



Dr. Freida Hill
Chancellor

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MEMORANDUM 2011-FIS-102

DATE: September 26, 2011
TO: Presidents, Alabama Community College System
FROM: Freida Hill, Chancellor *FH*
RE: Budgets for Fiscal Year 2011-2012

The State Board of Education approved the 2011-2012 budgets of the Alabama Community College System on September 22, 2011. Attached is a copy of the approved budget for your institution. A copy will also be sent to each business officer. If you have any questions, please call Ms. Leigh Grogan or me.

FH/kc

Attachment

cc: Chief Financial Officers

education works.

Governor Robert Bentley President
Randy McKinney District 1
Betty Peters District 2
Stephanie Bell District 3
Yvette M. Richardson District 4
Ella B. Bell District 5
Charles E. Elliott District 6
Gary Warren District 7
Mary Scott Hunter District 8

CHATTAHOOCHEE VALLEY COMMUNITY COLLEGE

2011-2012
Operating Budget

Affidavit

I, the undersigned official of the above-referenced college or agency, hereby certify that I have reviewed the document attached hereto, and to the best of my knowledge and belief, the data and information contained therein are an accurate and complete representation of the items which they purport to represent. The subject data and information are submitted on behalf of the above-reference college or agency for the fiscal year 2011-2012.

08-03-11

Date

D. Cannon

President

Subscribed and sworn to me on this 3 day of August, 2011.

NOTARY PUBLIC STATE OF ALABAMA AT LARGE
MY COMMISSION EXPIRES: MAY 31, 2015

Christine H. Cull

Notary Public

CHATTAHOOCHEE VALLEY COMMUNITY COLLEGE

Exhibit A

Proposed Budget Summary 2011-2012 Fiscal Year

| | Current Fund Group | | | Plant Fund Group | | |
|--|---------------------|---------------------------|--------------------|--------------------|-------------------------|-----------------------|
| | Unrestricted | Unrestricted Auxiliary | Restricted | Unexpended | Renewal/ Replacement | Retirement of Debt |
| Estimated Beginning Fund Balance as of 10/1/11 | \$2,773,595 | | \$46,523 | \$1,554,887 | | \$1,563,026 |
| Add | | | | | | |
| Revenues | \$11,623,498 | | \$4,653,480 | \$6,800 | | |
| Transfers In | | | | | \$348,750 | \$624,638 |
| Total Estimated Additions | <u>\$11,623,498</u> | | <u>\$4,653,480</u> | <u>\$6,800</u> | <u>\$348,750</u> | <u>\$624,638</u> |
| Total Funds Available | <u>\$14,397,093</u> | | <u>\$4,700,003</u> | <u>\$1,561,687</u> | <u>\$348,750</u> | <u>\$2,187,664</u> |
| Deduct | | | | | | |
| Expenditures | \$10,558,583 | | \$4,653,480 | | \$348,750 | \$624,638 |
| Transfers Out | <u>\$973,388</u> | | | | | |
| Total Estimated Deductions | <u>\$11,531,971</u> | | <u>\$4,653,480</u> | | <u>\$348,750</u> | <u>\$624,638</u> |
| Estimated Ending Fund Balance as of 9/30/12 | <u>\$2,865,122</u> | | <u>\$46,523</u> | <u>\$1,561,687</u> | | <u>\$1,563,026</u> |

Loan Fund

Endowment Fund

Investment In Plant

| | | | |
|---|--|----------|--------------|
| Estimated Beginning Fund Balance as of 10/1/11 | | \$50,700 | \$18,500,000 |
| Add | | | |
| Revenues | | \$200 | \$300,000 |
| Transfers In | | | |
| Total Estimated Additions | | \$200 | \$300,000 |
| Total Funds Available | | \$50,900 | \$18,800,000 |
| Deduct | | | |
| Expenditures | | | \$495,000 |
| Transfers Out | | | |
| Total Estimated Deductions | | | \$495,000 |
| Estimated Ending Fund Balance as of 9/30/12 | | \$50,900 | \$18,305,000 |

CHATTAHOOCHEE VALLEY COMMUNITY COLLEGE

Exhibit B

Personnel Cost Analysis 2011-2012 Fiscal Year

| | Unrestricted | Auxiliary | Restricted | Total |
|--|--------------------|-----------|------------------|--------------------|
| Personnel Expenditures Analysis | | | | |
| 1. Cost of Continuing Existing Permanent Positions | \$5,005,003 | | \$148,149 | \$5,153,152 |
| 2. Cost of New Full-time Positions* | \$88,281 | | | \$88,281 |
| 3. Cost of Adjunct and Part-time Positions | \$827,657 | | \$294,649 | \$1,122,306 |
| 4. Cost of Step Increases | \$65,210 | | | \$65,210 |
| 5. Cost of Legislative Pay Increases | | | | |
| 6. Cost of Personnel Benefits | \$1,702,139 | | \$96,461 | \$1,798,600 |
| Total Budgeted Personnel Cost | <u>\$7,688,290</u> | | <u>\$539,259</u> | <u>\$8,227,549</u> |

***New Full-time Position Analysis**

| Fund | Schedule | Rank | Step | Level | Position Title | Rationale |
|--------------|----------|------|------|----------|--------------------------------------|---|
| Unrestricted | E-4 | 6 | 1 | \$24,461 | Athletics Clerk | Clerical Support for Two Full-Time and Two Part-Time Coaches |
| Unrestricted | D-1 | IA | 12 | \$63,820 | Applied Technology Full-Time Faculty | New Auto Manufacturing and Industrial Maintenance Technology Programs |
| TOTAL | | | | | | |
| | | | | | <u>\$88,281</u> | |

Revenue Estimate Analysis
2011-2012 Fiscal Year

TUITION COLLECTION AND CREDIT HOUR ENROLLMENT

2010-2011 ACTUAL

2011-2012 PROJECTED

SEMESTER

SEMESTER

| | 2010-2011 ACTUAL | | | | 2011-2012 PROJECTED | | | | INC/DEC BUD/ACT | | |
|------------------------|------------------|-------------|-----------|------------------|---------------------|-------------|-------------|-------------|--------------------|------------------|--------|
| | FALL | SPRING | SUMMER | PRORATED FALL | TOTAL | FALL | SPRING | SUMMER | | PRORATED FALL | TOTAL |
| UNRESTRICTED TUITION | \$1,087,360 | \$1,619,250 | \$715,500 | \$568,570 | \$3,990,680 | \$1,256,214 | \$2,004,750 | \$913,200 | \$689,686 | \$4,863,850 | 21.88% |
| BOND RESERVE FEE | \$41 | \$13,850 | \$6,000 | \$12,909 | \$32,800 | \$5,600 | \$16,350 | \$6,600 | \$10,200 | \$38,750 | 18.14% |
| SPECIAL FEES | \$75,824 | \$128,116 | \$51,000 | \$42,521 | \$297,461 | \$122,400 | \$196,200 | \$79,200 | \$67,200 | \$465,000 | 56.32% |
| OTHER FEES* | \$6,000 | \$9,000 | \$2,000 | \$6,000 | \$23,000 | \$7,000 | \$10,000 | \$3,000 | \$7,000 | \$27,000 | 17.39% |
| TECHNOLOGY | \$92,223 | \$138,150 | \$54,000 | \$48,965 | \$333,338 | \$91,800 | \$147,150 | \$59,400 | \$50,400 | \$348,750 | 4.62% |
| FACILITY RENEWAL FEES | \$92,065 | \$139,550 | \$54,000 | \$49,185 | \$334,800 | \$91,800 | \$147,150 | \$59,400 | \$50,400 | \$348,750 | 4.17% |
| TOTAL TUITION AND FEES | \$1,353,513 | \$2,047,916 | \$882,500 | \$728,150 | \$5,012,079 | \$1,574,814 | \$2,521,600 | \$1,120,800 | \$874,886 | \$6,092,100 | 21.55% |
| CREDIT HOUR PRODUCTION | 11,635 | 17,468 | 7,500 | 6,120 | 42,723 | 11,395 | 18,200 | 8,100 | 6,255 | 43,950 | 2.87% |

*EXCLUDES TRAINING FOR BUSINESS/INDUSTRY FEES

TUITION AND FEE SCHEDULE

| | |
|----------------------|-------|
| TUITION | \$107 |
| TECHNOLOGY FEE | \$9 |
| FACILITY RENEWAL FEE | \$9 |
| BOND RESERVE FEE | \$1 |
| SPECIAL BUILDING FEE | \$12 |

CHATTahoochee Valley Community College

Current Fund Revenues, Transfers-In, Expenditures, and Transfers-Out 2011-2012 Fiscal Year

| | UNRESTRICTED | | | | | | RESTRICTED | | | TOTAL | |
|---------------------------------------|----------------------------|--------------------|----------------------------|--------------------|----------------------------|--------------------|----------------------------|--------------------|----------------------------|--------------------|--|
| | UNRESTRICTED | | UNRESTRICTED AUXILIARY | | UNRESTRICTED | | RESTRICTED | | TOTAL | | |
| | CURRENT ESTIMATE 2010-2011 | PROPOSED 2011-2012 | CURRENT ESTIMATE 2010-2011 | PROPOSED 2011-2012 | CURRENT ESTIMATE 2010-2011 | PROPOSED 2011-2012 | CURRENT ESTIMATE 2010-2011 | PROPOSED 2011-2012 | CURRENT ESTIMATE 2010-2011 | PROPOSED 2011-2012 | |
| Beginning Fund Balance | \$3,349,148 | \$2,773,595 | | | | | | \$46,523 | \$46,523 | \$2,820,118 | |
| E & G REVENUES | | | | | | | | | | | |
| TUITION/AND FEES | | | | | | | | | | | |
| 431 Tuition | \$3,990,680 | \$4,863,850 | | | | | | | | \$4,863,850 | |
| 438 Special Fees - Building Fees | \$297,461 | \$465,000 | | | | | | | | \$465,000 | |
| 439 Facility Renewal Fees | \$334,800 | \$348,750 | | | | | | | | \$348,750 | |
| 440 Facility Renewal Fees-Waived | | | | | | | | | | | |
| 441 TBI Fees | \$10,300 | \$12,950 | | | | | | | | \$12,950 | |
| 442 Administrative Fees | | | | | | | | | | | |
| 443 Technology Fees | \$333,338 | \$348,750 | | | | | | | | \$348,750 | |
| 444 Technology Fees-Waived | | | | | | | | | | | |
| 445 Bond Reserve Fee | \$29,800 | \$32,145 | | | | | | | | \$32,145 | |
| 446 Bond Reserve Fee-Waived | \$3,000 | \$6,605 | | | | | | | | \$6,605 | |
| 439 Other Student Fees | \$23,000 | \$27,000 | | | | | | | | \$27,000 | |
| Total Tuition and Fees | \$5,022,379 | \$6,105,050 | | | | | | | | \$6,105,050 | |
| LOCAL FUNDS | | | | | | | | | | | |
| 408 Local Appropriations | | | | | | | | | | | |
| 426 Local Grants and Contracts | \$85,000 | \$55,000 | | | | | | | | \$55,000 | |
| Total Local Funds | \$85,000 | \$55,000 | | | | | | | | \$55,000 | |
| STATE FUNDS | | | | | | | | | | | |
| 401 ETF O & M Appropriation | \$5,190,410 | \$5,322,990 | | | | | | | | \$5,322,990 | |
| 402 ETF Special Appropriation | | | | | | | | \$1,500 | | | |
| 406 Other Appropriation | | | | | | | | \$970,831 | | | |
| 425 State Grants and Contracts | | | | | | | | \$972,331 | \$314,504 | \$314,504 | |
| Total State Funds | \$5,190,410 | \$5,322,990 | | | | | | \$4,705,401 | \$4,338,976 | \$5,637,494 | |
| FEDERAL FUNDS | | | | | | | | | | | |
| 410 Student Aid | | | | | | | | | | | |
| 411 Federal Grants and Contracts | | | | | | | | \$3,494,399 | \$3,463,233 | \$3,463,233 | |
| Total Federal Funds | | | | | | | | \$1,211,002 | \$875,743 | \$875,743 | |
| GIFTS, GRANTS, AND CONTRACTS | | | | | | | | | | | |
| 480 Noncash Gifts/Revenues | | | | | | | | | | | |
| 481 Nongovernmental Grants/Contracts | \$85,000 | \$5,050 | | | | | | | | \$5,050 | |
| 482 Gifts | | | | | | | | | | | |
| Total Gifts, Grants, Contracts | \$85,000 | \$5,050 | | | | | | | | \$5,050 | |

CHATTAHOOCHEE VALLEY COMMUNITY COLLEGE

Current Fund Revenues, Transfers-In, Expenditures, and Transfers-Out
2011-2012 Fiscal Year

| | UNRESTRICTED | | | | UNRESTRICTED AUXILIARY | | RESTRICTED | | TOTAL PROPOSED CURRENT REVENUE |
|--|----------------------------|---------------------|----------------------------|--------------------|----------------------------|--------------------|----------------------------|--------------------|--------------------------------|
| | CURRENT ESTIMATE 2010-2011 | PROPOSED 2011-2012 | CURRENT ESTIMATE 2010-2011 | PROPOSED 2011-2012 | CURRENT ESTIMATE 2010-2011 | PROPOSED 2011-2012 | CURRENT ESTIMATE 2010-2011 | PROPOSED 2011-2012 | |
| VARIOUS INCOME FUNDS | | | | | | | | | |
| 484 Investment Income | \$14,000 | \$14,000 | | | | | | | \$14,000 |
| 486 Miscellaneous Revenue | \$52,691 | \$53,016 | | | | | | | \$53,016 |
| 488 Endowment Income | | | | | | | | | |
| 489 Expired Term Endowments | | | | | | | | | |
| 490 Realized Gains/Losses | | | | | | | | | |
| 492 Unrealized Gains/Losses | | | | | | | | | |
| Total Various Income Funds | \$66,691 | \$67,016 | | | | | | | \$67,016 |
| SALES AND SERVICES | | | | | | | | | |
| 451 Educational Activities | | | | | | | | | |
| 493 Proceeds from Sale of Property | | | | | | | | | |
| 497 Indirect Cost Revenue | \$10,400 | \$10,400 | | | | | | | \$10,400 |
| 498 Accrued Interest-Sale of Bonds | | | | | | | | | |
| 499 Other Revenues | \$57,992 | \$57,992 | | | | | | | \$57,992 |
| Total Sales and Services | \$68,392 | \$68,392 | | | | | | | \$68,392 |
| TOTAL E & G REVENUES | \$10,517,872 | \$11,623,498 | | | | | | | \$16,276,978 |
| AUXILIARY REVENUES | | | | | | | | | |
| 1000 Bookstore | | | | | | | | | |
| 2000 Food Services | | | | | | | | | |
| 3000 Vending | | | | | | | | | |
| 4000 Farm Activities | | | | | | | | | |
| 5000 Student Activities | | | | | | | | | |
| 6000 Athletics | | | | | | | | | |
| 7000 Campus Housing | | | | | | | | | |
| 8000 Other | | | | | | | | | |
| 9000 Scholarships | | | | | | | | | |
| Total Auxiliary Revenues | | | | | | | | | |
| TOTAL REVENUES | \$10,517,872 | \$11,623,498 | | | | | | | \$16,276,978 |
| MANDATORY TRANSFERS-IN | | | | | | | | | |
| 801 Principal and Interest | | | | | | | | | |
| 805 Renew and Replace-Regular | | | | | | | | | |
| 810 Renew and Replace-Fac Ren Fee | | | | | | | | | |
| 825 Other | | | | | | | | | |
| Total Mandatory Transfers-In | | | | | | | | | |
| NONMANDATORY TRANSFERS-IN | | | | | | | | | |
| 826 Endowment Gain Appropriated | | | | | | | | | |
| 830 Quasi-endowment Gain Appropriated | | | | | | | | | |
| 835 Into Plant Fund from Unrestricted | | | | | | | | | |
| 840 Into Plant Fund from Restricted | | | | | | | | | |
| 8400 Other Non-Mandatory Transfer In | | | | | | | | | |
| Total Nonmandatory Transfers-In | | | | | | | | | |
| TOTAL TRANSFERS-IN | | | | | | | | | |
| TOTAL FUNDS AVAILABLE | \$13,867,020 | \$14,397,093 | | | | | | | \$19,097,096 |

Exhibit D

CHATTAHOOCHEE VALLEY COMMUNITY COLLEGE
 Current Fund Revenues, Transfers-In, Expenditures, and Transfers-Out
 2011-2012 Fiscal Year

| | UNRESTRICTED | | | UNRESTRICTED AUXILIARY | | RESTRICTED | | TOTAL PROPOSED CURRENT REVENUE |
|---|----------------------------|---------------------|----------------------------|------------------------|----------------------------|--------------------|--------------------|--------------------------------|
| | CURRENT ESTIMATE 2010-2011 | PROPOSED 2011-2012 | CURRENT ESTIMATE 2010-2011 | PROPOSED 2011-2012 | CURRENT ESTIMATE 2010-2011 | PROPOSED 2011-2012 | | |
| E & G EXPENDITURES | | | | | | | | |
| 01 Instruction | \$4,204,343 | \$ 4,667,525 | | | \$1,765,586 | | \$1,031,907 | \$5,699,432.00 |
| 02 High School | | | | | | | | |
| 03 Public Service | | | | | | | | |
| 04 Academic Support | \$414,882 | \$ 533,059 | | | | | | \$533,059.00 |
| 05 Student Services | \$1,550,413 | \$ 1,521,234 | | | \$70,608 | | \$70,608 | \$1,591,842.00 |
| 06 Institutional Support | \$1,643,484 | \$ 1,749,155 | | | | | | \$1,749,155.00 |
| 07 Operation & Maintenance of Plant | \$1,360,633 | \$ 1,184,400 | | | \$347,139 | | | \$1,184,400.00 |
| 08 Scholarships | \$833,332 | \$ 903,210 | | | \$3,494,399 | | | \$4,454,175.00 |
| Total E & G Expenditures | \$10,007,087 | \$10,558,583 | | | \$5,677,732 | | \$4,653,480 | \$15,212,063 |
| AUXILIARY EXPENDITURES | | | | | | | | |
| 1000 Bookstore | | | | | | | | |
| 2000 Food Services | | | | | | | | |
| 3000 Vending | | | | | | | | |
| 4000 Farm Activities | | | | | | | | |
| 5000 Student Activities | | | | | | | | |
| 6000 Athletics | | | | | | | | |
| 7000 Campus Housing | | | | | | | | |
| 8000 Other | | | | | | | | |
| 9000 Scholarships | | | | | | | | |
| Total Auxiliary Expenditures | | | | | | | | |
| TOTAL EXPENDITURES | \$10,007,087 | \$10,558,583 | | | \$5,677,732 | | \$4,653,480 | \$15,212,063 |
| MANDATORY TRANSFERS-OUT | | | | | | | | |
| 8500 Other Mandatory Transfer-Out | | | | | | | | |
| 851 Principal and Interest | \$300,338 | \$624,638 | | | | | | \$624,638 |
| 855 Renew and Replace-Regular | | | | | | | | |
| 860 Renew and Replace-Fac Ren Fee | \$334,800 | \$348,750 | | | | | | \$348,750 |
| 865 Loan Fund Matching | | | | | | | | |
| Total Mandatory Transfers-out | \$635,138 | \$973,388 | | | | | | \$973,388 |
| NONMANDATORY TRANSFERS-OUT | | | | | | | | |
| UNRESTRICTED | | | | | | | | |
| 878 Gifts to Other Funds | | | | | | | | |
| 879 Student Activities | | | | | | | | |
| 881 Athletics | | | | | | | | |
| 883 Loan, Endowment, Plant | \$451,200 | | | | | | | |
| RESTRICTED | | | | | | | | |
| 885 Unrestricted | | | | | | | | |
| 887 Loan, Endowment, Plant | | | | | | | | |
| OTHER | | | | | | | | |
| 889 Other-Loan/Plant to Unrestricted | | | | | | | | |
| 8900 Other Nonmandatory Transfer-Out | | | | | | | | |
| 891 Endowment Gain Appropriated | | | | | | | | |
| Total Nonmandatory Transfers-out | \$451,200 | | | | | | | |
| TOTAL TRANSFERS-OUT | \$1,086,338 | \$973,388 | | | | | | \$973,388 |
| TOTAL EXPENDITURES/TRANSFERS | \$11,093,425 | \$11,531,971 | | | \$5,677,732 | | \$4,653,480 | \$16,185,451 |
| TOTAL ENDING FUND BALANCE | \$2,773,595 | \$2,865,122 | | | \$46,523 | | \$46,523 | \$2,911,645 |

Exhibit D

CHATTahoochee Valley Community College

Exhibit E

Plant Funds

Schedule of Revenues, Transfers-In, Expenditures and Transfers-Out
2011-2012 Fiscal Year

| | Unexpended | Renewal/ Replacement | Retirement of Debt |
|--|-------------|-------------------------|-----------------------|
| Beginning Fund Balance | | | |
| Local Funds | \$1,554,887 | | \$1,563,026 |
| 408 Local Appropriations | | | |
| 426 Local Grants and Contracts | | | |
| Total Local Funds | | | |
| Federal Funds | | | |
| 410 Student Aid | | | |
| 411 Federal Grants and Contracts | | | |
| Total Federal Funds | | | |
| Gifts, Grants, and Contracts | | | |
| 480 Noncash Gifts/Revenue | | | |
| 481A Individuals | | | |
| 481B Charitable Organizations | | | |
| 481C Business and Industry | | | |
| 481D Nongovernmental Grants and Contracts | | | |
| Total Gifts, Grants, and Contracts | | | |
| Various Income Funds | | | |
| 484 Investment Income | | | |
| 486 Miscellaneous Revenue | \$6,800 | | |
| 488 Endowment Income | | | |
| 489 Expired Term Endowments | | | |
| 490 Realized Gains/Losses | | | |
| 492 Unrealized Gains/Losses | | | |
| Total Various Income Funds | \$6,800 | | |
| Sales and Services | | | |
| 451 Educational Activities | | | |
| 493 Proceeds from Sale of Property | | | |
| 497 Indirect Cost Revenue | | | |
| 498 Accrued Interest-Sales of Bonds | | | |
| 499 Other Revenues | | | |
| Total Sales and Services | | | |
| TOTAL REVENUES | \$6,800 | | |
| TRANSFERS-IN | | | |
| MANDATORY TRANSFERS-IN | | | |
| 801 Principal and Interest | | | |
| 805 Renewal and Replacement-Regular | | | \$624,638 |
| 810 Renewal and Replacement-Facility Renewal | | \$348,750 | |
| 8250 Other | | | |
| Total Mandatory Transfers-In | | \$348,750 | \$624,638 |
| NONMANDATORY TRANSFERS-IN | | | |
| 826 Endowment Gain Appropriated | | | |
| 830 Quasi-Endowment Gain Appropriated | | | |
| 835 From Unrestricted - Bldg Fee to Service Debt | | | |
| 840 From Restricted | | | |
| 8400 Other Nonmandatory Transfer-in | | | |
| Total Nonmandatory Transfers-In | | | |
| TOTAL TRANSFERS-IN | | \$348,750 | \$624,638 |
| TOTAL FUNDS AVAILABLE | \$1,561,687 | \$348,750 | \$2,187,664 |

Plant Funds
 Schedule of Revenues, Transfers-In, Expenditures and Transfers-Out
 2011-2012 Fiscal Year

| EXPENDITURES | Unexpended | Renewal/ Replacement | Retirement of Debt |
|--|-------------|-------------------------|-----------------------|
| NONCAPITAL COSTS | | | |
| 626 Accounting and Auditing Services | | | |
| 630 Depreciation Expense | | | \$10,000 |
| 639 Other Contractual Services | | | |
| 670 Trustee Handling Fee | | | |
| 677 Indirect Cost Expense | | \$173,750 | |
| 699 Other Noncapital Costs | | \$173,750 | \$10,000 |
| Total Noncapital Costs | | | |
| CAPITAL COSTS | | | |
| 701 Books | | | |
| 702 Audiovisuals | | | |
| 710 Furniture and Equipment \$25,000 or less | | | |
| 711 Furniture and Equipment more than \$25,000 | | \$25,000 | |
| 740 Transportation Equipment \$25,000 or less | | | |
| 741 Transportation Equipment more than \$25,000 | | | |
| 760 Land | | | |
| 761 Art Museums and Collections | | | |
| 770 Buildings and Fixed Equipment | | | |
| 775 Livestock | | | |
| 777 Construction in Progress | | | |
| 780 Improvements Other Than Buildings-Infrastructure | | \$75,000 | |
| 781 Alterations | | \$75,000 | |
| Total Capital Costs | | \$175,000 | |
| DEBT SERVICE | | | |
| 661 Interest Payments | | | \$374,638 |
| 662 Payments of Long-Term Debt Principal | | | \$240,000 |
| Total Debt Service | | | \$614,638 |
| TOTAL EXPENDITURES | | \$348,750 | \$624,638 |
| TRANSFERS-OUT | | | |
| MANDATORY TRANSFERS-OUT | | | |
| 850 Mandatory Transfer-out | | | |
| 850O Other Mandatory Transfer-out | | | |
| 851 Principal and Interest | | | |
| 855 Renewal and Replacement-Regular | | | |
| 860 Renewal and Replacement-Facility Renewal | | | |
| 865 Loan Fund Matching | | | |
| Total Mandatory Transfers-Out | | | |
| NONMANDATORY TRANSFERS-OUT | | | |
| 876 Gifts to Other Funds | | | |
| 885 To Unrestricted | | | |
| 888 Other Transfer-out to Restricted | | | |
| 889 Other Transfer-out to Unrestricted | | | |
| 890O Other Nonmandatory Transfer-out | | | |
| 891 Endowment Gain Appropriated | | | |
| Total Nonmandatory Transfers-Out | | | |
| TOTAL TRANSFERS-OUT | | | |
| TOTAL EXPENDITURES/TRANSFERS-OUT | | \$348,750 | \$624,638 |
| ENDING FUND BALANCE | \$1,561,687 | | \$1,563,026 |

CHATTahoochee VALLEY COMMUNITY COLLEGE

DETAIL STATEMENT OF PROJECTED EXPENDITURES
FOR FISCAL YEAR 2011-2012
UNRESTRICTED CURRENT FUNDS

| | INSTRUCTION 01 | HIGH SCHOOL 02 | PUBLIC SERVICE 03 | ACADEMIC SUPPORT 04 | STUDENT SERVICES 05 | INSTITUTIONAL SUPPORT 06 | O&M OF PLANT 07 | TOTAL | AUXILIARY ENTERPRISES 12 |
|---|--------------------|----------------------|-------------------------|---------------------------|---------------------------|--------------------------------|-----------------------|--------------------|--------------------------------|
| PERSONNEL COMPENSATION | | | | | | | | | |
| SALARIES & WAGES | | | | | | | | | |
| 501 INSTRUCTIONAL-REGULAR | \$2,583,233 | | | \$30,858 | \$76,059 | | | \$2,740,150 | |
| 502 INSTRUCTIONAL-TEMP/PART-TIME | \$551,919 | | | \$114,180 | \$105,702 | \$270,134 | | \$551,919 | |
| 503 ADMINISTRATIVE | \$112,180 | | | | \$326,297 | \$202,201 | \$62,000 | \$802,196 | |
| 504 OTHER PROFESSIONAL | \$137,957 | | | \$111,788 | \$310,891 | \$470,016 | \$128,434 | \$728,455 | |
| 505 SUPPORT PERSONNEL | \$68,564 | | | \$34,599 | \$61,283 | \$7,524 | \$67,195 | \$1,087,693 | |
| 506 HOURLY WAGES | \$93,780 | | | | | | \$11,357 | \$284,381 | |
| 507 STUDENT ASSISTANTS | | | | | | | | \$11,357 | |
| 508 WORK STUDY STUDENTS | | | | | | | | | |
| TOTAL SALARIES & WAGES | \$3,547,833 | | | \$341,425 | \$880,232 | \$949,875 | \$266,986 | \$5,986,151 | |
| EMPLOYEE BENEFITS | | | | | | | | | |
| 572 FICA MATCHING | \$266,801 | | | | | | | | |
| 573 UNEMPLOYMENT COMPENSATION | | | | \$28,119 | \$67,338 | \$73,767 | \$20,425 | \$454,250 | |
| 575 RETIREMENT MATCHING | \$286,897 | | | \$31,855 | \$81,894 | \$96,429 | \$18,844 | \$515,919 | |
| 580 PRESIDENT'S EXPENSE ALLOWANCE | | | | | | \$2,400 | | \$2,400 | |
| 581 HOUSING ALLOWANCE | | | | | | \$12,000 | | \$12,000 | |
| 583 HEALTH INSURANCE | \$342,720 | | | \$49,266 | \$128,520 | \$154,224 | \$42,840 | \$717,570 | |
| 581 EMPLOYEE PERQUISITES | | | | | | | | | |
| 592 COMPENSATED ABSENCES | | | | | | | | | |
| 583 ANNUAL LEAVE-TERMINATION/RETIREMENT | | | | | | | | | |
| 594 OTHER STAFF BENEFITS | | | | | | | | | |
| TOTAL EMPLOYEE BENEFITS | \$896,218 | | | \$107,240 | \$277,752 | \$338,820 | \$82,109 | \$1,702,139 | |
| TOTAL PERSONNEL COMPENSATION | \$4,443,851 | | | \$448,665 | \$1,157,984 | \$1,288,695 | \$349,095 | \$7,688,290 | |

CHATAHOOCHEE VALLEY COMMUNITY COLLEGE
 DETAIL STATEMENT OF PROJECTED EXPENDITURES
 FOR FISCAL YEAR 2011-2012
 UNRESTRICTED CURRENT FUNDS

| | INSTRUCTION 01 | HIGH SCHOOL 02 | PUBLIC SERVICE 03 | ACADEMIC SUPPORT 04 | STUDENT SERVICES 05 | INSTITUTIONAL SUPPORT 06 | OSAM OF PLANT 07 | TOTAL | AUXILIARY ENTERPRISES 12 |
|---|-------------------|-------------------|----------------------|------------------------|------------------------|-----------------------------|---------------------|------------------|-----------------------------|
| CURRENT CHARGES | | | | | | | | | |
| OPERATIONAL SERVICES | | | | | | | | | |
| 601 IN-STATE TRAVEL | \$2,580 | | | \$2,000 | \$29,420 | \$11,616 | | \$45,616 | |
| 602 OUT-OF-STATE TRAVEL | \$5,400 | | | | \$1,610 | \$9,900 | | \$16,910 | |
| 603 FREIGHT | | | | | | | | | |
| 604 COMMUNICATIONS | \$1,732 | | | | | | | | |
| 605 POSTAGE | \$2,160 | | | \$810 | | | | | |
| 606 MAINTENANCE AND REPAIRS | | | | | \$10,800 | \$6,190 | \$58,500 | \$80,232 | |
| 607 SERVICE CONTRACTS ON EQUIPMENT | | | | | | | \$5,000 | \$19,960 | |
| 608 ELECTRICITY | \$2,000 | | | | | \$45,000 | \$5,000 | \$5,000 | |
| 609 GAS AND HEATING FUEL | | | | | | | \$410,000 | \$52,000 | |
| 610 WATER AND SEWER | | | | | | | \$16,200 | \$410,000 | |
| 611 GASOLINE AND OIL - MOTOR VEHICLES | | | | | | | \$63,000 | \$16,200 | |
| 612 OPERATING LEASE PAYMENTS | | | | | | | \$5,000 | \$63,000 | |
| 613 RENT - EQUIPMENT | \$375 | | | \$10,500 | | \$7,500 | | \$5,000 | |
| 614 RENT - FACILITIES | | | | | | | \$4,500 | \$7,500 | |
| 615 ATTNET COMMUNICATIONS | | | | | | | | \$10,875 | |
| 616 INSURANCE AND BONDING | \$5,000 | | | | | | | \$4,500 | |
| 619 PRINTING, REPRODUCTION AND BINDING | \$675 | | | \$10,000 | \$32,800 | \$11,900 | \$75,000 | \$112,800 | |
| 620 ATHLETIC INSURANCE DEDUCTIBLE | | | | | | | | \$22,575 | |
| 621 EMPLOYEE TAXABLE NON-OVERNIGHT PER DIEM | | | | | | | | | |
| TOTAL OPERATIONAL SERVICES | \$19,922 | | | \$23,310 | \$74,630 | \$92,106 | \$642,200 | \$852,168 | |
| PROFESSIONAL SERVICES | | | | | | | | | |
| 623 JUDGMENTS/SETTLEMENTS | | | | | | | | | |
| 624 LEGAL SERVICES | | | | | | \$3,645 | | \$3,645 | |
| 625 OTHER LEGAL EXPENSES | | | | | | \$25,000 | | \$25,000 | |
| 626 ACCOUNTING AND AUDITING SERVICES | | | | | | \$8,500 | | \$8,500 | |
| 627 ENGINEERING AND ARCHITECTURAL SERVICES | | | | | | | | | |
| 628 OTHER PROFESSIONAL FEES | \$44,358 | | | | \$26,960 | \$10,000 | \$7,650 | \$88,968 | |
| 639 OTHER CONTRACTUAL SERVICES | \$11,884 | | | \$500 | \$486 | \$102,950 | \$110,000 | \$225,820 | |
| TOTAL PROFESSIONAL SERVICES | \$56,242 | | | \$500 | \$27,446 | \$150,095 | \$117,650 | \$351,933 | |
| MATERIALS AND SUPPLIES | | | | | | | | | |
| 617 SUBSCRIPTIONS | \$2,617 | | | | | | | | |
| 618 MEMBERSHIPS | \$6,500 | | | \$18,500 | \$345 | \$276 | | \$21,738 | |
| 641 MATERIALS AND SUPPLIES | \$84,578 | | | \$680 | \$11,898 | \$10,322 | | \$29,400 | |
| 642 COMPUTER SOFTWARE | \$2,800 | | | \$4,469 | \$66,281 | \$116,115 | \$43,310 | \$314,753 | |
| 643 TECHNOLOGY - NON-CAPITALIZED | \$42,000 | | | \$27,785 | \$650 | \$31,726 | | \$30,585 | |
| 644 INTERNAL PURCHASES | | | | | | | | \$74,576 | |
| TOTAL MATERIAL AND SUPPLIES | \$138,495 | | | \$51,434 | \$79,374 | \$158,439 | \$43,310 | \$471,052 | |

CHATTahoochee VALLEY COMMUNITY COLLEGE
DETAIL STATEMENT OF PROJECTED EXPENDITURES
FOR FISCAL YEAR 2011-2012
UNRESTRICTED CURRENT FUNDS

| | INSTRUCTION 01 | HIGH SCHOOL 02 | PUBLIC SERVICE 03 | ACADEMIC SUPPORT 04 | STUDENT SERVICES 05 | INSTITUTIONAL SUPPORT 06 | O&M OF PLANT 07 | TOTAL | AUXILIARY ENTERPRISES 12 |
|---|--------------------|----------------------|-------------------------|---------------------------|---------------------------|--------------------------------|-----------------------|--------------------|--------------------------------|
| OTHER CURRENT CHARGES | | | | | | | | | |
| 660 PURCHASES FOR RESALE | | | | | | | | | |
| 661 INTEREST PAYMENTS | | | | | | | | | |
| 662 PAYMENTS ON DEBT PRINCIPAL - (LONG-TERM) | | | | | | | | | |
| 663 INVESTMENT TRANSACTION EXPENSE | | | | | | | | | |
| 665 HONORARIUMS | | | | | | | | | |
| 666 AWARDS AND PRIZES | \$765 | | | | \$1,800 | \$270 | | \$270 | |
| 667 ADVERTISING AND PROMOTIONS | | | | | \$180,000 | \$5,000 | | \$2,565 | |
| 668 DEBT COLLECTION EXPENSE | | | | | | \$15,000 | | \$185,000 | |
| 669 COST OF LOAN | | | | | | | | \$15,000 | |
| 670 TRUSTEE HANDLING FEE | | | | | | | | | |
| 671 AMORTIZATION EXPENSE | | | | | | | | | |
| 672 BOND SURETY FEE | | | | | | | | | |
| 675 INSTITUTIONAL ALLOWANCE | | | | | | | \$32,145 | \$32,145 | |
| 677 INDIRECT COST EXPENSE | | | | | | | | | |
| 678 INSTITUTIONAL USE | | | | | | | | | |
| TOTAL OTHER CURRENT CHARGES | \$765 | | | \$1,500 | | | | \$1,500 | |
| TOTAL SERVICES, SUPPLIES, & OTHER | \$215,424 | | | \$76,744 | \$181,800 | \$20,270 | \$32,145 | \$236,480 | |
| CAPITAL EXPENDITURES | | | | | \$363,250 | \$420,910 | \$935,305 | \$1,911,633 | |
| 701 BOOKS | | | | | | | | | |
| 702 AUDIOVISUALS | | | | | | | | | |
| 710 FURNITURE & EQUIPMENT \$25,000 OR LESS | \$8,250 | | | | | | | \$7,650 | |
| 711 FURNITURE & EQUIPMENT EXCEEDING \$25,000 | | | | | | | | | |
| 712 LEASE PURCHASES | | | | | | | | | |
| 740 TRANSPORTATION EQUIPMENT \$25,000 OR LESS | | | | | | | | | |
| 741 TRANSPORTATION EQUIPMENT EXCEEDING \$25,000 | | | | | | | | | |
| 760 LAND | | | | | | | | | |
| 761 ART MUSEUMS & COLLECTIONS | | | | | | | | | |
| 770 BUILDINGS & FIXED EQUIPMENT | | | | | | | | | |
| 775 LIVESTOCK | | | | | | | | | |
| 777 CONSTRUCTION IN PROGRESS | | | | | | | | | |
| 780 IMP OTHER THAN BLDGS/INFRASTRUCTURE | | | | | | | | | |
| 781 ALTERATIONS | | | | | | | | | |
| 782 TECHNOLOGY \$25,000 OR LESS | | | | | | | | | |
| 783 TECHNOLOGY EXCEEDING \$25,000 | | | | | | | | | |
| TOTAL CAPITAL EXPENDITURES | \$8,250 | | | \$7,650 | | \$39,550 | | \$55,450 | |
| GRAND TOTAL (EXCLUDING SCHOLARSHIPS) | \$4,667,525 | | | \$533,059 | \$1,521,234 | \$1,749,155 | \$1,184,400 | \$9,655,373 | |

CHATTahoochee VALLEY COMMUNITY COLLEGE
DETAIL STATEMENT OF PROJECTED EXPENDITURES
FOR FISCAL YEAR 2011-2012
RESTRICTED CURRENT FUNDS

| | INSTRUCTION 01 | HIGH SCHOOL 02 | PUBLIC SERVICE 03 | ACADEMIC SUPPORT 04 | STUDENT SERVICES 05 | INSTITUTIONAL SUPPORT 06 | O&M OF PLANT 07 | TOTAL | AUXILIARY ENTERPRISES 12 |
|---|-------------------|----------------------|-------------------------|---------------------------|---------------------------|--------------------------------|-----------------------|------------------|--------------------------------|
| PERSONNEL COMPENSATION | | | | | | | | | |
| SALARIES & WAGES | | | | | | | | | |
| 501 INSTRUCTIONAL-REGULAR | 224,041.00 | | | | | | | \$224,041 | |
| 502 INSTRUCTIONAL-TEMP/PART-TIME | 55,196.00 | | | | | | | \$55,196 | |
| 503 ADMINISTRATIVE | 31,606.00 | | | | | | | \$31,606 | |
| 504 OTHER PROFESSIONAL | 61,347.00 | | | | | | | \$61,347 | |
| 505 SUPPORT PERSONNEL | | | | | | | | | |
| 506 HOURLY WAGES | | | | | | | | | |
| 507 STUDENT ASSISTANTS | | | | | | | | | |
| 508 WORK STUDY STUDENTS | | | | | \$70,608 | | | \$70,608 | |
| TOTAL SALARIES & WAGES | 372,190.00 | | | | \$70,608 | | | \$442,798 | |
| EMPLOYEE BENEFITS | | | | | | | | | |
| 572 FICA MATCHING | 27,686.00 | | | | | | | \$27,686 | |
| 573 UNEMPLOYMENT COMPENSATION | | | | | | | | | |
| 575 RETIREMENT MATCHING | 28,319.00 | | | | | | | \$28,319 | |
| 580 PRESIDENT'S EXPENSE ALLOWANCE | | | | | | | | | |
| 581 HOUSING ALLOWANCE | | | | | | | | | |
| 583 HEALTH INSURANCE | 40,456.00 | | | | | | | \$40,456 | |
| 591 EMPLOYEE PERQUISITES | | | | | | | | | |
| 592 COMPENSATED ABSENCES | | | | | | | | | |
| 593 ANNUAL LEAVE-TERMINATION/RETIREMENT | | | | | | | | | |
| 594 OTHER STAFF BENEFITS | | | | | | | | | |
| TOTAL EMPLOYEE BENEFITS | 96,461.00 | | | | | | | | |
| TOTAL PERSONNEL COMPENSATION | 468,651.00 | | | | \$70,608 | | | \$96,461 | |
| | | | | | | | | \$539,259 | |

CHATTAHOOCHEE VALLEY COMMUNITY COLLEGE
DETAIL STATEMENT OF PROJECTED EXPENDITURES
FOR FISCAL YEAR 2011-2012
RESTRICTED CURRENT FUNDS

| | INSTRUCTION 01 | HIGH SCHOOL 02 | PUBLIC SERVICE 03 | ACADEMIC SUPPORT 04 | STUDENT SERVICES 05 | INSTITUTIONAL SUPPORT 06 | O&M OF PLANT 07 | TOTAL | AUXILIARY ENTERPRISES 12 |
|---|-------------------|-------------------|----------------------|------------------------|------------------------|-----------------------------|--------------------|------------------|-----------------------------|
| CURRENT CHARGES | | | | | | | | | |
| OPERATIONAL SERVICES | | | | | | | | | |
| 601 IN-STATE TRAVEL | 14,901.00 | | | | | | | \$14,901 | |
| 602 OUT-OF-STATE TRAVEL | 8,000.00 | | | | | | | \$8,000 | |
| 603 FREIGHT | | | | | | | | | |
| 604 COMMUNICATIONS | | | | | | | | | |
| 605 POSTAGE | 14.00 | | | | | | | \$14 | |
| 606 MAINTENANCE AND REPAIRS | | | | | | | | | |
| 607 SERVICE CONTRACTS ON EQUIPMENT | | | | | | | | | |
| 608 ELECTRICITY | | | | | | | | | |
| 609 GAS AND HEATING FUEL | | | | | | | | | |
| 610 WATER AND SEWER | | | | | | | | | |
| 611 GASOLINE AND OIL - MOTOR VEHICLES | | | | | | | | | |
| 612 OPERATING LEASE PAYMENTS | | | | | | | | | |
| 613 RENT - EQUIPMENT | | | | | | | | | |
| 614 RENT - FACILITIES | 12,000.00 | | | | | | | \$12,000 | |
| 615 INTERNET COMMUNICATIONS | | | | | | | | | |
| 616 INSURANCE AND BONDING | | | | | | | | | |
| 619 PRINTING, REPRODUCTION AND BINDING | | | | | | | | | |
| 620 ATHLETIC INSURANCE DEDUCTIBLE | | | | | | | | | |
| 621 EMPLOYEE TAXABLE NON-OVERNIGHT PER DIEM | | | | | | | | | |
| TOTAL OPERATIONAL SERVICES | 34,915.00 | | | | | | | \$34,915 | |
| PROFESSIONAL SERVICES | | | | | | | | | |
| 623 JUDGMENTS/SETTLEMENTS | | | | | | | | | |
| 624 LEGAL SERVICES | | | | | | | | | |
| 625 OTHER LEGAL EXPENSES | | | | | | | | | |
| 626 ACCOUNTING AND AUDITING SERVICES | | | | | | | | | |
| 627 ENGINEERING AND ARCHITECTURAL SERVICES | | | | | | | | | |
| 628 OTHER PROFESSIONAL FEES | 340,566.00 | | | | | | | \$340,566 | |
| 639 OTHER CONTRACTUAL SERVICES | 4,750.00 | | | | | | | \$4,750 | |
| TOTAL PROFESSIONAL SERVICES | 345,316.00 | | | | | | | \$345,316 | |
| MATERIALS AND SUPPLIES | | | | | | | | | |
| 617 SUBSCRIPTIONS | | | | | | | | | |
| 618 MEMBERSHIPS | | | | | | | | | |
| 641 MATERIALS AND SUPPLIES | 130,001.00 | | | | | | | \$130,001 | |
| 642 COMPUTER SOFTWARE | 20,024.00 | | | | | | | \$20,024 | |
| 643 TECHNOLOGY - NONCAPITALIZED | | | | | | | | | |
| 644 INTERNAL PURCHASES | | | | | | | | | |
| TOTAL MATERIAL AND SUPPLIES | 150,025.00 | | | | | | | \$150,025 | |

CHATTAHOOCHEE VALLEY COMMUNITY COLLEGE

SCHOLARSHIPS 2011-2012 Fiscal Year

| | UNRESTRICTED | | UNRESTRICTED AUXILIARY | | RESTRICTED | | RESTRICTED AUXILIARY | | TOTAL | |
|----------------------------|-----------------------|------------------|------------------------|--------|-----------------------|--------------------|-----------------------|--------|-----------------------|--------------------|
| | Estimated # of Awards | Amount | Estimated # of Awards | Amount | Estimated # of Awards | Amount | Estimated # of Awards | Amount | Estimated # of Awards | Amount |
| Athletics | 89 | \$585,672.00 | | | | | | | 89 | \$585,672 |
| Children of Blind Parents | | | | | | | | | | |
| Economically Disadvantaged | | | | | | | | | | |
| Employee | 4 | \$21,528 | | | | | | | 4 | \$21,528 |
| Employee Dependent | | | | | | | | | | |
| Institutional | | | | | | | | | | |
| National Guard | 60 | \$285,246 | | | | | | | 60 | \$285,246 |
| Other | | | | | | | | | | |
| Prison Students | | | | | 843 | \$3,550,965 | | | | |
| Senior Adults | 2 | \$10,764 | | | | | | | 2 | \$10,764 |
| Total Scholarships | 155 | \$903,210 | | | 843 | \$3,550,965 | | | 998 | \$4,454,175 |