY13</u>
95225 EQUIP REPR & MAINT	117,545	93,627	130,535	36,908
95230 ALARM SYSTEM	3,600	3,600	3,600	-
95235 HARDWARE MAINT AGREEMENTS	221,554	321,377	485,579	164,202
95240 SOFTWARE LICENSE/MAINT	-	-	10,700	10,700
95310 CONFERENCE	117,747	157,678	153,991	(3,687)
95315 MILEAGE	22,627	21,298	36,639	15,341
95320 CHARTER SERVICE	6,290	690	-	(690)
95325 FIELD TRIPS	48,884	38,145	78,297	40,152
95330 HOSTING EVENTS/WORKSHOPS	105,246	144,105	29,652	(114,453)
95410 DUES/MEMBERSHIPS	19,963	20,804	26,010	5,206
95415 ROYALTIES	3,397	3,133	-	(3,133)
95525 MEDICAL SERVICES	1,382	-	-	-
95530 CONTRACT LABOR/SERVICES	238,360	260,063	208,980	(51,083)
95535 ARMORED CAR/COURIER SERVICES	23,965	18,837	19,425	588
95555 ACCREDITATION SERVICES	31,530	27,976	27,137	(839)
95630 ATHLETIC INS	-	-	49,000	49,000
95640 STUDENT INS	12,115	16,217	16,587	370
95710 ADVERTISING	3,081	7,730	10,000	2,270
95715 PROMOTIONS	-	25,036	10,966	(14,070)
95720 PRINTING/BINDING/DUPLICATING	25,795	37,113	19,300	(17,813)
95725 POSTAGE/SHIPPING	20,632	32,242	30,805	(1,437)
95915 CASH (OVER)/SHORT	(2)	(106)	-	106
95920 ADMIN OVERHEAD COSTS	141,962	168,348	196,588	28,240
95921 BANK/MERCHANT FEES	-	46,454	50,000	3,546
95926 CHARGE BACK-MAIL SERVICES	-	-	500	500
95927 CHARGE BACK-PRODUCTION SVCS.	(2,907)	238	1,500	1,262
95928 CHARGE BACK-TRANSPORTATION	170,857	147,462	205,400	57,938
95935 BAD DEBT EXPENSE	144,955	157,508	-	(157,508)
95990 MISCELLANEOUS	85,877	107,288	202,737	95,449
TOTAL OTHER OPER. EXP. & SERVICES	\$ 1,760,107	\$ 2,050,414	\$ 2,155,321	\$ 104,907
TOTAL FOR OBJECTS 91000-95999	\$ 31,349,010	\$ 30,375,398	\$ 32,286,267	\$ 1,910,869

*UNAUDITED

STATE CENTER COMMUNITY COLLEGE DISTRICT
2013-14 GENERAL FUND - EXPENDITURES
FINAL BUDGET

<u>SUMMARY BY LOCATION</u>	<u>2011-12 ACTUAL</u>	<u>2012-13 ACTUAL*</u>	<u>2013-14 PROPOSED</u>	<u>INC./(DEC.) FY14 VS. FY13</u>
96000-CAPITAL OUTLAY				
96200-SITE IMPROVEMENT				
96210 CONSTRUCTION	\$ 56,064	\$ 80,604	\$ 35,000	\$ (45,604)
96225 ENGINEERING SERVICES	2,910	-	-	-
96245 TESTING SERVICES	-	3,488	3,950	462
96290 FEES & OTHER CHARGES	533	-	-	-
96400-BLDG RENOVATION & IMPROVEMENT				
96410 CONSTRUCTION	254,993	310,180	734,765	424,585
96420 ARCHITECT SERVICES	57,382	22,602	18,500	(4,102)
96425 ENGINEERING SERVICES	-	9,195	2,500	(6,695)
96440 INSPECTION SERVICES	6,340	5,020	21,000	15,980
96445 TESTING SERVICES	1,375	8,516	8,000	(516)
96490 FEES & OTHER CHARGES	7,098	4,050	-	(4,050)
96500-NEW EQUIPMENT				
96510 NEW-EQUIPMENT LT \$5,000	482,366	840,475	1,052,804	212,329
96512 NEW-EQUIPMENT GT \$5,000	140,195	221,367	508,620	287,253
96800-LIBRARY BOOKS & MEDIA				
96810 LIBRARY BOOKS	82,335	92,867	95,978	3,111
TOTAL CAPITAL OUTLAY	\$ 1,091,591	\$ 1,598,364	\$ 2,481,117	\$ 882,753
97000-OTHER OUTGO				
97210 INTRAFUND TRANSFER OUT	\$ 75,000	\$ 75,000	\$ 75,000	\$ -
97310 INTERFUND TRANSFER OUT	143,936	173,932	1,355,000	1,181,068
97510 CURR YR-FINANCIAL AID PAYMENTS	60,492	83,531	83,740	209
97610 PAYMENTS TO STUDENTS	310,816	234,723	220,829	(13,894)
97630 MEAL ALLOWANCES	45,400	27,180	-	(27,180)
97650 HOST FAMILY	54,317	150	-	(150)
97660 DORMITORY	125,578	88,580	85,800	(2,780)
97910 CONTINGENCIES	-	-	300,000	300,000
TOTAL OTHER OUTGO	\$ 815,539	\$ 683,096	\$ 2,120,369	\$ 1,437,273
TOTAL FOR OBJECTS 96000-97999	\$ 1,907,130	\$ 2,281,460	\$ 4,601,486	\$ 2,320,026
TOTAL REEDLEY COLLEGE	\$ 33,256,140	\$ 32,656,858	\$ 36,887,753	\$ 4,230,895

*UNAUDITED

STATE CENTER COMMUNITY COLLEGE DISTRICT
2013-14 GENERAL FUND - EXPENDITURES
FINAL BUDGET

<u>SUMMARY BY LOCATION</u>	<u>2011-12 ACTUAL</u>	<u>2012-13 ACTUAL*</u>	<u>2013-14 PROPOSED</u>	<u>INC./(DEC.) FY14 VS. FY13</u>
91000-ACADEMIC SALARIES				
91110 REG.GRADED CLASSES	\$ 8,418,168	\$ 8,214,605	\$ 8,058,192	\$ (156,413)
91210 REG-MANAGEMENT	1,240,899	1,170,310	1,267,771	97,461
91215 REG-COUNSELORS	583,705	492,131	489,653	(2,478)
91220 REG NON-MANAGEMENT	1,213,779	1,241,647	1,173,435	(68,212)
91310 HOURLY, GRADED CLASSES	1,536,205	1,248,991	1,981,242	732,251
91320 OVERLOAD, GRADED CLASSES	449,593	452,140	452,140	-
91330 HRLY-SUMMER SESSIONS	134,405	120,786	126,786	6,000
91335 HRLY-SUBSTITUTES	20,702	9,708	10,000	292
91415 HRLY NON-MANAGEMENT	246,396	241,474	270,000	28,526
TOTAL ACADEMIC SALARIES	\$ 13,843,852	\$ 13,191,792	\$ 13,829,219	\$ 637,427
92000-CLASSIFIED SALARIES				
92110 REG-CLASSIFIED	\$ 3,441,126	\$ 3,232,691	\$ 3,432,852	\$ 200,161
92115 CONFIDENTIAL	60,429	61,490	58,902	(2,588)
92120 MANAGEMENT-CLASS	357,030	365,119	366,321	1,202
92150 O/T-CLASSIFIED	17,758	6,939	-	(6,939)
92210 INSTR AIDES	218,707	312,289	301,742	(10,547)
92250 O/T-INSTR AIDES	8,853	-	-	-
92310 HOURLY STUDENTS	166,426	119,439	106,628	(12,811)
92320 HOURLY NON-STUDENTS	45,260	19,209	-	(19,209)
92330 PERM PART-TIME	57,429	15,151	26,715	11,564
92410 HRLY-INSTR AIDES-STUDENTS	86,530	101,619	126,511	24,892
92420 HRLY INSTR AIDES NON-STUDENTS	21,890	-	-	-
92430 PERM P/T INSTR AIDES/OTHER	28,091	45,153	76,707	31,554
TOTAL CLASSIFIED SALARIES	\$ 4,509,529	\$ 4,279,099	\$ 4,496,378	\$ 217,279
93000-EMPLOYEE BENEFITS				
93110 STRS-INSTRUCTIONAL	\$ 815,787	\$ 779,806	\$ 868,026	\$ 88,220
93130 STRS NON-INSTR	232,505	245,210	252,216	7,006
93210 PERS-INSTRUCTIONAL	45,409	57,322	57,151	(171)
93230 PERS NON-INSTR	463,537	436,860	457,880	21,020
93310 OASDI-INSTRUCTIONAL	176,049	172,981	185,126	12,145

*UNAUDITED

REEDLEY
COLLEGE

STATE CENTER COMMUNITY COLLEGE DISTRICT
2013-14 GENERAL FUND - EXPENDITURES
FINAL BUDGET

UNRESTRICTED
FUND 11

<u>SUMMARY BY LOCATION</u>	<u>2011-12 ACTUAL</u>	<u>2012-13 ACTUAL*</u>	<u>2013-14 PROPOSED</u>	<u>INC./(DEC.) FY14 VS. FY13</u>
93330 OASDI NON-INSTR	358,165	326,762	350,938	24,176
93410 H&W-INSTRUCTIONAL	1,345,138	1,307,162	1,267,048	(40,114)
93430 H&W NON-INSTR	1,345,981	1,298,837	1,329,724	30,887
93510 SUI-INSTRUCTIONAL	177,424	114,080	5,510	(108,570)
93530 SUI NON-INSTR	116,284	75,521	3,544	(71,977)
93610 WORK COMP-INSTRUCTIONAL	190,744	173,649	194,500	20,851
93630 WORK COMP NON-INSTR	132,381	119,994	125,648	5,654
93710 PARS-INSTRUCTIONAL	16,422	14,481	2,454	(12,027)
93730 PARS NON-INSTR	2,357	2,054	855	(1,199)
93930 OTHER EMP BEN NON-INSTR	23,333	3,333	-	(3,333)
TOTAL EMPLOYEE BENEFITS	\$ 5,441,516	\$ 5,128,052	\$ 5,100,620	\$ (27,432)
94000-SUPPLIES & MATERIALS				
94310 INSTR SUPPLIES	\$ 199,055	\$ 137,975	\$ 222,162	\$ 84,187
94315 SOFTWARE-INSTRUCTIONAL	249	-	-	-
94320 MATERIAL FEES SUPPLIES	10,141	1,232	-	(1,232)
94410 OFFICE SUPPLIES	59,272	71,904	63,439	(8,465)
94415 SOFTWARE NON-INSTR	2,852	2,301	3,000	699
94425 OPERATIONAL SUPPLIES	55,339	62,727	74,450	11,723
94490 OTHER SUPPLIES	23,931	11,430	37,775	26,345
94510 NEWSPAPERS	1,766	1,734	2,700	966
94515 NON-PRINT MEDIA	314	-	720	720
94530 PUBLICATIONS/CATALOGS	2,865	2,691	2,350	(341)
TOTAL SUPPLIES & MATERIALS	\$ 355,784	\$ 291,994	\$ 406,596	\$ 114,602
95000-OTHER OPER. EXP & SERVICES				
95110 ELECTRICITY & GAS	\$ 34,864	\$ 36,987	\$ -	\$ (36,987)
95115 WATER,SEWER & WASTE	364	-	-	-
95120 GASOLINE/DIESEL/FUEL OIL	23,680	19,163	21,100	1,937
95125 TELE/PAGER/CELL SERVICE	80,076	108,611	111,750	3,139
95210 EQUIPMENT RENTAL	5,321	5,831	6,000	169
95215 BLDG/ROOM RENTAL	37,030	9,640	-	(9,640)
95220 VEHICLE REPR & MAINT	10,261	5,473	7,000	1,527

*UNAUDITED

STATE CENTER COMMUNITY COLLEGE DISTRICT
2013-14 GENERAL FUND - EXPENDITURES
FINAL BUDGET

<u>SUMMARY BY LOCATION</u>	<u>2011-12 ACTUAL</u>	<u>2012-13 ACTUAL*</u>	<u>2013-14 PROPOSED</u>	<u>INC./(DEC.) FY14 VS. FY13</u>
95225 EQUIP REPR & MAINT	89,064	68,062	118,835	50,773
95230 ALARM SYSTEM	3,600	3,360	3,360	-
95235 HARDWARE MAINT AGREEMENTS	124,165	216,808	152,875	(63,933)
95240 SOFTWARE LICENSE/MAINT	-	-	10,700	10,700
95310 CONFERENCE	39,569	32,033	58,700	26,667
95315 MILEAGE	17,312	19,029	25,250	6,221
95320 CHARTER SERVICE	6,290	-	-	-
95325 FIELD TRIPS	-	3,474	-	(3,474)
95330 HOSTING EVENTS/WORKSHOPS	9,406	7,974	16,000	8,026
95410 DUES/MEMBERSHIPS	15,823	16,001	22,010	6,009
95415 ROYALTIES	3,397	3,133	-	(3,133)
95525 MEDICAL SERVICES	1,382	-	-	-
95530 CONTRACT LABOR/SERVICES	82,037	127,288	77,680	(49,608)
95535 ARMORED CAR/COURIER SERVICES	23,965	18,837	19,425	588
95555 ACCREDITATION SERVICES	31,530	27,976	27,137	(839)
95630 ATHLETIC INS	-	-	49,000	49,000
95640 STUDENT INS	108	101	-	(101)
95710 ADVERTISING	1,101	5,950	10,000	4,050
95720 PRINTING/BINDING/DUPLICATING	20,533	27,323	10,150	(17,173)
95725 POSTAGE/SHIPPING	20,567	31,805	30,780	(1,025)
95915 CASH (OVER)/SHORT	(2)	(106)	-	106
95921 BANK/MERCHANT FEES	-	46,454	50,000	3,546
95926 CHARGE BACK-MAIL SERVICES	(183)	-	-	-
95927 CHARGE BACK-PRODUCTION SVCS.	(4,080)	187	-	(187)
95928 CHARGE BACK-TRANSPORTATION	109,264	103,274	92,000	(11,274)
95935 BAD DEBT EXPENSE	144,955	157,508	-	(157,508)
95990 MISCELLANEOUS	43,562	51,575	7,750	(43,825)
TOTAL OTHER OPER. EXP. & SERVICES	\$ 974,723	\$ 1,153,989	\$ 927,502	\$ (226,487)
TOTAL FOR OBJECTS 91000-95999	\$ 25,125,404	\$ 24,044,926	\$ 24,760,315	\$ 715,389

*UNAUDITED

REEDLEY
COLLEGE

STATE CENTER COMMUNITY COLLEGE DISTRICT
2013-14 GENERAL FUND - EXPENDITURES
FINAL BUDGET

UNRESTRICTED
FUND 11

<u>SUMMARY BY LOCATION</u>	<u>2011-12 ACTUAL</u>	<u>2012-13 ACTUAL*</u>	<u>2013-14 PROPOSED</u>	<u>INC./(DEC.) FY14 VS. FY13</u>
96000-CAPITAL OUTLAY				
96200-SITE IMPROVEMENT				
96210 CONSTRUCTION	\$ 22,599	\$ 11,017	\$ -	\$ (11,017)
96400-BLDG RENOVATION & IMPROVEMENT				
96410 CONSTRUCTION	15,825	1,100	139,500	138,400
96490 FEES & OTHER CHARGES	317	-	-	-
96500-NEW EQUIPMENT				
96510 NEW-EQUIPMENT LT \$5,000	191,678	294,147	558,072	263,925
96512 NEW-EQUIPMENT GT \$5,000	-	145,882	35,000	(110,882)
96800-LIBRARY BOOKS & MEDIA				
96810 LIBRARY BOOKS	14,210	-	10,000	10,000
TOTAL CAPITAL OUTLAY	\$ 244,629	\$ 452,146	\$ 742,572	\$ 290,426
97000-OTHER OUTGO				
97210 INTRAFUND TRANSFER OUT	\$ 75,000	\$ 75,000	\$ 75,000	\$ -
97310 INTERFUND TRANSFER OUT	143,936	173,932	1,355,000	1,181,068
97910 CONTINGENCIES	-	-	300,000	300,000
TOTAL OTHER OUTGO	\$ 218,936	\$ 248,932	\$ 1,730,000	\$ 1,481,068
TOTAL FOR OBJECTS 96000-97999	\$ 463,565	\$ 701,078	\$ 2,472,572	\$ 1,771,494
TOTAL REEDLEY COLLEGE	\$ 25,588,969	\$ 24,746,004	\$ 27,232,887	\$ 2,486,883

*UNAUDITED

STATE CENTER COMMUNITY COLLEGE DISTRICT
2013-14 GENERAL FUND - EXPENDITURES
FINAL BUDGET

<u>SUMMARY BY LOCATION</u>	<u>2011-12 ACTUAL</u>	<u>2012-13 ACTUAL*</u>	<u>2013-14 PROPOSED</u>	<u>INC./(DEC.) FY14 VS. FY13</u>
91000-ACADEMIC SALARIES				
91110 REG.GRADED CLASSES	\$ 5,956	\$ 7,309	\$ -	\$ (7,309)
91210 REG-MANAGEMENT	316,526	140,637	261,551	120,914
91215 REG-COUNSELORS	625,799	618,109	706,466	88,357
91220 REG NON-MANAGEMENT	572,609	612,524	526,219	(86,305)
91310 HOURLY,GRADED CLASSES	95,124	79,320	91,564	12,244
91320 OVERLOAD,GRADED CLASSES	12,219	9,103	-	(9,103)
91330 HRLY-SUMMER SESSIONS	34,568	33,123	92,324	59,201
91415 HRLY NON-MANAGEMENT	702,521	807,473	787,274	(20,199)
TOTAL ACADEMIC SALARIES	\$ 2,365,322	\$ 2,307,598	\$ 2,465,398	\$ 157,800
92000-CLASSIFIED SALARIES				
92110 REG-CLASSIFIED	\$ 910,593	\$ 855,607	\$ 1,075,246	\$ 219,639
92150 O/T-CLASSIFIED	4,987	2,274	7,000	4,726
92310 HOURLY STUDENTS	685,519	621,900	631,973	10,073
92320 HOURLY NON-STUDENTS	11,813	36,626	1,556	(35,070)
92330 PERM PART-TIME	63,469	62,944	74,103	11,159
92410 HRLY-INSTR AIDES-STUDENTS	79,094	162,124	308,676	146,552
92420 HRLY INSTR AIDES NON-STUDENTS	1,766	19,977	14,979	(4,998)
92430 PERM P/T INSTR AIDES/OTHER	-	22,560	42,250	19,690
TOTAL CLASSIFIED SALARIES	\$ 1,757,241	\$ 1,784,012	\$ 2,155,783	\$ 371,771
93000-EMPLOYEE BENEFITS				
93110 STRS-INSTRUCTIONAL	\$ 7,678	\$ 7,577	\$ 15,037	\$ 7,460
93130 STRS NON-INSTR	151,424	151,860	165,527	13,667
93210 PERS-INSTRUCTIONAL	-	1,801	4,378	2,577
93230 PERS NON-INSTR	130,550	135,746	156,846	21,100
93310 OASDI-INSTRUCTIONAL	2,328	3,872	5,934	2,062
93330 OASDI NON-INSTR	116,109	116,349	135,542	19,193
93410 H&W-INSTRUCTIONAL	960	1,066	-	(1,066)
93430 H&W NON-INSTR	461,895	432,624	518,724	86,100
93510 SUI-INSTRUCTIONAL	2,473	2,011	354	(1,657)
93530 SUI NON-INSTR	52,442	34,106	3,291	(30,815)

*UNAUDITED

STATE CENTER COMMUNITY COLLEGE DISTRICT
2013-14 GENERAL FUND - EXPENDITURES
FINAL BUDGET

<u>SUMMARY BY LOCATION</u>	<u>2011-12 ACTUAL</u>	<u>2012-13 ACTUAL*</u>	<u>2013-14 PROPOSED</u>	<u>INC./(DEC.) FY14 VS. FY13</u>
93610 WORK COMP-INSTRUCTIONAL	3,837	5,486	8,942	3,456
93630 WORK COMP NON-INSTR	61,632	57,765	68,271	10,506
93710 PARS-INSTRUCTIONAL	1,843	2,945	1,063	(1,882)
93730 PARS NON-INSTR	5,760	5,127	1,616	(3,511)
TOTAL EMPLOYEE BENEFITS	\$ 998,931	\$ 958,335	\$ 1,085,525	\$ 127,190
94000-SUPPLIES & MATERIALS				
94310 INSTR SUPPLIES	\$ 149,830	\$ 229,060	\$ 364,049	\$ 134,989
94315 SOFTWARE-INSTRUCTIONAL	14,934	3,047	500	(2,547)
94410 OFFICE SUPPLIES	94,093	42,570	90,763	48,193
94415 SOFTWARE NON-INSTR	-	337	4,000	3,663
94490 OTHER SUPPLIES	59,276	107,911	131,465	23,554
94510 NEWSPAPERS	20	20	-	(20)
94515 NON-PRINT MEDIA	1,337	1,099	600	(499)
94530 PUBLICATIONS/CATALOGS	(2,762)	58	50	(8)
TOTAL SUPPLIES & MATERIALS	\$ 316,728	\$ 384,102	\$ 591,427	\$ 207,325
95000-OTHER OPER. EXP. & SERVICES				
95125 TELE/PAGER/CELL SERVICE	\$ 3,447	\$ 3,398	\$ 3,543	\$ 145
95210 EQUIPMENT RENTAL	847	1,383	-	(1,383)
95215 BLDG/ROOM RENTAL	-	330	500	170
95220 VEHICLE REPR & MAINT	-	2,497	1,500	(997)
95225 EQUIP REPR & MAINT	28,481	25,565	11,700	(13,865)
95230 ALARM SYSTEM	-	240	240	-
95235 HARDWARE MAINT AGREEMENTS	97,389	104,569	332,704	228,135
95310 CONFERENCE	78,178	125,645	95,291	(30,354)
95315 MILEAGE	5,315	2,269	11,389	9,120
95320 CHARTER SERVICE	-	690	-	(690)
95325 FIELD TRIPS	48,884	34,671	78,297	43,626
95330 HOSTING EVENTS/WORKSHOPS	95,840	136,131	13,652	(122,479)
95410 DUES/MEMBERSHIPS	4,140	4,803	4,000	(803)
95530 CONTRACT LABOR/SERVICES	156,323	132,775	131,300	(1,475)
95640 STUDENT INS	12,007	16,116	16,587	471

*UNAUDITED

STATE CENTER COMMUNITY COLLEGE DISTRICT
2013-14 GENERAL FUND - EXPENDITURES
FINAL BUDGET

<u>SUMMARY BY LOCATION</u>	<u>2011-12 ACTUAL</u>	<u>2012-13 ACTUAL*</u>	<u>2013-14 PROPOSED</u>	<u>INC./(DEC.) FY14 VS. FY13</u>
95710 ADVERTISING	1,980	1,780	-	(1,780)
95715 PROMOTIONS	-	25,036	10,966	(14,070)
95720 PRINTING/BINDING/DUPLICATING	5,262	9,790	9,150	(640)
95725 POSTAGE/SHIPPING	65	437	25	(412)
95920 ADMIN OVERHEAD COSTS	141,962	168,348	196,588	28,240
95926 CHARGE BACK-MAIL SERVICES	183	-	500	500
95927 CHARGE BACK-PRODUCTION SVCS.	1,173	51	1,500	1,449
95928 CHARGE BACK-TRANSPORTATION	61,593	44,188	113,400	69,212
95990 MISCELLANEOUS	42,315	55,713	194,987	139,274
TOTAL OTHER OPER. EXP. & SERVICES	\$ 785,384	\$ 896,425	\$ 1,227,819	\$ 331,394
TOTAL FOR OBJECTS 91000-95999	\$ 6,223,606	\$ 6,330,472	\$ 7,525,952	\$ 1,195,480
96000-CAPITAL OUTLAY				
96200-SITE IMPROVEMENT				
96210 CONSTRUCTION	\$ 33,465	\$ 69,587	\$ 35,000	\$ (34,587)
96225 ENGINEERING SERVICES	2,910	-	-	-
96245 TESTING SERVICES	-	3,488	3,950	462
96290 FEES & OTHER CHARGES	533	-	-	-
96400-BLDG RENOVATION & IMPROVEMENT				
96410 CONSTRUCTION	239,168	309,080	595,265	286,185
96420 ARCHITECT SERVICES	57,382	22,602	18,500	(4,102)
96425 ENGINEERING SERVICES	-	9,195	2,500	(6,695)
96440 INSPECTION SERVICES	6,340	5,020	21,000	15,980
96445 TESTING SERVICES	1,375	8,516	8,000	(516)
96490 FEES & OTHER CHARGES	6,781	4,050	-	(4,050)
96500-NEW EQUIPMENT				
96510 NEW-EQUIPMENT LT \$5,000	290,688	546,328	494,732	(51,596)
96512 NEW-EQUIPMENT GT \$5,000	140,195	75,485	473,620	398,135
96800-LIBRARY BOOKS & MEDIA				
96810 LIBRARY BOOKS	68,125	92,867	85,978	(6,889)
TOTAL CAPITAL OUTLAY	\$ 846,962	\$ 1,146,218	\$ 1,738,545	\$ 592,327

*UNAUDITED

REEDLEY
COLLEGE

STATE CENTER COMMUNITY COLLEGE DISTRICT
2013-14 GENERAL FUND - EXPENDITURES
FINAL BUDGET

RESTRICTED
FUND 12

<u>SUMMARY BY LOCATION</u>	<u>2011-12 ACTUAL</u>	<u>2012-13 ACTUAL*</u>	<u>2013-14 PROPOSED</u>	<u>INC./(DEC.) FY14 VS. FY13</u>
97000-OTHER OUTGO				
97510 CURR YR-FINANCIAL AID PAYMENTS	\$ 60,492	\$ 83,531	\$ 83,740	\$ 209
97610 PAYMENTS TO STUDENTS	310,816	234,723	220,829	(13,894)
97630 MEAL ALLOWANCES	45,400	27,180	-	(27,180)
97650 HOST FAMILY	54,317	150	-	(150)
97660 DORMITORY	125,578	88,580	85,800	(2,780)
TOTAL OTHER OUTGO	\$ 596,603	\$ 434,164	\$ 390,369	\$ (43,795)
TOTAL FOR OBJECTS 96000-97999	\$ 1,443,565	\$ 1,580,382	\$ 2,128,914	\$ 548,532
TOTAL REEDLEY COLLEGE	\$ 7,667,171	\$ 7,910,854	\$ 9,654,866	\$ 1,744,012

*UNAUDITED

STATE CENTER COMMUNITY COLLEGE DISTRICT
2013-14 GENERAL FUND - EXPENDITURES
FINAL BUDGET

<u>SUMMARY BY LOCATION</u>	<u>2011-12 ACTUAL</u>	<u>2012-13 ACTUAL*</u>	<u>2013-14 PROPOSED</u>	<u>INC./(DEC.) FY14 VS. FY13</u>
91000-ACADEMIC SALARIES				
91110 REG.GRADED CLASSES	\$ 2,211,758	\$ 2,135,870	\$ 2,371,733	\$ 235,863
91210 REG-MANAGEMENT	280,031	243,493	320,668	77,175
91215 REG-COUNSELORS	376,813	342,589	375,317	32,728
91220 REG NON-MANAGEMENT	105,272	111,325	289,307	177,982
91310 HOURLY,GRADED CLASSES	577,558	557,647	587,878	30,231
91320 OVERLOAD,GRADED CLASSES	138,300	146,032	115,565	(30,467)
91330 HRLY-SUMMER SESSIONS	38,018	46,060	99,941	53,881
91335 HRLY-SUBSTITUTES	3,653	7,307	7,000	(307)
91415 HRLY NON-MANAGEMENT	479,349	515,554	382,214	(133,340)
TOTAL ACADEMIC SALARIES	\$ 4,210,752	\$ 4,105,877	\$ 4,549,623	\$ 443,746
92000-CLASSIFIED SALARIES				
92110 REG-CLASSIFIED	\$ 658,080	\$ 656,030	\$ 813,407	\$ 157,377
92120 MANAGEMENT-CLASS	6,989	7,189	57,843	50,654
92150 O/T-CLASSIFIED	1,036	1,020	-	(1,020)
92210 INSTR AIDES	46,280	48,597	52,250	3,653
92310 HOURLY STUDENTS	20,312	12,658	53,168	40,510
92320 HOURLY NON-STUDENTS	12,570	38,492	-	(38,492)
92330 PERM PART-TIME	39,918	39,513	34,806	(4,707)
92410 HRLY-INSTR AIDES-STUDENTS	51,698	53,100	62,205	9,105
92420 HRLY INSTR AIDES NON-STUDENTS	8,540	-	-	-
92430 PERM P/T INSTR AIDES/OTHER	-	-	12,202	12,202
TOTAL CLASSIFIED SALARIES	\$ 845,423	\$ 856,599	\$ 1,085,881	\$ 229,282
93000-EMPLOYEE BENEFITS				
93110 STRS-INSTRUCTIONAL	\$ 232,042	\$ 216,643	\$ 259,482	\$ 42,839
93130 STRS NON-INSTR	91,316	87,203	108,649	21,446
93210 PERS-INSTRUCTIONAL	10,231	10,561	10,198	(363)
93230 PERS NON-INSTR	75,743	81,660	109,070	27,410
93310 OASDI-INSTRUCTIONAL	50,658	48,763	52,429	3,666

*UNAUDITED

STATE CENTER COMMUNITY COLLEGE DISTRICT
2013-14 GENERAL FUND - EXPENDITURES
FINAL BUDGET

<u>SUMMARY BY LOCATION</u>	<u>2011-12 ACTUAL</u>	<u>2012-13 ACTUAL*</u>	<u>2013-14 PROPOSED</u>	<u>INC./(DEC.) FY14 VS. FY13</u>
93330 OASDI NON-INSTR	70,068	70,427	79,248	8,821
93410 H&W-INSTRUCTIONAL	369,508	342,775	373,751	30,976
93430 H&W NON-INSTR	276,907	279,194	349,233	70,039
93510 SUI-INSTRUCTIONAL	50,209	32,603	2,450	(30,153)
93530 SUI NON-INSTR	30,509	21,043	1,208	(19,835)
93610 WORK COMP-INSTRUCTIONAL	54,245	49,727	57,508	7,781
93630 WORK COMP NON-INSTR	32,972	32,460	40,697	8,237
93710 PARS-INSTRUCTIONAL	6,772	6,689	-	(6,689)
93730 PARS NON-INSTR	2,411	5,038	2,261	(2,777)
TOTAL EMPLOYEE BENEFITS	\$ 1,353,591	\$ 1,284,786	\$ 1,446,184	\$ 161,398
94000 SUPPLIES & MATERIALS				
94310 INSTR SUPPLIES	\$ 118,246	\$ 92,653	\$ 221,693	\$ 129,040
94315 SOFTWARE-INSTRUCTIONAL	28,957	2,788	450	(2,338)
94410 OFFICE SUPPLIES	15,606	21,737	36,132	14,395
94415 SOFTWARE NON-INSTR	498	249	1,800	1,551
94425 OPERATIONAL SUPPLIES	16,761	16,113	17,000	887
94490 OTHER SUPPLIES	17,042	32,802	59,139	26,337
94510 NEWSPAPERS	8	-	-	-
94530 PUBLICATIONS/CATALOGS	155	45	500	455
TOTAL SUPPLIES & MATERIALS	\$ 197,273	\$ 166,387	\$ 336,714	\$ 170,327
95000-OTHER OPER. EXP. & SERVICES				
95110 ELECTRICITY & GAS	\$ 4,587	\$ 4,879	\$ 5,000	\$ 121
95125 TELE/PAGER/CELL SERVICE	22,513	21,736	28,047	6,311
95210 EQUIPMENT RENTAL	4,089	3,986	4,200	214
95215 BLDG/ROOM RENTAL	600	-	-	-
95225 EQUIP REPR & MAINT	35,818	30,506	25,068	(5,438)
95235 HARDWARE MAINT AGREEMENTS	50,706	53,499	91,200	37,701
95240 SOFTWARE LICENSE/MAINT	-	-	750	750
95310 CONFERENCE	22,690	34,411	29,483	(4,928)

*UNAUDITED

STATE CENTER COMMUNITY COLLEGE DISTRICT
2013-14 GENERAL FUND - EXPENDITURES
FINAL BUDGET

<u>SUMMARY BY LOCATION</u>	<u>2011-12 ACTUAL</u>	<u>2012-13 ACTUAL*</u>	<u>2013-14 PROPOSED</u>	<u>INC./(DEC.) FY14 VS. FY13</u>
95315 MILEAGE	21,836	13,268	14,443	1,175
95320 CHARTER SERVICE	6,024	6,544	12,000	5,456
95325 FIELD TRIPS	3,642	8,268	46,095	37,827
95330 HOSTING EVENTS/WORKSHOPS	792	4,636	7,210	2,574
95410 DUES/MEMBERSHIPS	2,936	3,925	3,105	(820)
95415 ROYALTIES	941	1,238	1,325	87
95530 CONTRACT LABOR/SERVICES	13,237	27,220	21,267	(5,953)
95535 ARMORED CAR/COURIER SERVICES	9,450	9,450	9,450	-
95620 INSURANCE	762	585	-	(585)
95640 STUDENT INS	4,374	5,675	6,200	525
95710 ADVERTISING	1,256	1,015	-	(1,015)
95715 PROMOTIONS	-	365	1,000	635
95720 PRINTING/BINDING/DUPLICATING	1,226	2,759	3,975	1,216
95725 POSTAGE/SHIPPING	4,291	709	3,703	2,994
95920 ADMIN OVERHEAD COSTS	45,875	59,192	98,387	39,195
95927 CHARGE BACK-PRODUCTION SVCS.	1,813	122	-	(122)
95928 CHARGE BACK-TRANSPORTATION	2,489	10,435	33,900	23,465
95935 BAD DEBT EXPENSE	(638)	-	-	-
95990 MISCELLANEOUS	10,502	8,223	79,890	71,667
TOTAL OTHER OPER. EXP. & SERVICES	\$ 271,811	\$ 312,646	\$ 525,698	\$ 213,052
TOTAL FOR OBJECTS 91000-95999	\$ 6,878,850	\$ 6,726,295	\$ 7,944,100	\$ 1,217,805
96000-CAPITAL OUTLAY				
96400-BLDG RENOVATION & IMPROVEMENT				
96410 CONSTRUCTION	\$ -	\$ -	\$ 51,000	\$ 51,000
96500-NEW EQUIPMENT				
96510 NEW-EQUIPMENT LT \$5,000	137,709	79,722	315,852	236,130
96512 NEW-EQUIPMENT GT \$5,000	19,686	34,753	-	(34,753)
96800-LIBRARY BOOKS & MEDIA				
96810 LIBRARY BOOKS	14,944	19,524	-	(19,524)
TOTAL CAPITAL OUTLAY	\$ 172,339	\$ 133,999	\$ 366,852	\$ 232,853

*UNAUDITED

MADERA
CENTER

STATE CENTER COMMUNITY COLLEGE DISTRICT
2013-14 GENERAL FUND - EXPENDITURES
FINAL BUDGET

FUNDS 11 & 12

<u>SUMMARY BY LOCATION</u>	<u>2011-12 ACTUAL</u>	<u>2012-13 ACTUAL*</u>	<u>2013-14 PROPOSED</u>	<u>INC./(DEC.) FY14 VS. FY13</u>
97000-OTHER OUTGO				
97510 CURR YR-FINANCIAL AID PAYMENTS	\$ -	\$ 2,020	\$ 24,000	\$ 21,980
97610 PAYMENTS TO STUDENTS	-	10,072	1,000	(9,072)
97660 DORMITORY	-	-	43,200	43,200
TOTAL OTHER OUTGO	\$ -	\$ 12,092	\$ 68,200	\$ 56,108
TOTAL FOR OBJECTS 96000-97999	\$ 172,339	\$ 146,091	\$ 435,052	\$ 288,961
TOTAL MADERA CENTER	\$ 7,051,189	\$ 6,872,386	\$ 8,379,152	\$ 1,506,766

*UNAUDITED

MADERA
CENTER

STATE CENTER COMMUNITY COLLEGE DISTRICT
2013-14 GENERAL FUND - EXPENDITURES
FINAL BUDGET

UNRESTRICTED
FUND 11

<u>SUMMARY BY LOCATION</u>	<u>2011-12 ACTUAL</u>	<u>2012-13 ACTUAL*</u>	<u>2013-14 PROPOSED</u>	<u>INC./(DEC.) FY14 VS. FY13</u>
91000-ACADEMIC SALARIES				
91110 REG.GRADED CLASSES	\$ 2,048,868	\$ 2,082,330	\$ 2,291,049	\$ 208,719
91210 REG-MANAGEMENT	280,031	216,832	280,029	63,197
91215 REG-COUNSELORS	165,236	167,920	151,891	(16,029)
91220 REG NON-MANAGEMENT	85,330	111,325	289,307	177,982
91310 HOURLY,GRADED CLASSES	537,301	488,110	507,113	19,003
91320 OVERLOAD,GRADED CLASSES	118,263	136,641	115,565	(21,076)
91330 HRLY-SUMMER SESSIONS	30,250	38,754	57,418	18,664
91335 HRLY-SUBSTITUTES	3,653	7,307	7,000	(307)
91415 HRLY NON-MANAGEMENT	155,127	168,660	128,352	(40,308)
TOTAL ACADEMIC SALARIES	\$ 3,424,059	\$ 3,417,879	\$ 3,827,724	\$ 409,845
92000-CLASSIFIED SALARIES				
92110 REG-CLASSIFIED	\$ 604,853	\$ 576,296	\$ 631,186	\$ 54,890
92120 MANAGEMENT-CLASS	6,989	7,189	57,843	50,654
92150 O/T-CLASSIFIED	1,036	1,020	-	(1,020)
92210 INSTR AIDES	46,280	48,597	52,250	3,653
92310 HOURLY STUDENTS	-	-	3,168	3,168
92320 HOURLY NON-STUDENTS	4,070	22,703	-	(22,703)
92330 PERM PART-TIME	1,905	11,817	14,879	3,062
92410 HRLY-INSTR AIDES-STUDENTS	40,441	22,904	31,385	8,481
92420 HRLY INSTR AIDES NON-STUDENTS	8,386	-	-	-
92430 PERM P/T INSTR AIDES/OTHER	-	-	12,202	12,202
TOTAL CLASSIFIED SALARIES	\$ 713,960	\$ 690,526	\$ 802,913	\$ 112,387
93000-EMPLOYEE BENEFITS				
93110 STRS-INSTRUCTIONAL	\$ 211,831	\$ 207,797	\$ 242,656	\$ 34,859
93130 STRS NON-INSTR	48,695	50,921	69,274	18,353
93210 PERS-INSTRUCTIONAL	10,231	10,561	10,198	(363)
93230 PERS NON-INSTR	66,832	65,876	77,266	11,390
93310 OASDI-INSTRUCTIONAL	47,431	46,525	49,470	2,945
93330 OASDI NON-INSTR	55,535	52,625	61,700	9,075
93410 H&W-INSTRUCTIONAL	339,518	332,039	359,124	27,085

*UNAUDITED

MADERA
CENTER

STATE CENTER COMMUNITY COLLEGE DISTRICT
2013-14 GENERAL FUND - EXPENDITURES
FINAL BUDGET

UNRESTRICTED
FUND 11

<u>SUMMARY BY LOCATION</u>	<u>2011-12 ACTUAL</u>	<u>2012-13 ACTUAL*</u>	<u>2013-14 PROPOSED</u>	<u>INC./(DEC.) FY14 VS. FY13</u>
93430 H&W NON-INSTR	225,562	224,107	259,785	35,678
93510 SUI-INSTRUCTIONAL	46,609	30,907	1,519	(29,388)
93530 SUI NON-INSTR	20,084	14,051	781	(13,270)
93610 WORK COMP-INSTRUCTIONAL	50,266	46,806	53,491	6,685
93630 WORK COMP NON-INSTR	21,292	21,191	27,408	6,217
93710 PARS-INSTRUCTIONAL	6,306	5,215	-	(5,215)
93730 PARS NON-INSTR	799	2,088	1,623	(465)
TOTAL EMPLOYEE BENEFITS	\$ 1,150,991	\$ 1,110,709	\$ 1,214,295	\$ 103,586
94000-SUPPLIES & MATERIALS				
94310 INSTR SUPPLIES	\$ 3,142	\$ 4,762	\$ 15,883	\$ 11,121
94410 OFFICE SUPPLIES	7,000	13,795	12,590	(1,205)
94425 OPERATIONAL SUPPLIES	16,761	16,113	17,000	887
94490 OTHER SUPPLIES	7,222	2,568	9,710	7,142
94510 NEWSPAPERS	8	-	-	-
94530 PUBLICATIONS/CATALOGS	155	-	-	-
TOTAL SUPPLIES & MATERIALS	\$ 34,288	\$ 37,238	\$ 55,183	\$ 17,945
95000-OTHER OPER. EXP. & SERVICES				
95110 ELECTRICITY & GAS	\$ 4,587	\$ 4,879	\$ 5,000	\$ 121
95125 TELE/PAGER/CELL SERVICE	22,011	21,308	27,051	5,743
95210 EQUIPMENT RENTAL	4,089	3,986	4,200	214
95215 BLDG/ROOM RENTAL	600	-	-	-
95225 EQUIP REPR & MAINT	34,846	29,532	24,568	(4,964)
95235 HARDWARE MAINT AGREEMENTS	31,955	24,323	21,638	(2,685)
95310 CONFERENCE	7,880	1,330	3,750	2,420
95315 MILEAGE	18,898	8,502	9,800	1,298
95330 HOSTING EVENTS/WORKSHOPS	-	1,043	1,750	707
95410 DUES/MEMBERSHIPS	962	815	815	-
95415 ROYALTIES	941	1,238	1,325	87
95530 CONTRACT LABOR/SERVICES	11,577	20,755	18,315	(2,440)
95535 ARMORED CAR/COURIER SERVICES	9,450	9,450	9,450	-
95640 STUDENT INS	172	34	200	166

*UNAUDITED

MADERA
CENTER

STATE CENTER COMMUNITY COLLEGE DISTRICT
2013-14 GENERAL FUND - EXPENDITURES
FINAL BUDGET

UNRESTRICTED
FUND 11

<u>SUMMARY BY LOCATION</u>	<u>2011-12 ACTUAL</u>	<u>2012-13 ACTUAL*</u>	<u>2013-14 PROPOSED</u>	<u>INC./(DEC.) FY14 VS. FY13</u>
95710 ADVERTISING	1,256	1,015	-	(1,015)
95715 PROMOTIONS	-	365	1,000	635
95720 PRINTING/BINDING/DUPLICATING	1,226	2,672	3,175	503
95725 POSTAGE/SHIPPING	4,291	680	2,550	1,870
95920 ADMIN OVERHEAD COSTS	-	1,086	-	(1,086)
95927 CHARGE BACK-PRODUCTION SVCS.	1,427	51	-	(51)
95928 CHARGE BACK-TRANSPORTATION	34	124	100	(24)
95935 BAD DEBT EXPENSE	(638)	-	-	-
95990 MISCELLANEOUS	322	1,853	-	(1,853)
TOTAL OTHER OPER. EXP. & SERVICES	\$ 155,886	\$ 135,041	\$ 134,687	\$ (354)
TOTAL FOR OBJECTS 91000-95999	\$ 5,479,184	\$ 5,391,393	\$ 6,034,802	\$ 643,409
96000-CAPITAL OUTLAY				
96400-BLDG RENOVATION & IMPROVEMENT				
96410 CONSTRUCTION	\$ -	\$ -	\$ 51,000	\$ 51,000
96500-NEW EQUIPMENT				
96510 NEW-EQUIPMENT LT \$5,000	45,887	25,747	220,750	195,003
96512 NEW-EQUIPMENT GT \$5,000	19,686	34,753	-	(34,753)
TOTAL CAPITAL OUTLAY	\$ 65,573	\$ 60,500	\$ 271,750	\$ 211,250
97000-OTHER OUTGO				
TOTAL OTHER OUTGO	\$ -	\$ -	\$ -	\$ -
TOTAL FOR OBJECTS 96000-97999	\$ 65,573	\$ 60,500	\$ 271,750	\$ 211,250
TOTAL MADERA CENTER	\$ 5,544,757	\$ 5,451,893	\$ 6,306,552	\$ 854,659

*UNAUDITED

STATE CENTER COMMUNITY COLLEGE DISTRICT
2013-14 GENERAL FUND - EXPENDITURES
FINAL BUDGET

<u>SUMMARY BY LOCATION</u>	<u>2011-12 ACTUAL</u>	<u>2012-13 ACTUAL*</u>	<u>2013-14 PROPOSED</u>	<u>INC./(DEC.) FY14 VS. FY13</u>
91000-ACADEMIC SALARIES				
91110 REG.GRADED CLASSES	\$ 162,890	\$ 53,540	\$ 80,684	\$ 27,144
91210 REG-MANAGEMENT	-	26,661	40,639	13,978
91215 REG-COUNSELORS	211,577	174,669	223,426	48,757
91220 REG NON-MANAGEMENT	19,942	-	-	-
91310 HOURLY,GRADED CLASSES	40,257	69,537	80,765	11,228
91320 OVERLOAD,GRADED CLASSES	20,037	9,391	-	(9,391)
91330 HRLY-SUMMER SESSIONS	7,768	7,306	42,523	35,217
91415 HRLY NON-MANAGEMENT	324,222	346,894	253,862	(93,032)
TOTAL ACADEMIC SALARIES	\$ 786,693	\$ 687,998	\$ 721,899	\$ 33,901
92000-CLASSIFIED SALARIES				
92110 REG-CLASSIFIED	\$ 53,227	\$ 79,734	\$ 182,221	\$ 102,487
92310 HOURLY STUDENTS	20,312	12,658	50,000	37,342
92320 HOURLY NON-STUDENTS	8,500	15,789	-	(15,789)
92330 PERM PART-TIME	38,013	27,696	19,927	(7,769)
92410 HRLY-INSTR AIDES-STUDENTS	11,257	30,196	30,820	624
92420 HRLY INSTR AIDES NON-STUDENTS	154	-	-	-
TOTAL CLASSIFIED SALARIES	\$ 131,463	\$ 166,073	\$ 282,968	\$ 116,895
93000-EMPLOYEE BENEFITS				
93110 STRS-INSTRUCTIONAL	\$ 20,211	\$ 8,846	\$ 16,826	\$ 7,980
93130 STRS NON-INSTR	42,621	36,282	39,375	3,093
93230 PERS NON-INSTR	8,911	15,784	31,804	16,020
93310 OASDI-INSTRUCTIONAL	3,227	2,238	2,959	721
93330 OASDI NON-INSTR	14,533	17,802	17,548	(254)
93410 H&W-INSTRUCTIONAL	29,990	10,736	14,627	3,891
93430 H&W NON-INSTR	51,345	55,087	89,448	34,361
93510 SUI-INSTRUCTIONAL	3,600	1,696	931	(765)
93530 SUI NON-INSTR	10,425	6,992	427	(6,565)

*UNAUDITED

MADERA
CENTER

STATE CENTER COMMUNITY COLLEGE DISTRICT
2013-14 GENERAL FUND - EXPENDITURES
FINAL BUDGET

RESTRICTED
FUND 12

<u>SUMMARY BY LOCATION</u>	<u>2011-12 ACTUAL</u>	<u>2012-13 ACTUAL*</u>	<u>2013-14 PROPOSED</u>	<u>INC./(DEC.) FY14 VS. FY13</u>
93610 WORK COMP-INSTRUCTIONAL	3,979	2,921	4,017	1,096
93630 WORK COMP NON-INSTR	11,680	11,269	13,289	2,020
93710 PARS-INSTRUCTIONAL	466	1,474	-	(1,474)
93730 PARS NON-INSTR	1,612	2,950	638	(2,312)
TOTAL EMPLOYEE BENEFITS	\$ 202,600	\$ 174,077	\$ 231,889	\$ 57,812
94000-SUPPLIES & MATERIALS				
94310 INSTR SUPPLIES	115,104	87,891	\$ 205,810	117,919
94315 SOFTWARE-INSTRUCTIONAL	28,957	2,788	450	(2,338)
94410 OFFICE SUPPLIES	8,606	7,942	23,542	15,600
94415 SOFTWARE NON-INSTR	498	249	1,800	1,551
94490 OTHER SUPPLIES	9,820	30,234	49,429	19,195
94530 PUBLICATIONS/CATALOGS	-	45	500	455
TOTAL SUPPLIES & MATERIALS	\$ 162,985	\$ 129,149	\$ 281,531	\$ 152,382
95000 OTHER OPER. EXP. & SERVICES				
95125 TELE/PAGER/CELL SERVICE	\$ 502	\$ 428	\$ 996	\$ 568
95225 EQUIP REPR & MAINT	972	974	500	(474)
95235 HARDWARE MAINT AGREEMENTS	18,751	29,176	69,562	40,386
95240 SOFTWARE LICENSE/MAINT	-	-	750	750
95310 CONFERENCE	14,810	33,081	25,733	(7,348)
95315 MILEAGE	2,938	4,766	4,643	(123)
95320 CHARTER SERVICE	6,024	6,544	12,000	5,456
95325 FIELD TRIPS	3,642	8,268	46,095	37,827
95330 HOSTING EVENTS/WORKSHOPS	792	3,593	5,460	1,867
95410 DUES/MEMBERSHIPS	1,974	3,110	2,290	(820)
95530 CONTRACT LABOR/SERVICES	1,660	6,465	2,952	(3,513)
95620 INSURANCE	762	585	-	(585)
95640 STUDENT INS	4,202	5,641	6,000	359
95720 PRINTING/BINDING/DUPLICATING	-	87	800	713
95725 POSTAGE/SHIPPING	-	29	1,153	1,124

*UNAUDITED

MADERA
CENTER

STATE CENTER COMMUNITY COLLEGE DISTRICT
2013-14 GENERAL FUND - EXPENDITURES
FINAL BUDGET

RESTRICTED
FUND 12

<u>SUMMARY BY LOCATION</u>	<u>2011-12 ACTUAL</u>	<u>2012-13 ACTUAL*</u>	<u>2013-14 PROPOSED</u>	<u>INC./(DEC.) FY14 VS. FY13</u>
95920 ADMIN OVERHEAD COSTS	45,875	58,106	98,387	40,281
95927 CHARGE BACK-PRODUCTION SVCS.	386	71	-	(71)
95928 CHARGE BACK-TRANSPORTATION	2,455	10,311	33,800	23,489
95990 MISCELLANEOUS	10,180	6,370	79,890	73,520
TOTAL OTHER OPER. EXP. & SERVICE	\$ 115,925	\$ 177,605	\$ 391,011	\$ 213,406
TOTAL FOR OBJECTS 91000-95999	\$ 1,399,666	\$ 1,334,902	\$ 1,909,298	\$ 574,396
96000-CAPITAL OUTLAY				
96500-NEW EQUIPMENT				
96510 NEW-EQUIPMENT LT \$5,000	\$ 91,822	\$ 53,975	\$ 95,102	\$ 41,127
96800-LIBRARY BOOKS & MEDIA				
96810 LIBRARY BOOKS	14,944	19,524	-	(19,524)
TOTAL CAPITAL OUTLAY	\$ 106,766	\$ 73,499	\$ 95,102	\$ 21,603
97000-OTHER OUTGO				
97510 CURR YR-FINANCIAL AID PAYMENTS	\$ -	\$ 2,020	\$ 24,000	\$ 21,980
97610 PAYMENTS TO STUDENTS	-	10,072	1,000	(9,072)
97660 DORMITORY	-	-	43,200	43,200
TOTAL OTHER OUTGO	\$ -	\$ 12,092	\$ 68,200	\$ 56,108
TOTAL FOR OBJECTS 96000-97999	\$ 106,766	\$ 85,591	\$ 163,302	\$ 77,711
TOTAL MADERA CENTER	\$ 1,506,432	\$ 1,420,493	\$ 2,072,600	\$ 652,107

*UNAUDITED

STATE CENTER COMMUNITY COLLEGE DISTRICT
2013-14 GENERAL FUND - EXPENDITURES
FINAL BUDGET

<u>SUMMARY BY LOCATION</u>	<u>2011-12 ACTUAL</u>	<u>2012-13 ACTUAL*</u>	<u>2013-14 PROPOSED</u>	<u>INC./(DEC.) FY14 VS. FY13</u>
91000-ACADEMIC SALARIES				
91110 REG.GRADED CLASSES	\$ 93,635	\$ 81,559	\$ 74,330	\$ (7,229)
91215 REG-COUNSELORS	-	-	18,713	18,713
91220 REG NON-MANAGEMENT	99,294	93,984	93,984	-
91310 HOURLY,GRADED CLASSES	249,657	243,254	249,678	6,424
91320 OVERLOAD,GRADED CLASSES	12,319	13,187	13,187	-
91330 HRLY-SUMMER SESSIONS	3,474	10,365	23,269	12,904
91335 HRLY-SUBSTITUTES	666	1,055	1,000	(55)
91415 HRLY NON-MANAGEMENT	164	-	-	-
TOTAL ACADEMIC SALARIES	\$ 459,209	\$ 443,404	\$ 474,161	\$ 30,757
92000-CLASSIFIED SALARIES				
92110 REG-CLASSIFIED	\$ 51,731	\$ 46,287	\$ 46,287	\$ -
92310 HOURLY STUDENTS	1,175	-	-	-
92320 HOURLY NON-STUDENTS	1,574	14,461	-	(14,461)
92330 PERM PART-TIME	39,634	28,037	36,779	8,742
92430 PERM P/T INSTR AIDES/OTHER	15,486	15,520	15,254	(266)
TOTAL CLASSIFIED SALARIES	\$ 109,600	\$ 104,305	\$ 98,320	\$ (5,985)
93000-EMPLOYEE BENEFITS				
93110 STRS-INSTRUCTIONAL	\$ 18,034	\$ 18,458	\$ 29,822	\$ 11,364
93130 STRS NON-INSTR	8,205	7,754	9,298	1,544
93210 PERS-INSTRUCTIONAL	1,692	1,772	1,745	(27)
93230 PERS NON-INSTR	7,469	5,673	5,296	(377)
93310 OASDI-INSTRUCTIONAL	6,169	6,143	6,409	266
93330 OASDI NON-INSTR	7,263	5,741	5,708	(33)
93410 H&W-INSTRUCTIONAL	12,733	11,178	10,500	(678)
93430 H&W NON-INSTR	27,423	27,418	30,160	2,742
93510 SUI-INSTRUCTIONAL	6,006	3,918	189	(3,729)
93530 SUI NON-INSTR	3,105	2,020	97	(1,923)
93610 WORK COMP-INSTRUCTIONAL	6,457	6,048	6,580	532
93630 WORK COMP NON-INSTR	3,334	3,040	3,421	381
93710 PARS-INSTRUCTIONAL	3,187	3,256	-	(3,256)

*UNAUDITED

OAKHURST
CENTER

STATE CENTER COMMUNITY COLLEGE DISTRICT
2013-14 GENERAL FUND - EXPENDITURES
FINAL BUDGET

FUNDS 11 & 12

<u>SUMMARY BY LOCATION</u>	<u>2011-12 ACTUAL</u>	<u>2012-13 ACTUAL*</u>	<u>2013-14 PROPOSED</u>	<u>INC./(DEC.) FY14 VS. FY13</u>
93730 PARS NON-INSTR	571	2,570	1,177	(1,393)
93930 OTHER EMP BEN NON-INSTR	3,333	3,333	-	(3,333)
TOTAL EMPLOYEE BENEFITS	\$ 114,981	\$ 108,322	\$ 110,402	\$ 2,080
94000 SUPPLIES & MATERIALS				
94310 INSTR SUPPLIES	\$ 5,451	\$ 4,415	\$ 6,599	\$ 2,184
94410 OFFICE SUPPLIES	1,192	652	500	(152)
94425 OPERATIONAL SUPPLIES	2,161	3,237	2,500	(737)
TOTAL SUPPLIES & MATERIALS	\$ 8,804	\$ 8,304	\$ 9,599	\$ 1,295
95000-OTHER OPER. EXP. & SERVICES				
95125 TELE/PAGER/CELL SERVICE	\$ 11,295	\$ 12,837	\$ 11,300	\$ (1,537)
95225 EQUIP REPR & MAINT	758	3,644	3,800	156
95235 HARDWARE MAINT AGREEMENTS	3,826	6,814	7,066	252
95315 MILEAGE	1,156	1,396	1,300	(96)
95330 HOSTING EVENTS/WORKSHOPS	-	-	500	500
95410 DUES/MEMBERSHIPS	200	200	200	-
95415 ROYALTIES	157	256	256	-
95530 CONTRACT LABOR/SERVICES	1,844	8,791	5,500	(3,291)
95535 ARMORED CAR/COURIER SERVICES	5,400	5,400	5,400	-
95710 ADVERTISING	274	130	-	(130)
95715 PROMOTIONS	-	-	450	450
95720 PRINTING/BINDING/DUPLICATING	-	59	-	(59)
95725 POSTAGE/SHIPPING	110	151	170	19
TOTAL OTHER OPER. EXP. & SERVICES	\$ 25,020	\$ 39,678	\$ 35,942	\$ (3,736)
TOTAL FOR OBJECTS 91000-95999	\$ 717,614	\$ 704,013	\$ 728,424	\$ 24,411
96000-CAPITAL OUTLAY				
96500-NEW EQUIPMENT				
96510 NEW-EQUIPMENT LT \$5,000	\$ -	\$ 11,472	\$ 3,871	\$ (7,601)
96512 NEW-EQUIPMENT GT \$5,000	-	17,501	-	(17,501)
TOTAL CAPITAL OUTLAY	\$ -	\$ 28,973	\$ 3,871	\$ (25,102)

*UNAUDITED

OAKHURST
CENTER

STATE CENTER COMMUNITY COLLEGE DISTRICT
2013-14 GENERAL FUND - EXPENDITURES
FINAL BUDGET

FUNDS 11 & 12

<u>SUMMARY BY LOCATION</u>	<u>2011-12 ACTUAL</u>	<u>2012-13 ACTUAL*</u>	<u>2013-14 PROPOSED</u>	<u>INC./(DEC.) FY14 VS. FY13</u>
97000-OTHER OUTGO				
TOTAL OTHER OUTGO	\$ -	\$ -	\$ -	\$ -
TOTAL FOR OBJECTS 96000-97999	\$ -	\$ 28,973	\$ 3,871	\$ (25,102)
TOTAL OAKHURST CENTER	\$ 717,614	\$ 732,986	\$ 732,295	\$ (691)

*UNAUDITED

OAKHURST
CENTER

STATE CENTER COMMUNITY COLLEGE DISTRICT
2013-14 GENERAL FUND - EXPENDITURES
FINAL BUDGET

UNRESTRICTED
FUND 11

<u>SUMMARY BY LOCATION</u>	<u>2011-12 ACTUAL</u>	<u>2012-13 ACTUAL*</u>	<u>2013-14 PROPOSED</u>	<u>INC./(DEC.) FY14 VS. FY13</u>
91000-ACADEMIC SALARIES				
91110 REG.GRADED CLASSES	\$ 93,635	\$ 81,559	\$ 74,330	\$ (7,229)
91215 REG-COUNSELORS	-	-	18,713	18,713
91220 REG NON-MANAGEMENT	99,294	93,984	93,984	-
91310 HOURLY,GRADED CLASSES	249,657	243,254	249,678	6,424
91320 OVERLOAD,GRADED CLASSES	12,319	13,187	13,187	-
91330 HRLY-SUMMER SESSIONS	3,474	10,365	23,269	12,904
91335 HRLY-SUBSTITUTES	666	1,055	1,000	(55)
91415 HRLY NON-MANAGEMENT	164	-	-	-
TOTAL ACADEMIC SALARIES	\$ 459,209	\$ 443,404	\$ 474,161	\$ 30,757
92000-CLASSIFIED SALARIES				
92110 REG-CLASSIFIED	\$ 51,731	\$ 46,287	\$ 46,287	\$ -
92310 HOURLY STUDENTS	1,175	-	-	-
92320 HOURLY NON-STUDENTS	1,574	14,461	-	(14,461)
92330 PERM PART-TIME	39,634	28,037	36,779	8,742
92430 PERM P/T INSTR AIDES/OTHER	15,486	15,520	15,254	(266)
TOTAL CLASSIFIED SALARIES	\$ 109,600	\$ 104,305	\$ 98,320	\$ (5,985)
93000-EMPLOYEE BENEFITS				
93110 STRS-INSTRUCTIONAL	\$ 18,034	\$ 18,458	\$ 29,822	\$ 11,364
93130 STRS NON-INSTR	8,205	7,754	9,298	1,544
93210 PERS-INSTRUCTIONAL	1,692	1,772	1,745	(27)
93230 PERS NON-INSTR	7,469	5,673	5,296	(377)
93310 OASDI-INSTRUCTIONAL	6,169	6,143	6,409	266
93330 OASDI NON-INSTR	7,263	5,741	5,708	(33)
93410 H&W-INSTRUCTIONAL	12,733	11,178	10,500	(678)
93430 H&W NON-INSTR	27,423	27,418	30,160	2,742
93510 SUI-INSTRUCTIONAL	6,006	3,918	189	(3,729)
93530 SUI NON-INSTR	3,105	2,020	97	(1,923)
93610 WORK COMP-INSTRUCTIONAL	6,457	6,048	6,580	532
93630 WORK COMP NON-INSTR	3,334	3,040	3,421	381
93710 PARS-INSTRUCTIONAL	3,187	3,256	-	(3,256)

*UNAUDITED

OAKHURST
CENTER

STATE CENTER COMMUNITY COLLEGE DISTRICT
2013-14 GENERAL FUND - EXPENDITURES
FINAL BUDGET

UNRESTRICTED
FUND 11

<u>SUMMARY BY LOCATION</u>	<u>2011-12 ACTUAL</u>	<u>2012-13 ACTUAL*</u>	<u>2013-14 PROPOSED</u>	<u>INC./(DEC.) FY14 VS. FY13</u>
93730 PARS NON-INSTR	571	2,570	1,177	(1,393)
93930 OTHER EMP BEN NON-INSTR	3,333	3,333	-	(3,333)
TOTAL EMPLOYEE BENEFITS	\$ 114,981	\$ 108,322	\$ 110,402	\$ 2,080
94000-SUPPLIES & MATERIALS				
94310 INSTR SUPPLIES	\$ 2,205	\$ 857	\$ -	\$ (857)
94410 OFFICE SUPPLIES	1,192	652	500	(152)
94425 OPERATIONAL SUPPLIES	2,161	3,237	2,500	(737)
TOTAL SUPPLIES & MATERIALS	\$ 5,558	\$ 4,746	\$ 3,000	\$ (1,746)
95000-OTHER OPER. EXP. & SERVICES				
95125 TELE/PAGER/CELL SERVICE	\$ 11,295	\$ 12,837	\$ 11,300	\$ (1,537)
95225 EQUIP REPR & MAINT	758	3,644	3,800	156
95235 HARDWARE MAINT AGREEMENTS	3,684	3,338	2,640	(698)
95315 MILEAGE	1,156	1,396	1,300	(96)
95330 HOSTING EVENTS/WORKSHOPS	-	-	500	500
95410 DUES/MEMBERSHIPS	200	200	200	-
95415 ROYALTIES	157	256	256	-
95530 CONTRACT LABOR/SERVICES	1,844	8,791	5,500	(3,291)
95535 ARMORED CAR/COURIER SERVICES	5,400	5,400	5,400	-
95710 ADVERTISING	274	130	-	(130)
95715 PROMOTIONS	-	-	450	450
95720 PRINTING/BINDING/DUPLICATING	-	59	-	(59)
95725 POSTAGE/SHIPPING	110	151	170	19
TOTAL OTHER OPER. EXP. & SERVICES	\$ 24,878	\$ 36,202	\$ 31,516	\$ (4,686)
TOTAL FOR OBJECTS 91000-95999	\$ 714,226	\$ 696,979	\$ 717,399	\$ 20,420
96000-CAPITAL OUTLAY				
96500-NEW EQUIPMENT				
96510 NEW-EQUIPMENT LT \$5,000	\$ -	\$ 11,472	\$ 250	\$ (11,222)
96512 NEW-EQUIPMENT GT \$5,000	-	17,501	-	(17,501)
TOTAL CAPITAL OUTLAY	\$ -	\$ 28,973	\$ 250	\$ (28,723)

*UNAUDITED

OAKHURST
CENTER

STATE CENTER COMMUNITY COLLEGE DISTRICT
2013-14 GENERAL FUND - EXPENDITURES
FINAL BUDGET

UNRESTRICTED
FUND 11

<u>SUMMARY BY LOCATION</u>	<u>2011-12 ACTUAL</u>	<u>2012-13 ACTUAL*</u>	<u>2013-14 PROPOSED</u>	<u>INC./(DEC.) FY14 VS. FY13</u>
97000-OTHER OUTGO				
TOTAL OTHER OUTGO	\$ -	\$ -	\$ -	\$ -
TOTAL FOR OBJECTS 96000-97999	\$ -	\$ 28,973	\$ 250	\$ (28,723)
TOTAL OAKHURST CENTER	\$ 714,226	\$ 725,952	\$ 717,649	\$ (8,303)

*UNAUDITED

OAKHURST
CENTER

STATE CENTER COMMUNITY COLLEGE DISTRICT
2013-14 GENERAL FUND - EXPENDITURES
FINAL BUDGET

RESTRICTED
FUND 12

<u>SUMMARY BY LOCATION</u>	<u>2011-12 ACTUAL</u>	<u>2012-13 ACTUAL*</u>	<u>2013-14 PROPOSED</u>	<u>INC./(DEC.) FY14 VS. FY13</u>
91000-ACADEMIC SALARIES				
TOTAL ACADEMIC SALARIES	\$ -	\$ -	\$ -	\$ -
92000-CLASSIFIED SALARIES				
TOTAL CLASSIFIED SALARIES	\$ -	\$ -	\$ -	\$ -
93000-EMPLOYEE BENEFITS				
TOTAL EMPLOYEE BENEFITS	\$ -	\$ -	\$ -	\$ -
94000 SUPPLIES & MATERIALS				
94310 INSTR SUPPLIES	\$ 3,246	\$ 3,558	\$ 6,599	\$ 3,041
TOTAL SUPPLIES & MATERIALS	\$ 3,246	\$ 3,558	\$ 6,599	\$ 3,041
95000-OTHER OPER. EXP. & SERVICES				
95235 HARDWARE MAINT AGREEMENTS	\$ 142	\$ 3,476	\$ 4,426	\$ 950
TOTAL OTHER OPER. EXP. & SERVICES	\$ 142	\$ 3,476	\$ 4,426	\$ 950
TOTAL FOR OBJECTS 91000-95999	\$ 3,388	\$ 7,034	\$ 11,025	\$ 3,991
96000-CAPITAL OUTLAY				
96500-NEW EQUIPMENT				
96510 NEW-EQUIPMENT LT \$5,000	\$ -	\$ -	\$ 3,621	\$ 3,621
TOTAL CAPITAL OUTLAY	\$ -	\$ -	\$ 3,621	\$ 3,621
97000-OTHER OUTGO				
TOTAL OTHER OUTGO	\$ -	\$ -	\$ -	\$ -
TOTAL FOR OBJECTS 96000-97999	\$ -	\$ -	\$ 3,621	\$ 3,621
TOTAL OAKHURST CENTER	\$ 3,388	\$ 7,034	\$ 14,646	\$ 7,612

*UNAUDITED

WILLOW INTERNATIONAL COMMUNITY COLLEGE CENTER BUDGET SUMMARY

In addition to comprehensive programs at Fresno City College and Reedley College, the district operates education centers in neighboring communities. The largest of these programs is located at the Willow International Community College Center.

In 2003, in response to the tremendous growth in the northeast area of Clovis and Fresno, the Board of Trustees completed the acquisition of approximately 110 acres for a permanent site located at Willow and International Avenues across the street from the Clovis Unified School District's third education center.

The first phase of Willow International Community College Center was opened for the fall 2007 semester. Funding for the 80,000-square-foot academic center facility in the amount of \$50.0 million was provided through local and state bond funds. Facilities include an open computer lab, additional computer laboratories, a multi-media studio, art studio, physics and waste water treatment laboratories, forum hall, distance learning, and traditional classrooms and offices. Also included with the initial phase were a

bookstore, internet café, and utility/maintenance facility.

Additionally, the phase I facilities include a state-of-the-art childhood development center. Through collaboration with the Clovis Unified School District and State Center Community College District, matching funds were secured through the AB 16 California Joint Use Facilities legislation. The \$6.0 million facility was also opened in the fall 2007 semester and is used as a toddler and pre-school licensed child care laboratory for high school and college students taking child development and pre-teaching courses.

Academic center phase II was opened in fall 2010 in an 80,000-square-foot facility. Funding for phase II in the amount of \$38.5 million was provided through local and state bonds. The facility is located north of the existing academic center and includes allied health and science laboratories, a fitness center, dance room, library/learning resource center, student services, offices, and classrooms.

Tremendous growth has occurred at Willow International Community College Center. Annually, over 8,000 students attend the center, with full-time equivalency students (FTES) of 3,405 per year. Willow International Community College Center offers over 650 courses annually in 50 areas of study and provides students a choice of basic skills, transfer, associate degrees, certificates of achievement, and certificates of completion through the Reedley College catalog and curriculum.

The Willow International Community College Center received candidacy status in March 2013 from the Accrediting Commission for Community and Junior Colleges and may now move forward towards initial accreditation as Clovis Community College. The Willow International Community College Center's Academic Senate was approved by the Statewide Academic Senate in September 2012 as the 113th member senate.

Following is the budget summary by object for the 2013-14 fiscal year for the Willow International Community College Center.

WILLOW-INTERNATIONAL
COMMUNITY COLLEGE CENTER

STATE CENTER COMMUNITY COLLEGE DISTRICT
2013-14 GENERAL FUND - EXPENDITURES
FINAL BUDGET

FUNDS 11 & 12

<u>SUMMARY BY LOCATION</u>	<u>2011-12 ACTUAL</u>	<u>2012-13 ACTUAL*</u>	<u>2013-14 PROPOSED</u>	<u>INC./(DEC.) FY14 VS. FY13</u>
91000-ACADEMIC SALARIES				
91110 REG.GRADED CLASSES	\$ 3,118,961	\$ 3,098,936	\$ 3,118,648	\$ 19,712
91130 TEMP.GRADED CLASSES	80,221	-	-	-
91210 REG-MANAGEMENT	744,792	625,796	634,601	8,805
91215 REG-COUNSELORS	274,649	431,570	470,551	38,981
91220 REG NON-MANAGEMENT	367,934	415,410	466,319	50,909
91310 HOURLY,GRADED CLASSES	1,263,633	1,129,296	1,311,107	181,811
91320 OVERLOAD,GRADED CLASSES	175,466	135,742	130,673	(5,069)
91330 HRLY-SUMMER SESSIONS	76,136	80,248	80,824	576
91335 HRLY-SUBSTITUTES	7,588	19,321	20,000	679
91410 HRLY-MANAGEMENT	-	2,044	-	(2,044)
91415 HRLY NON-MANAGEMENT	363,585	326,506	447,745	121,239
TOTAL ACADEMIC SALARIES	\$ 6,472,965	\$ 6,264,869	\$ 6,680,468	\$ 415,599
92000-CLASSIFIED SALARIES				
92110 REG-CLASSIFIED	\$ 1,146,059	\$ 1,019,043	\$ 1,098,258	\$ 79,215
92115 CONFIDENTIAL	71,061	71,061	71,061	-
92120 MANAGEMENT-CLASS	173,523	139,958	198,213	58,255
92150 O/T-CLASSIFIED	314	1,928	-	(1,928)
92210 INSTR AIDES	119,268	265,730	277,007	11,277
92250 O/T-INSTR AIDES	-	530	-	(530)
92310 HOURLY STUDENTS	11,077	14,359	13,182	(1,177)
92320 HOURLY NON-STUDENTS	26,738	75,680	-	(75,680)
92330 PERM PART-TIME	60,328	54,572	59,895	5,323
92410 HRLY-INSTR AIDES-STUDENTS	43,025	49,226	82,228	33,002
92420 HRLY INSTR AIDES NON-STUDENTS	21,748	1,915	-	(1,915)
92430 PERM P/T INSTR AIDES/OTHER	77,299	94,718	111,936	17,218
TOTAL CLASSIFIED SALARIES	\$ 1,750,440	\$ 1,788,720	\$ 1,911,780	\$ 123,060
93000-EMPLOYEE BENEFITS				
93110 STRS-INSTRUCTIONAL	\$ 350,134	\$ 334,070	\$ 359,806	\$ 25,736
93130 STRS NON-INSTR	128,505	142,079	162,210	20,131
93210 PERS-INSTRUCTIONAL	15,218	32,263	35,732	3,469

*UNAUDITED

WILLOW-INTERNATIONAL
COMMUNITY COLLEGE CENTER

STATE CENTER COMMUNITY COLLEGE DISTRICT
2013-14 GENERAL FUND - EXPENDITURES
FINAL BUDGET

FUNDS 11 & 12

<u>SUMMARY BY LOCATION</u>	<u>2011-12 ACTUAL</u>	<u>2012-13 ACTUAL*</u>	<u>2013-14 PROPOSED</u>	<u>INC./(DEC.) FY14 VS. FY13</u>
93230 PERS NON-INSTR	164,520	148,883	158,914	10,031
93310 OASDI-INSTRUCTIONAL	78,366	85,507	91,132	5,625
93330 OASDI NON-INSTR	134,075	124,030	133,628	9,598
93410 H&W-INSTRUCTIONAL	513,719	543,112	540,554	(2,558)
93430 H&W NON-INSTR	514,516	495,819	545,538	49,719
93510 SUI-INSTRUCTIONAL	79,864	52,998	2,524	(50,474)
93530 SUI NON-INSTR	52,356	34,618	2,647	(31,971)
93610 WORK COMP-INSTRUCTIONAL	86,036	80,687	89,653	8,966
93630 WORK COMP NON-INSTR	56,192	52,488	60,107	7,619
93710 PARS-INSTRUCTIONAL	12,582	11,840	12,052	212
93730 PARS NON-INSTR	3,732	2,806	3,163	357
TOTAL EMPLOYEE BENEFITS	\$ 2,189,815	\$ 2,141,200	\$ 2,197,660	\$ 56,460
94000 SUPPLIES & MATERIALS				
94310 INSTR SUPPLIES	\$ 87,172	\$ 86,758	\$ 147,150	\$ 60,392
94315 SOFTWARE-INSTRUCTIONAL	7,020	3,184	5,000	1,816
94410 OFFICE SUPPLIES	16,506	41,570	43,219	1,649
94415 SOFTWARE NON-INSTR	249	379	1,876	1,497
94425 OPERATIONAL SUPPLIES	27,037	32,773	34,000	1,227
94490 OTHER SUPPLIES	42,796	38,901	54,996	16,095
94530 PUBLICATIONS/CATALOGS	52	91	100	9
TOTAL SUPPLIES & MATERIALS	\$ 180,832	\$ 203,656	\$ 286,341	\$ 82,685
95000-OTHER OPER. EXP. & SERVICES				
95110 ELECTRICITY & GAS	\$ 6,881	\$ 7,319	\$ 8,000	\$ 681
95125 TELE/PAGER/CELL SERVICE	29,284	27,689	32,000	4,311
95210 EQUIPMENT RENTAL	675	351	1,500	1,149
95215 BLDG/ROOM RENTAL	3,220	4,827	7,300	2,473
95225 EQUIP REPR & MAINT	41,436	43,883	55,346	11,463
95230 ALARM SYSTEM	-	310	-	(310)
95235 HARDWARE MAINT AGREEMENTS	81,755	114,167	100,216	(13,951)
95240 SOFTWARE LICENSE/MAINT	-	-	51,000	51,000
95310 CONFERENCE	20,680	46,213	73,755	27,542

*UNAUDITED

WILLOW-INTERNATIONAL
COMMUNITY COLLEGE CENTER

STATE CENTER COMMUNITY COLLEGE DISTRICT
2013-14 GENERAL FUND - EXPENDITURES
FINAL BUDGET

FUNDS 11 & 12

<u>SUMMARY BY LOCATION</u>	<u>2011-12 ACTUAL</u>	<u>2012-13 ACTUAL*</u>	<u>2013-14 PROPOSED</u>	<u>INC./(DEC.) FY14 VS. FY13</u>
95315 MILEAGE	8,981	14,947	17,650	2,703
95320 CHARTER SERVICE	1,319	-	9,000	9,000
95325 FIELD TRIPS	1,100	3,234	10,191	6,957
95330 HOSTING EVENTS/WORKSHOPS	796	1,880	1,900	20
95410 DUES/MEMBERSHIPS	8,207	3,204	10,080	6,876
95415 ROYALTIES	2,142	2,564	2,700	136
95530 CONTRACT LABOR/SERVICES	38,218	20,693	90,150	69,457
95535 ARMORED CAR/COURIER SERVICES	5,765	5,765	5,765	-
95555 ACCREDITATION SERVICES	14,544	-	19,174	19,174
95620 INSURANCE	-	-	13,800	13,800
95640 STUDENT INS	7,857	10,612	200	(10,412)
95710 ADVERTISING	2,909	795	8,000	7,205
95715 PROMOTIONS	2,678	9,483	10,500	1,017
95720 PRINTING/BINDING/DUPLICATING	3,249	7,241	19,600	12,359
95725 POSTAGE/SHIPPING	2,773	4,778	10,300	5,522
95915 CASH (OVER)/SHORT	-	1,694	-	(1,694)
95920 ADMIN OVERHEAD COSTS	14,247	14,269	20,153	5,884
95921 BANK/MERCHANT FEES	-	26,730	30,000	3,270
95926 CHARGE BACK-MAIL SERVICES	-	-	1,000	1,000
95927 CHARGE BACK-PRODUCTION SVCS.	3,130	1,720	2,800	1,080
95928 CHARGE BACK-TRANSPORTATION	927	2,331	11,040	8,709
95935 BAD DEBT EXPENSE	2,687	-	-	-
95990 MISCELLANEOUS	31,866	9,090	41,071	31,981
TOTAL OTHER OPER. EXP. & SERVICES	\$ 337,326	\$ 385,789	\$ 664,191	\$ 278,402
TOTAL FOR OBJECTS 91000-95999	\$ 10,931,378	\$ 10,784,234	\$ 11,740,440	\$ 956,206
96000-CAPITAL OUTLAY				
96200-SITE IMPROVEMENT				
96210 CONSTRUCTION	\$ 4,350	\$ -	\$ -	\$ -
96400-BLDG RENOVATION & IMPROVEMENT				
96410 CONSTRUCTION	-	-	30,000	30,000

*UNAUDITED

WILLOW-INTERNATIONAL
COMMUNITY COLLEGE CENTER

STATE CENTER COMMUNITY COLLEGE DISTRICT
2013-14 GENERAL FUND - EXPENDITURES
FINAL BUDGET

FUNDS 11 & 12

<u>SUMMARY BY LOCATION</u>	<u>2011-12 ACTUAL</u>	<u>2012-13 ACTUAL*</u>	<u>2013-14 PROPOSED</u>	<u>INC./(DEC.) FY14 VS. FY13</u>
96500-NEW EQUIPMENT				
96510 NEW-EQUIPMENT LT \$5,000	20,325	137,329	195,588	58,259
96512 NEW-EQUIPMENT GT \$5,000	-	32,373	22,439	(9,934)
96800-LIBRARY BOOKS & MEDIA				
96810 LIBRARY BOOKS	16,206	28,652	45,255	16,603
TOTAL CAPITAL OUTLAY	\$ 40,881	\$ 198,354	\$ 293,282	\$ 94,928
97000-OTHER OUTGO				
97310 INTERFUND TRANSFER OUT	\$ -	\$ -	\$ 223,000	\$ 223,000
97510 CURR YR-FINANCIAL AID PAYMENTS	5,884	5,414	-	(5,414)
97610 PAYMENTS TO STUDENTS	-	700	-	(700)
TOTAL OTHER OUTGO	\$ 5,884	\$ 6,114	\$ 223,000	\$ 216,886
TOTAL FOR OBJECTS 96000-97999	\$ 46,765	\$ 204,468	\$ 516,282	\$ 311,814
TOTAL WILLOW INTERNATIONAL CENTER	\$ 10,978,143	\$ 10,988,702	\$ 12,256,722	\$ 1,268,020

*UNAUDITED

WILLOW-INTERNATIONAL
COMMUNITY COLLEGE CENTER

STATE CENTER COMMUNITY COLLEGE DISTRICT
2013-14 GENERAL FUND - EXPENDITURES
FINAL BUDGET

UNRESTRICTED
FUND 11

<u>SUMMARY BY LOCATION</u>	<u>2011-12 ACTUAL</u>	<u>2012-13 ACTUAL*</u>	<u>2013-14 PROPOSED</u>	<u>INC./(DEC.) FY14 VS. FY13</u>
91000-ACADEMIC SALARIES				
91110 REG.GRADED CLASSES	\$ 3,084,473	\$ 3,089,368	\$ 3,118,648	\$ 29,280
91130 TEMP.GRADED CLASSES	80,221	-	-	-
91210 REG-MANAGEMENT	744,792	625,796	634,601	8,805
91215 REG-COUNSELORS	208,193	362,160	398,455	36,295
91220 REG NON-MANAGEMENT	261,705	321,000	372,277	51,277
91310 HOURLY,GRADED CLASSES	1,236,300	1,112,972	1,283,142	170,170
91320 OVERLOAD,GRADED CLASSES	155,067	130,762	130,673	(89)
91330 HRLY-SUMMER SESSIONS	74,573	80,248	80,824	576
91335 HRLY-SUBSTITUTES	7,588	19,321	20,000	679
91410 HRLY-MANAGEMENT	-	2,044	-	(2,044)
91415 HRLY NON-MANAGEMENT	152,527	162,050	246,766	84,716
TOTAL ACADEMIC SALARIES	\$ 6,005,439	\$ 5,905,721	\$ 6,285,386	\$ 379,665
92000-CLASSIFIED SALARIES				
92110 REG-CLASSIFIED	\$ 1,110,187	\$ 993,813	\$ 1,066,481	\$ 72,668
92115 CONFIDENTIAL	71,061	71,061	71,061	-
92120 MANAGEMENT-CLASS	173,523	139,958	198,213	58,255
92150 O/T-CLASSIFIED	314	1,449	-	(1,449)
92210 INSTR AIDES	119,268	265,730	277,007	11,277
92250 O/T-INSTR AIDES	-	530	-	(530)
92310 HOURLY STUDENTS	796	4,401	7,182	2,781
92320 HOURLY NON-STUDENTS	19,562	75,680	-	(75,680)
92330 PERM PART-TIME	34,939	22,371	24,819	2,448
92410 HRLY-INSTR AIDES-STUDENTS	33,899	42,755	65,187	22,432
92420 HRLY INSTR AIDES NON-STUDENTS	21,748	-	-	-
92430 PERM P/T INSTR AIDES/OTHER	77,299	94,718	111,936	17,218
TOTAL CLASSIFIED SALARIES	\$ 1,662,596	\$ 1,712,466	\$ 1,821,886	\$ 109,420
93000-EMPLOYEE BENEFITS				
93110 STRS-INSTRUCTIONAL	\$ 344,311	\$ 332,179	\$ 357,499	\$ 25,320
93130 STRS NON-INSTR	103,878	120,966	136,296	15,330
93210 PERS-INSTRUCTIONAL	15,218	32,217	35,732	3,515

*UNAUDITED

WILLOW-INTERNATIONAL
COMMUNITY COLLEGE CENTER

STATE CENTER COMMUNITY COLLEGE DISTRICT
2013-14 GENERAL FUND - EXPENDITURES
FINAL BUDGET

UNRESTRICTED
FUND 11

<u>SUMMARY BY LOCATION</u>	<u>2011-12 ACTUAL</u>	<u>2012-13 ACTUAL*</u>	<u>2013-14 PROPOSED</u>	<u>INC./(DEC.) FY14 VS. FY13</u>
93230 PERS NON-INSTR	155,872	140,830	152,835	12,005
93310 OASDI-INSTRUCTIONAL	77,166	84,981	90,727	5,746
93330 OASDI NON-INSTR	122,595	113,951	124,034	10,083
93410 H&W-INSTRUCTIONAL	509,297	541,856	540,554	(1,302)
93430 H&W NON-INSTR	476,433	459,864	508,371	48,507
93510 SUI-INSTRUCTIONAL	78,531	52,617	2,510	(50,107)
93530 SUI NON-INSTR	45,058	30,373	1,508	(28,865)
93610 WORK COMP-INSTRUCTIONAL	84,459	80,035	88,882	8,847
93630 WORK COMP NON-INSTR	48,201	45,943	52,756	6,813
93710 PARS-INSTRUCTIONAL	12,212	11,477	12,052	575
93730 PARS NON-INSTR	1,617	897	794	(103)
TOTAL EMPLOYEE BENEFITS	\$ 2,074,848	\$ 2,048,186	\$ 2,104,550	\$ 56,364
94000-SUPPLIES & MATERIALS				
94310 INSTR SUPPLIES	\$ 19,593	\$ 17,908	\$ 40,860	\$ 22,952
94410 OFFICE SUPPLIES	12,830	34,873	37,200	2,327
94415 SOFTWARE NON-INSTR	-	130	-	(130)
94425 OPERATIONAL SUPPLIES	27,037	32,773	34,000	1,227
94490 OTHER SUPPLIES	26,764	25,240	28,300	3,060
94530 PUBLICATIONS/CATALOGS	52	91	100	9
TOTAL SUPPLIES & MATERIALS	\$ 86,276	\$ 111,015	\$ 140,460	\$ 29,445
95000-OTHER OPER. EXPS. & SERVICES				
95110 ELECTRICITY & GAS	\$ 6,881	\$ 7,319	\$ 8,000	\$ 681
95125 TELE/PAGER/CELL SERVICE	29,284	27,689	32,000	4,311
95210 EQUIPMENT RENTAL	675	351	1,500	1,149
95215 BLDG/ROOM RENTAL	3,220	4,827	7,300	2,473
95225 EQUIP REPR & MAINT	41,436	43,808	52,827	9,019
95230 ALARM SYSTEM	-	310	-	(310)
95235 HARDWARE MAINT AGREEMENTS	52,556	52,328	44,616	(7,712)
95240 SOFTWARE LICENSE/MAINT	-	-	51,000	51,000
95310 CONFERENCE	10,774	24,878	45,600	20,722
95315 MILEAGE	7,854	14,947	15,700	753

*UNAUDITED

WILLOW-INTERNATIONAL
COMMUNITY COLLEGE CENTER

STATE CENTER COMMUNITY COLLEGE DISTRICT
2013-14 GENERAL FUND - EXPENDITURES
FINAL BUDGET

UNRESTRICTED
FUND 11

<u>SUMMARY BY LOCATION</u>	<u>2011-12 ACTUAL</u>	<u>2012-13 ACTUAL*</u>	<u>2013-14 PROPOSED</u>	<u>INC./(DEC.) FY14 VS. FY13</u>
95325 FIELD TRIPS	200	-	-	-
95330 HOSTING EVENTS/WORKSHOPS	-	257	-	(257)
95410 DUES/MEMBERSHIPS	5,652	1,867	7,580	5,713
95415 ROYALTIES	2,142	2,564	2,700	136
95530 CONTRACT LABOR/SERVICES	38,218	20,693	86,650	65,957
95535 ARMORED CAR/COURIER SERVICES	5,765	5,765	5,765	-
95555 ACCREDITATION SERVICES	14,544	-	19,174	19,174
95640 STUDENT INS	52	137	200	63
95710 ADVERTISING	2,909	795	8,000	7,205
95715 PROMOTIONS	2,678	9,483	10,500	1,017
95720 PRINTING/BINDING/DUPLICATING	3,249	6,796	15,500	8,704
95725 POSTAGE/SHIPPING	2,736	4,778	6,000	1,222
95915 CASH (OVER)/SHORT	-	1,694	-	(1,694)
95920 ADMIN OVERHEAD COSTS	200	-	-	-
95921 BANK/MERCHANT FEES	-	26,730	30,000	3,270
95926 CHARGE BACK-MAIL SERVICES	-	-	1,000	1,000
95927 CHARGE BACK-PRODUCTION SVCS.	2,581	1,662	2,800	1,138
95928 CHARGE BACK-TRANSPORTATION	-	1,423	1,500	77
95935 BAD DEBT EXPENSE	2,687	-	-	-
95990 MISCELLANEOUS	30,279	8,847	22,610	13,763
TOTAL OTHER OPER. EXP. & SERVICES	\$ 266,572	\$ 269,948	\$ 478,522	\$ 208,574
TOTAL FOR OBJECTS 91000-95999	\$ 10,095,731	\$ 10,047,336	\$ 10,830,804	\$ 783,468
96000-CAPITAL OUTLAY				
96200-SITE IMPROVEMENT				
96210 CONSTRUCTION	\$ 4,350	\$ -	\$ -	\$ -
96400-BLDG RENOVATION & IMPROVEMENT				
96410 CONSTRUCTION	-	-	30,000	30,000
96500-NEW EQUIPMENT				
96510 NEW-EQUIPMENT LT \$5,000	-	91,561	122,102	30,541
96512 NEW-EQUIPMENT GT \$5,000	-	32,373	22,439	(9,934)
TOTAL CAPITAL OUTLAY	\$ 4,350	\$ 123,934	\$ 174,541	\$ 50,607

*UNAUDITED

WILLOW-INTERNATIONAL
COMMUNITY COLLEGE CENTER

STATE CENTER COMMUNITY COLLEGE DISTRICT
2013-14 GENERAL FUND - EXPENDITURES
FINAL BUDGET

UNRESTRICTED
FUND 11

<u>SUMMARY BY LOCATION</u>	<u>2011-12 ACTUAL</u>	<u>2012-13 ACTUAL*</u>	<u>2013-14 PROPOSED</u>	<u>INC./(DEC.) FY14 VS. FY13</u>
97000-OTHER OUTGO				
97310 INTERFUND TRANSFER OUT	\$ -	\$ -	\$ 223,000	\$ 223,000
TOTAL OTHER OUTGO	\$ -	\$ -	\$ 223,000	\$ 223,000
TOTAL FOR OBJECTS 99000-97999	\$ 4,350	\$ 123,934	\$ 397,541	\$ 273,607
TOTAL WILLOW INTERNATIONAL CENTER	\$ 10,100,081	\$ 10,171,270	\$ 11,228,345	\$ 1,057,075

*UNAUDITED

WILLOW-INTERNATIONAL
COMMUNITY COLLEGE CENTER

STATE CENTER COMMUNITY COLLEGE DISTRICT
2013-14 GENERAL FUND - EXPENDITURES
FINAL BUDGET

RESTRICTED
FUND 12

<u>SUMMARY BY LOCATION</u>	<u>2011-12 ACTUAL</u>	<u>2012-13 ACTUAL*</u>	<u>2013-14 PROPOSED</u>	<u>INC./(DEC.) FY14 VS. FY13</u>
91000-ACADEMIC SALARIES				
91110 REG.GRADED CLASSES	\$ 34,488	\$ 9,568	\$ -	\$ (9,568)
91215 REG-COUNSELORS	66,456	69,410	72,096	2,686
91220 REG NON-MANAGEMENT	106,229	94,410	94,042	(368)
91310 HOURLY,GRADED CLASSES	27,333	16,324	27,965	11,641
91320 OVERLOAD,GRADED CLASSES	20,399	4,980	-	(4,980)
91330 HRLY-SUMMER SESSIONS	1,563	-	-	-
91415 HRLY NON-MANAGEMENT	211,058	164,456	200,979	36,523
TOTAL ACADEMIC SALARIES	\$ 467,526	\$ 359,148	\$ 395,082	\$ 35,934
92000-CLASSIFIED SALARIES				
92110 REG-CLASSIFIED	\$ 35,872	\$ 25,230	\$ 31,777	\$ 6,547
92150 O/T-CLASSIFIED	-	479	-	(479)
92310 HOURLY STUDENTS	10,281	9,958	6,000	(3,958)
92320 HOURLY NON-STUDENTS	7,176	-	-	-
92330 PERM PART-TIME	25,389	32,201	35,076	2,875
92410 HRLY-INSTR AIDES-STUDENTS	9,126	6,471	17,041	10,570
92420 HRLY INSTR AIDES NON-STUDENTS	-	1,915	-	(1,915)
TOTAL CLASSIFIED SALARIES	\$ 87,844	\$ 76,254	\$ 89,894	\$ 13,640
93000-EMPLOYEE BENEFITS				
93110 STRS-INSTRUCTIONAL	\$ 5,823	\$ 1,891	\$ 2,307	\$ 416
93130 STRS NON-INSTR	24,627	21,113	25,914	4,801
93210 PERS-INSTRUCTIONAL	-	46	-	(46)
93230 PERS NON-INSTR	8,648	8,053	6,079	(1,974)
93310 OASDI-INSTRUCTIONAL	1,200	526	405	(121)
93330 OASDI NON-INSTR	11,480	10,079	9,594	(485)
93410 H&W-INSTRUCTIONAL	4,422	1,256	-	(1,256)
93430 H&W NON-INSTR	38,083	35,955	37,167	1,212
93510 SUI-INSTRUCTIONAL	1,333	381	14	(367)
93530 SUI NON-INSTR	7,298	4,245	1,139	(3,106)
93610 WORK COMP-INSTRUCTIONAL	1,577	652	771	119
93630 WORK COMP NON-INSTR	7,991	6,545	7,351	806

*UNAUDITED

WILLOW-INTERNATIONAL
COMMUNITY COLLEGE CENTER

STATE CENTER COMMUNITY COLLEGE DISTRICT
2013-14 GENERAL FUND - EXPENDITURES
FINAL BUDGET

RESTRICTED
FUND 12

<u>SUMMARY BY LOCATION</u>	<u>2011-12 ACTUAL</u>	<u>2012-13 ACTUAL*</u>	<u>2013-14 PROPOSED</u>	<u>INC./(DEC.) FY14 VS. FY13</u>
93710 PARS-INSTRUCTIONAL	370	363	-	(363)
93730 PARS NON-INSTR	2,115	1,909	2,369	460
TOTAL EMPLOYEE BENEFITS	\$ 114,967	\$ 93,014	\$ 93,110	\$ 96
94000-SUPPLIES & MATERIALS				
94310 INSTR SUPPLIES	\$ 67,579	\$ 68,850	\$ 106,290	\$ 37,440
94315 SOFTWARE-INSTRUCTIONAL	7,020	3,184	5,000	1,816
94410 OFFICE SUPPLIES	3,676	6,697	6,019	(678)
94415 SOFTWARE NON-INSTR	249	249	1,876	1,627
94490 OTHER SUPPLIES	16,032	13,661	26,696	13,035
TOTAL SUPPLIES & MATERIALS	\$ 94,556	\$ 92,641	\$ 145,881	\$ 53,240
95000-OTHER OPER. EXP. & SERVICES				
95225 EQUIP REPR & MAINT	\$ -	\$ 75	2,519	\$ 2,444
95235 HARDWARE MAINT AGREEMENTS	29,199	61,839	55,600	(6,239)
95310 CONFERENCE	9,906	21,335	28,155	6,820
95315 MILEAGE	1,127	-	1,950	1,950
95320 CHARTER SERVICE	1,319	-	9,000	9,000
95325 FIELD TRIPS	900	3,234	10,191	6,957
95330 HOSTING EVENTS/WORKSHOPS	796	1,623	1,900	277
95410 DUES/MEMBERSHIPS	2,555	1,337	2,500	1,163
95530 CONTRACT LABOR/SERVICES	-	-	3,500	3,500
95620 INSURANCE	-	-	13,800	13,800
95640 STUDENT INS	7,805	10,475	-	(10,475)
95720 PRINTING/BINDING/DUPLICATING	-	445	4,100	3,655
95725 POSTAGE/SHIPPING	37	-	4,300	4,300
95920 ADMIN OVERHEAD COSTS	14,047	14,269	20,153	5,884
95927 CHARGE BACK-PRODUCTION SVCS.	549	58	-	(58)
95928 CHARGE BACK-TRANSPORTATION	927	908	9,540	8,632
95990 MISCELLANEOUS	1,587	243	18,461	18,218
TOTAL OTHER OPER. EXP. & SERVICES	\$ 70,754	\$ 115,841	\$ 185,669	\$ 69,828
TOTAL FOR OBJECTS 91000-95999	\$ 835,647	\$ 736,898	\$ 909,636	\$ 172,738

*UNAUDITED

WILLOW-INTERNATIONAL
COMMUNITY COLLEGE CENTER

STATE CENTER COMMUNITY COLLEGE DISTRICT
2013-14 GENERAL FUND - EXPENDITURES
FINAL BUDGET

RESTRICTED
FUND 12

<u>SUMMARY BY LOCATION</u>	<u>2011-12 ACTUAL</u>	<u>2012-13 ACTUAL*</u>	<u>2013-14 PROPOSED</u>	<u>INC./(DEC.) FY14 VS. FY13</u>
96000-CAPITAL OUTLAY				
96500-NEW EQUIPMENT				
96510 NEW-EQUIPMENT LT \$5,000	\$ 20,325	\$ 45,768	\$ 73,486	\$ 27,718
96800-LIBRARY BOOKS & MEDIA				
96810 LIBRARY BOOKS	16,206	28,652	45,255	16,603
TOTAL CAPITAL OUTLAY	\$ 36,531	\$ 74,420	\$ 118,741	\$ 44,321
97000-OTHER OUTGO				
97510 CURR YR-FINANCIAL AID PAYMENTS	\$ 5,884	\$ 5,414	\$ -	\$ (5,414)
97610 PAYMENTS TO STUDENTS	-	700	-	(700)
TOTAL OTHER OUTGO	\$ 5,884	\$ 6,114	\$ -	\$ (6,114)
TOTAL FOR OBJECTS 96000-97999	\$ 42,415	\$ 80,534	\$ 118,741	\$ 38,207
TOTAL WILLOW INTERNATIONAL CENTER	\$ 878,062	\$ 817,432	\$ 1,028,377	\$ 210,945

*UNAUDITED

LOTTERY/DECISION PACKAGES

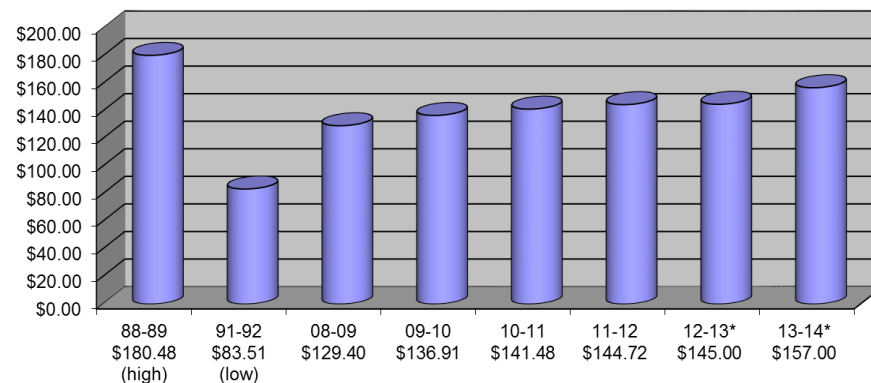
Summary

In November 1984 the California electorate approved a statewide initiative authorizing a state lottery program. As part of the initiative, 34 percent of lottery proceeds are to be distributed to all public educational entities in the state, including local school districts, community colleges, and state university systems.

Since the inception of the program, there has been a considerable variance in lottery collections and subsequent proceeds to community college districts. These amounts have varied from a high of \$180 per FTES in 1988-89 to a low of \$84 per FTES in 1991-92. Based on early projections by the Chancellor's Office, the district estimates receiving approximately \$4.3 million in lottery revenue for the 2013-14 fiscal year.

The following chart highlights actual and projected lottery funding rates to the district for the fiscal years 2008-09 through 2013-14, including the highest and lowest years:

CALIFORNIA STATE LOTTERY
Per FTES Allocations and Estimates
2008-09 through 2013-14 with High/Low Years
*Projected



In March 2000 the California electorate approved Senate Bill 20 requiring 50 percent of any lottery proceed increases from 1997-98 to be spent on instructional materials. Since that time, because of the nature of the district's lottery/decision package program, whereby funds are utilized for one-time allocations largely distributed to the campuses, funding well in excess of this requirement has been expended on instructional materials.

The district utilizes the decision package process through which funds are allocated out of the prior year's proceeds for one-time, non-salary expenses in areas such as staff development, equipment, minor facility improvements, and scheduled maintenance related projects. By allocating resources from the prior year's revenues, the district is able to withstand the variances in lottery collections without overspending its budget. This process has allowed the district to enhance programmatic offerings to meet the needs of students and has provided a funding source for minor facility improvements.

With the state's budget challenges over the past several fiscal years still lingering into 2013-14, the district is using the lottery decision packages to not only accomplish the objectives outlined above, but also to offset the impact

of prior year budget reductions to the general fund. The colleges/centers and the district office have prepared decision packages to ensure adequate operational funds are available to meet the stated goals of the district for managed student access and to maintain financial stability. The proposals were approved through fiscal processes at each location with input provided by various employee groups and site representatives.

The decision package proposals have been updated to reflect the 2012-13 revenue projection of \$3.8 million plus the use of an additional \$1.2 million of unspent prior year lottery funds for a total decision package proposal of \$5.0 million. Following is a summary by site of the recommendations for the 2013-14 lottery/decision package program:

SUMMARY
2013-14 DECISION PACKAGES
Lottery Funding

District

Staff Development and Training	\$61,100	
Employee Recognition Program	18,000	
Operational Supplies	5,000	
SCCCD Annual Report	13,000	
Central Valley Student Success Summit	3,500	
Additional Student Aide I	3,140	
Districtwide Safety and Hazardous Materials Program	50,000	
District Operations Supplies and Operating Expenses	294,740	
District Office Non-Instructional Equipment	16,000	
IS Datatel System Licensing	265,000	
IS Additional Datatel User Licenses	30,000	
IS Equipment Maintenance Contracts	80,000	
IS Storage Area Network Replacement	200,000	
IS Districtwide Videoconference Improvement	140,000	
IS Voice Over IP and WiFi for District Office North	<u>60,000</u>	
		\$1,239,480

Fresno City College

Staff Development and Training	\$75,000	
Campus Capital Projects and Enhancements	600,960	
Instructional Materials and Supplies (Prop. 20 Compliance)	394,362	
Speakers' Forum	21,000	
Equipment & Supplies	130,072	
Technology	<u>524,048</u>	
		\$1,745,442

<u>Reedley College</u>		
Instructional Supplies (Prop. 20 Compliance)	\$182,700	
Other Operating Expenses	626,040	
		\$808,740
<u>Willow International</u>		
Staff Development and Training	\$52,974	
Instructional Supplies (Prop. 20 Compliance)	187,688	
Operational Supplies and Equipment	7,460	
Instructional Equipment and Software	18,642	
Cultural Enrichment and Student Activities	60,100	
Outreach, School Relations and Transfer	28,250	
Technology	74,116	
		\$429,230
<u>Madera Center/Oakhurst</u>		
Instructional Supplies (Prop. 20 Compliance)	\$110,250	
Other Operating Expenses	141,858	
		\$252,108
<u>Board of Trustees</u>		
		\$400,000
TOTAL 2013-14 DECISION PACKAGES - TENTATIVE		\$4,875,000
<u>2012-13 UNFINISHED PROJECTS</u>		
District Office	\$93,603	
Fresno City College	59,823	
		\$153,426
TOTAL 2013-14 DECISION PACKAGES – FINAL		\$5,028,426

Other Funds
and Accounts

OTHER FUNDS AND ACCOUNTS

Introduction

In addition to the general fund, capital outlay projects fund, and the Measure E projects fund, the district operates several additional funds and recognized accounts. Each fund or account is required to account for the corresponding program revenues and expenditures. In general, each budget reflects the maintenance of the existing program or activities operating within the respective area.

Outlined is a brief description of each fund and account as well as changes anticipated for the 2013-14 fiscal year. It should be noted the budgets outlined are based upon projected revenues and expenditures and unaudited beginning balances.

Cafeteria Fund

The cafeteria fund reflects revenues and expenditures for cafeteria programs operated by the district. In 2013-14 the Reedley College campus will be the only site operated in-house by the district. Cafeteria programs at the remaining sites are all based upon third-party lease agreements. In 2005, the district extended an agreement with Taher, Inc., through 2010

to operate the FCC cafeteria, FCC catering, and the Madera Center food service program. The Taher agreement for FCC and Madera food service programs is currently administered on a month-to-month basis. A second restaurant located at the FCC bookstore is provided through Pacific Café with an agreement extended in 2009 through 2014. Food service at the Willow International Community College Center is provided by the Willow International Community College Center Café through a lease agreement entered into in 2002 for the Clovis Center and transferred to the Willow International Community College Center; the agreement is administered on a month-to-month basis.

In accordance with the California community colleges accounting manual, funds generated by lease agreements, including leased cafeteria programs, are accounted for in the district's general fund. The cafeteria fund collects all revenues and expenditures associated with the operation of the Reedley College program. In 2013-14 the Reedley cafeteria program is expected to have revenues of \$653,840 and expenditures of \$803,840, resulting in an operational loss of \$150,000 to be covered by a transfer in from the general fund.

Dormitory Revenue Fund

The dormitory revenue fund is the operating account for the Reedley College residence hall (dormitory) and summer camps. It receives income from room rent, as well as interest and other charges, and pays expenses related to day-to-day operations.

Through Measure E funding, a new residence hall opened in December of 2009 that not only provided a modern residential facility, but also included an upgraded study/computer center and wireless networking for the students. While the dormitory revenue fund is budgeted to make a profit, expenditures outlined do not include all indirect or overhead costs. In 2013-14 the Reedley College dorm is expected to have revenues of \$492,710 and expenditures of \$437,024 resulting in an operational profit of \$55,686.

Internal Service Funds

The district's self-insurance fund is currently used to receive premiums from the general fund and auxiliary operating funds and to disburse payments related to long-term disability claims. The district is in the process of transitioning our long-term disability benefits from a self-insurance plan to a purchased

insurance provider plan. The proposed budget reflects the premiums and operating costs for this benefit.

The Other Post Employment Benefit (OPEB) obligation funding issue has gained additional scrutiny in recent years as the obligation has become reportable due to changes in reporting requirements for both private and public agencies with many agencies discovering the imminent obligation against already insufficiently funded retirement programs. The district established a fund at the county to transfer monies to fund its OPEB obligation for retired and current employees.

The governmental accounting standards board (GASB) established statement numbers 43 and 45 related to the OPEB accounting and reporting requirements that mandates state and local governmental entities (including school districts) begin recognizing the OPEB obligation beginning with the 2007-08 fiscal year. The district conducts an actuarial study every other fiscal year to determine its OPEB obligation with the most recent study being prepared as of July 1, 2012. The current study determined the present value of future benefits (PVFB) for retirees and active employees is \$34.5 million with an actuarial accrued liability (AAL) of \$23.8 million (discount rate at 5.0%). The annual required contribution (ARC) is established at \$2.1

million. The ARC includes the “pay as you go” portion of the district’s current payment for retirees, the subsidized portion for retirees currently utilizing the district’s health plans, and payment for retirees and current employees based upon a 30-year amortization of the incurred, but not funded, cost for retirees and active employees.

GASB 43/45 does not mandate the funding of the OPEB obligation at this time, but does recommend funding the obligation. However, the accreditation standards for community colleges requires us to plan for and allocate appropriate resources for the payment of liabilities and future obligations, including OPEB, compensated absences and other employee related obligations. The State Center Community College District Board began funding the OPEB obligation and transferred funds to a district fund at the county in 2006-07. The Board and administration believed it to be prudent to begin funding the obligation made during previous negotiations to pay for a portion of the employee's retirement health costs. Furthermore, full GASB 43/45 compliance requires the district to deposit at a minimum its ARC contribution. The Board approved the establishment of an irrevocable trust to be compliant with the GASB 43/45 guidelines. The California School Board Association (CSBA) sponsored program was approved by the Board on August 2007 for the GASB 43/45-compliant

irrevocable trust and Public Agency Retirement Services (PARS) was hired by CSBA to be the trust administrator with US Bank to manage the investments of the trust. Additionally the Board of Trustees formed a Retirement Board with oversight responsibility of the trust and its investments.

The SCCCD retirement board approved the transfer of \$5.7 million representing the 2006-07 and 2007-08 ARC payments into the irrevocable trust. The 2008-09 contribution to the OPEB of \$2.8 million was transferred to a district fund rather than the irrevocable trust account. For 2013-14 staff is recommending fully funding the existing net OPEB obligation of approximately \$3.2 million and placing the funds into the irrevocable trust. Therefore, in 2013-14 the district will be transferring funds from the district retiree benefits fund to the irrevocable trust to fund the existing net OPEB obligation. Secondly, the district will be fully funding the 2013-14 ARC payment with general fund “pay-as-you-go” contributions of approximately \$1.2 million combined with district retiree benefit funds of \$900,000 transferred to the irrevocable trust to make up the \$2.1 million ARC. The irrevocable OPEB trust and district retiree funds contain \$7.0 million and \$4.9 million respectively, as of June 30, 2013.

Bookstore Fund

The budgets for the campus' bookstores reflect the maintenance of existing services in the district, including operation of four retail stores in the district. The budgets reflect the necessary adjustments to the salary, benefits, and other operating expenses. The bookstore also budgets for the transfer of these funds used to support co-curricular activities. The bookstores are expected to generate approximately \$8.69 million in revenue with \$8.76 million in expenditures. The estimated loss of \$65,102 is mainly attributed to the reduction in summer school sales. A second textbook rental program will be implemented in the Fall of 2013 anticipating to generate additional sales. In addition a new service will also be implemented at the same time where students will have the option of ordering their textbooks online and pick them up in the store 48 hours after the order has been placed.

Co-Curricular Accounts

The co-curricular expenditure budgets for each campus include provisions for athletics and athletic insurance, forensics, publications, etc. Major funding sources for co-curricular activities at both campuses are from gate receipts for athletic events and transfers from bookstores and campus allocations; in 2013-14

the budgeted bookstore transfer to campus co-curricular programs will be \$194,400. These accounts, although operating separately, are actually an extension of the general fund.

Direct Student Financial Aid Accounts

These accounts have been established at each campus for disbursing direct student financial aid, which consists primarily of PELL Grants, Supplemental Educational Opportunity Grant (SEOG) awards, and Extended Opportunity Programs and Services (EOPS) awards. Funding is provided by the U.S. Department of Education and the State Educational Opportunity Program. Projected expenditures and offsetting revenues are based on the best estimates at this time of approximately \$60.2 million.

**STATE CENTER COMMUNITY COLLEGE DISTRICT
2013-14 FINAL BUDGET**

OTHER FUNDS & ACCOUNTS

	CAFE FUND	DORM FUND	SELF-INS FUND	OPEB FUND	BOOKSTORE		CO-CURRICULAR		FINANCIAL AID	TOTAL
					FCC	RC	FCC	RC		
REVENUE										
Federal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$56,225,000	\$56,225,000
State	-	-	-	-	-	-	-	-	3,964,100	3,964,100
Local	653,840	492,710	260,000	-	5,213,352	3,481,086	237,827	8,000	-	10,346,815
Transfers In	150,000	-	-	-	-	-	409,400	129,000	-	688,400
TOTAL REVENUE	\$ 803,840	\$ 492,710	\$ 260,000	\$ -	\$ 5,213,352	\$ 3,481,086	\$ 647,227	\$ 137,000	\$60,189,100	\$71,224,315
EXPENDITURES										
Classified Salaries	\$ 331,398	\$ 190,726	\$ -	\$ -	\$ 680,791	\$ 580,686	\$ 6,327	\$ -	\$ -	\$ 1,789,928
Benefits	180,242	80,801	5,000	-	225,435	210,428	-	-	-	701,906
Materials & Supplies	266,000	23,400	-	-	3,537,298	2,389,878	92,902	68,575	-	6,378,053
Other Oper Expenses	26,200	142,097	265,000	-	565,971	374,653	547,998	68,425	-	1,990,344
Capital Outlay	-	-	-	-	-	-	-	-	-	-
Other Outgo & Transfers Out	-	-	-	4,100,000	140,400	54,000	-	-	60,189,100	64,483,500
TOTAL EXPENDITURES	\$ 803,840	\$ 437,024	\$ 270,000	\$ 4,100,000	\$ 5,149,895	\$ 3,609,645	\$ 647,227	\$ 137,000	\$60,189,100	\$75,343,731
INCREASE (DECREASE) IN NET ASSETS	\$ -	\$ 55,686	\$ (10,000)	\$ (4,100,000)	\$ 63,457	\$ (128,559)	\$ -	\$ -	\$ -	\$ (4,119,416)
NET ASSETS, JULY 1, 2013*	\$ -	\$ 310,738	\$ 5,733,747	\$ 4,898,664	\$ 5,426,014	\$ 1,058,831	\$ 543,957	\$ 371,328	\$ -	\$18,343,279
NET ASSETS, JUNE 30, 2014*	\$ -	\$ 366,424	\$ 5,723,747	\$ 798,664	\$ 5,489,471	\$ 930,272	\$ 543,957	\$ 371,328	\$ -	\$14,223,863

*Unaudited

Capital Outlay
Projects

CAPITAL OUTLAY PROJECTS

Introduction

The district operates several components of its capital facilities projects in the capital outlay projects fund. Following is a summary of the various capital outlay programs accounted for.

State Funded Building Projects

The state of California provides funding for community college facilities expansion and remodeling based upon established criteria. Basically, districts become eligible for state-funded building programs based upon the number of students served and the population growth projections for the service area. Because the state has inadequate funding for meeting the capital facilities needs for education, there is a significant backlog of eligible projects waiting for funding.

Scheduled Maintenance and Hazardous Substance Projects

In 2003-04 the state began funding scheduled maintenance along with instructional equipment in a block grant format. The funds are allocated based on

actual reported FTES. In 2004-05 the budget added hazardous substances funding to the block grant format. During the 2009-10 through 2012-13 budget years, no funding was received from the state for scheduled maintenance or hazardous substance projects, which decreased the overall funding available to complete all the projects identified during those fiscal years. The district continued to maintain its facilities even without state support to ensure the capital investment was not rendered obsolete through years of neglect and, more importantly, to provide a positive learning environment. This year, for the first time since 2009-10, the state has provided \$320,440 in funding to help fund scheduled maintenance projects.

Listed below are the scheduled maintenance projects funded in 2013-14:

1. Replace Boilers – Fresno City College - \$780,000
2. Clean, Calibrate Switchgear – Clovis - \$10,000
3. Clean, Calibrate Switchgear – CTC - \$10,000

4. Clean, Calibrate Switchgear – Oakhurst - \$10,000
 5. Clean, Calibrate Switchgear – Madera - \$35,000
 6. Aero Soffit Repair – Reedley College - \$150,000
 7. Child Development Center Roof Repair – Fresno City College - \$55,000
 8. Replace Chiller & Cooling Tower at Gym – Fresno City College - \$60,000
 9. Replace Clocks – Districtwide - \$10,000
 10. Repair Cooling Tower – Madera - \$15,000
 11. Replace Sidewalks/Concrete – Districtwide - \$25,000
 12. Ratcliffe Handrail Replacement – Fresno City College - \$10,000
 13. Asphalt Maintenance – Districtwide - \$500,000
- Total Scheduled Maintenance/Hazardous Substance Projects - \$1,670,000

Campus Reserve Projects

For the first time campuses are formally funding capital improvement projects with their campus reserves. Projects are identified as safety, instructional, student success, and maintenance.

Listed below are the campus reserve projects scheduled for this year:

1. Safety and security improvements campus wide – Fresno City College - \$100,000
2. Replace bleachers in Gym – Fresno City College - \$400,000
3. Installation of new alarm systems in Humanities, Math Science and Social Science division offices – Fresno City College - \$40,000
4. Installation of alarm systems and security cameras in OAB building – Fresno City College - \$50,000
5. Painting, carpeting and window coverings campus wide – Fresno City College - \$30,000
6. Remodel of Building A – Fresno City College - \$75,000

7. Remodel of Dental Hygiene (Phase 2) – Fresno City College - \$327,000
8. Security and door lock improvements campus wide – Reedley College - \$650,000
9. Remodel of Humanities building rooms 63, 64 and 65 – Reedley College - \$50,000
10. Student success initiative projects in Student Services building (Financial Quick Stop and Flexible Advising Center) – Reedley College - \$205,000
11. Construction of Herdsman housing – Reedley College - \$300,000
12. Construction of sidewalk from Behymer Ave. to the north end of campus – Willow International Center - \$85,000
13. Construction of soccer field – Willow International Center - \$138,000

Total Campus Reserve Projects - \$2,450,000

Grand Total Capital Outlay Projects – \$4,120,000

Other Uses

The district operations department is in critical need of new/updated equipment to be utilized throughout the district. Capital project reserve funds will be used to support the acquisition of the required equipment. Funding in the amount of \$320,440, will be made available to purchase the equipment.

**SUMMARY
2013-14 BUDGET
CAPITAL OUTLAY PROJECTS**

Local Projects and Maintenance:

Local Projects/Maintenance and Repair	\$ 1,670,000	
Facilities Consultants	<u>150,000</u>	
TOTAL		<u>\$1,820,000</u>

Campus Reserve Projects:

Local Projects/Maintenance and Repair	\$ 2,450,000	
TOTAL		<u>2,450,000</u>

Other Uses:

Use of Reserves – Non-Instructional		
District Operations Equipment	\$ 320,440	
TOTAL		<u>320,440</u>

GRAND TOTAL		<u>\$4,590,440</u>
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Measure E
Projects

MEASURE E PROJECTS

Introduction

In November 2002 voters passed Measure E, a \$161.0 million local bond measure for the district. The district received \$20.0 million from the initial bond sale in the summer of 2003. The initial issuance was followed by a second issuance of \$25.0 million in the summer of 2004, a third issuance of \$66.0 million in the summer of 2007, and a fourth issuance of \$20.0 million in the summer of 2009. This leaves a balance of \$30.0 million yet to be sold from the Measure E program designated for the southeast site.

In March of 2012 the district refunded approximately \$23.8 million of the earlier issued general obligation bonds to take advantage of the current low interest rates. The bond refunding does not provide savings directly to the district, but it is anticipated to save the district's taxpayers approximately \$2.3 million over the term of the bonds.

In addition to the Measure E bond funding, the District and Foundation transferred funds to the Measure E Capital Projects Fund to provide the resources needed to supplement the local bond

funding primarily for the Old Administration Building renovation.

Following are a list of the on-going and pending projects, the estimated total project budget, and the current year projected expenditures for Measure E Fund:

1. **Old Administration Building, Landscape and Parking, Fresno City College**

Total Project Budget – \$588,978

2013-14 Budget – \$338,978

This funding will landscape the green space west of the OAB and improve the parking north of the OAB. The project will complete in the 2013-2014 fiscal year.

2. **Southeast Site, Phase 1**

Total Project Budget – \$30,114,737

2013-14 Budget – \$-0-

This project is approved for state funding with a state match (\$48,409,000); however, the State needs to pass a statewide bond to provide the resources to be able to move forward on this project. The next opportunity for a statewide bond will be in 2014. Statewide bonds are placed on the

ballot in even numbered years for voter approval. The last statewide bond on the ballot was in 2006, which passed with nearly 57 percent support. No bonds were submitted for statewide voter consideration in 2008, 2010, or 2012.

3. Modernization Project, Phase II, Reedley College

Total Project Budget – \$3,506,642

2013-14 Budget – \$300,000

This project will upgrade the network infrastructure by the addition of telecommunication rooms, fiber installation, and data connections.

4. Technology Upgrades, Willow International

Total Project Budget – \$285,010

2013-14 Budget – \$60,000

This project will upgrade technology equipment, including computers, security, paging systems, and software.

5. Technology Upgrades, Oakhurst Center

Total Project Budget – \$60,000

2013-14 Budget – \$25,000

This project will upgrade technology infrastructure and equipment, including computers, audio visual systems, security, paging systems, and software.

6. Technology Upgrades, Madera Center

Total Project Budget – \$296,000

2013-14 Budget – \$100,000

This project will upgrade technology infrastructure and equipment, including computers, audio visual systems, security, paging systems, and software.

7. Student Center Remodel, Madera Center

Total Project Budget – \$600,000

2013-14 Budget – \$100,000

This project will remodel the cafeteria within the student center along with acoustical upgrades in the large group instructional classroom and minor modifications to the bookstore buyback entrance.

Total 2013-14 Measure E Projects - \$923,978

**SUMMARY
2013-14 BUDGET
MEASURE E PROJECTS**

Old Administration Building Landscape & Parking, Fresno City College (C,FE)	\$ 338,978	
Modernization Project Phase 2, Reedley College (C, FE)	300,000	
Technology Upgrades, Willow International (C, FE)	60,000	
Technology Upgrades, Oakhurst (C, FE)	25,000	
Technology Upgrades, Madera Center (C, FE)	100,000	
Madera Student Center Remodel, Madera Center (C, FE)	<u>\$ 100,000</u>	
TOTAL		\$ <u>923,978</u>

Legend:

Construction (C); Furniture and Equipment (FE)

Glossary of Financial Terms

Allocation: Division or distribution of resources according to a predetermined plan.

Annual Required Contributions (ARC): The employer's periodic required contributions to an OPEB plan.

Apportionment: Federal, state or local monies distributed to college districts or other governmental units according to legislative and regulatory formulas.

Basic Aid Districts*: There are a few districts in which the property tax revenues generated in the district are equal to or greater than the state allocation amount generated through the state apportionment formula. They receive the amount of the revenue generated from local property tax and fee revenues, and are known as "basic aid districts." In 2007-2008, Marin, Mira Costa, and South Orange County fell into this category.

Budget Document: A written statement translating the educational plan or programs into costs, usually for one future fiscal year, and estimating income by sources to meet these costs.

Budget Act: The legislative vehicle for the State's appropriations. The Constitution requires 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.

Capital Outlay: The acquisition of or additions to fixed assets, including land or existing buildings, improvements of grounds, construction of buildings, additions to buildings, remodeling of buildings, or equipment.

Categorical Funds: Also called restricted funds, these are monies that can only be spent for the designated purpose. Examples: funding to serve students with disabilities (DSPS) or the economically disadvantaged, low income (EOPS), scheduled maintenance, and instructional equipment.

Contingencies Fund (also Undistributed Reserve): That portion of the current fiscal year's budget not appropriated for any specific purpose and held subject to transfer to other specific appropriations as needed during the fiscal year.

Cost of Living Adjustments (COLA): An increase in funding for revenue limits or categorical programs tied to increases in the cost of living. Current law ties COLAs to indices of inflation, although different amounts may be appropriated by the legislature.

Deficit: The excess of liabilities over assets or the excess of expenditures or expenses over revenues during an accounting period.

Discount Rate: The interest rate used to adjust for the time value of money.

* In 2011-12 San Mateo County became a Basic Aid District

Glossary of Financial Terms

Disabled Student Programs & Services (DSPS): Categorical or restricted funds designated to provide services that integrate disabled students into the general college program.

Employee Benefits: Amounts paid by an employer on behalf of employees. Examples are group health or life insurance payments, contributions to employee retirement, district share of O.A.S.D.I. (Social Security) taxes, and worker's compensation payments. These amounts are over and above the gross salary. While not paid directly to employees, they are a part of the total cost of employees.

Ending Balance: A sum of money available in the district's account at year end after subtracting accounts payable from accounts receivable or the difference between assets and liabilities at the end of the year.

Enrollment Cap: A limit on the number of students (FTES) for which the state will provide funding.

Enrollment Fee: Charges to resident students for instructional costs; established in the annual budget act.

Equipment: Tangible property with a purchase price of at least \$200 and a useful life of more than one year, other than land or buildings and improvements thereon.

Estimated Income: Expected receipt or accruals of monies from revenue or non-revenue sources (abatements, loan receipts) during a given period.

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.

Extended Opportunity Programs and Services (EOPS): Categorical funds designated for supplemental services for disadvantaged students.

Faculty Obligation Number (FON): The annual figure provided to each district by the Chancellor's Office for the number of full-time credit faculty positions required to comply with 75/25 goals.

Fee: A charge to students for services related to their education. The System Office annually publishes a list of mandated, authorized, and prohibited fees.

Fifty-Percent Law: Requires that fifty percent of district expenditures in certain categories are spent for classroom instruction. The intent of the statute is to limit class size and contain the relative growth of administrative and non-instructional costs.

Financial Stability: Utilization of available resources (revenues) to address the obligations or needs (expenditures) for the current and future periods (multi-year) of the organization.

Final Budget: The district budget that is approved by the board in September, after the state allocation is determined.

Glossary of Financial Terms

Fiscal Year: Twelve calendar months; for governmental agencies in California, it begins July 1 and ends June 30. Some special projects have a fiscal year beginning October 1 and ending September 30, which is consistent with the federal government's fiscal year.

Full-Time Equivalent Students (FTES): An FTES represents 525 class (contact) hours of student instruction/activity in credit and noncredit courses, generally 15 semester credit hours. Full-time equivalent student (FTES) is the workload measure used to compute state funding for California Community Colleges.

General Fund: The fund used to account for the ordinary operations of the district. It is available for any legally authorized purpose not specified for payment by other funds.

General Reserve: An account to record the reserve budgeted to provide operating cash in the succeeding fiscal year until taxes and state funds become available.

Governor's Budget: The Governor proposes a budget for the state each January, which is revised in May (the May Revise) in accordance with updated revenue projections.

Indirect Expenses or Costs: The elements of cost necessary in the production of a good or service not directly traceable to the product or service. Usually these costs relate to expenditures not an integral part of the finished product or

service, such as rent, heat, light, supplies, management, and supervision.

Lottery Funds: The share of income from the State Lottery, which has added about 1-3 percent to community college funding. A minimum of 34 percent of state lottery revenues must be used for "education of pupils."

Mandated Costs: Expenditures that occur as a result of (or are mandated by) federal or state law, court decisions, administrative regulations, or initiative measures.

May Revise: The Governor revises his or her budget proposal in May in accordance with up-dated projections in revenues and expenses.

Noncredit: Courses taught for which no college credit is given. Adult education and basic English as a Second Language are two examples. The state reimbursement for noncredit education is less than for credit courses.

OPEB: Other Post Employment Benefits include postemployment healthcare benefits, and all Post Employment Benefits provided separately from a pension plan, excluding benefits defined as termination offers and benefits.

Operating Expenses: Expenses related directly to the fund's primary activities.

Operating Income: Income related directly to the fund's primary activities.

Glossary of Financial Terms

Pay-As-You-Go: A method where a sponsor recognizes plan costs and contributes to a plan equal to the current year's benefit outlay. A sponsor using "Pay-As-You-Go" does not fund for future OPEB payments.

Present Value of Future Benefits: The value, discounted to the valuation date, of all benefits estimated to be payable on or after the valuation date.

Proposition 13: An initiative passed in June 1978 adding Article XIII A to the California Constitution. It provided that tax rates on secure property were restricted to no more than 1 percent of full cash value. Proposition 13 also defined assessed value and required a two-thirds vote to change existing or levy new taxes.

Proposition 39: An initiative passed in 2000 that reduced the voting threshold required for local bonds from two-thirds to 55% and added conditions for proposing and using bond funds.

Proposition 98: An initiative passed in November 1988, guaranteeing at least 40 percent of the state's budget for K-12 and the community colleges. The split was proposed to be 89 percent (K-12) and 11 percent (CCC), although the split has not been maintained.

Reserves: Funds set aside in the college district budget to provide for future expenditures or to offset future losses, for working capital, or for other purposes. There are different

categories of reserves, including contingency, general, restricted and reserves for long-term liabilities.

Restricted Funds: Money that must be spent for a specific purpose either by law or by local board action. Revenue and expenditures are recorded in separate funds. Funds restricted by board action may be called "designated" or "committed" to differentiate them from those restricted by external agencies. Examples of restricted funds include the federal vocational education act and other federal program funds; state "categorical" programs such as those for disabled and disadvantaged students' state monies targeted for specific purposes, such as instructional equipment replacement; grants for specific programs; and locally generated revenues such as the health and parking fees.

Retiree Health Benefits: Benefits provided to retirees provide health insurance, negotiated through collective bargaining. Also called "Other Post Employment Benefits."

Revenue: Income from all sources.

Revolving Fund: A revolving cash account used to secure or purchase services or materials.

Shortfall: An insufficient allocation of money, which will require additional appropriations, reduction in expenditures, and/or will result in deficits.

Glossary of Financial Terms

Stabilization Funding: Districts that experience enrollment decline are held harmless for any revenue loss in the year the enrollment decline occurs, and the district is funded to its base enrollment. In the year immediately following the year of decline, the revenue associated with the enrollment decline (stabilization funding) will be reduced from a district's base revenue if the district has not restored the enrollment. (Education Code Section 84750.5)

State Apportionment: An allocation of state money paid to a district on a monthly basis once the state budget is enacted.

STRS (CalSTRS) California State Teachers' Retirement System: State law required school district employees, school districts, and the State contribute to the fund for full-time academic employee.

Structural Deficit: Budgeted expenditures exceed budgeted revenues over an extended period of years.

Student Financial Aid Funds: Funds designated for grants and loans to students; includes federal Pell grants, College Work-Study, and the state funded EOPS grants and fee waiver programs.

Sustainability: Utilization of available resources (revenues) to address the obligations or needs (expenditures) of the organization for the current and future periods (multi-year).

Tentative Budget: The budget approved by the board in June, prior to when state allocations have been finalized.

Title 5, California Code of Regulations: The section of the California Administrative Code that regulates community college. The Board of Governors adopts Title 5 regulations.

Unfunded FTES: FTES generated in excess of the enrollment/FTES cap.

Unrestricted Funds: Generally those monies of the General Fund not designated by law or a donor agency for a specific purpose. They are legally regarded as unrestricted since their use is at the Board's discretion.