



Susan Yvette Price
Interim Chancellor

Department of Postsecondary Education
Post Office Box 302130
Montgomery, AL 36130-2130
t 334.293.4500
f 334.293.4504
www.accs.cc

MEMORANDUM 2012-FIS-076

DATE: August 27, 2012
TO: Presidents, Alabama Community College System
FROM: Susan Yvette Price, Interim Chancellor 
RE: Budgets for Fiscal Year 2012-2013

The State Board of Education approved the 2012-2013 budgets of the Alabama Community College System on August 23, 2012. 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.

/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

ALABAMA STATE BOARD OF EDUCATION
ALABAMA COMMUNITY COLLEGE SYSTEM

RECOMMENDATION FOR ACTION

August 23, 2012

Date of Board Meeting Action

Action Item Number VII.A.8.

Chancellor's Recommendation

Source

ACTION ITEM TITLE

ALABAMA COMMUNITY COLLEGE SYSTEM

2012 – 2013 Budgets

RECOMMENDATION

It is recommended "That the Alabama State Board of Education approve the 2012-2013 budgets as presented by the Chancellor for the community and technical colleges, Alabama Technology Network (ATN) and Marion Military Institute (MMI)."

FISCAL CONSIDERATION

Budgeted Expenditures and Mandatory Transfers:

\$ 923,371,127- Current Fund – Community and Technical Colleges

\$ 86,026,170 - Plant Fund – Community and Technical Colleges

\$ 9,659,915 - Current Fund - Alabama Technology Network

\$ 13,066,151 - Current Fund – Marion Military Institute

\$1,032,123,363 - Budgeted Expenditures and Mandatory Transfers - Alabama Community College System

RATIONALE

Each entity of the Alabama Community College System has prepared and submitted a budget for its annual operation based on various revenue sources for the fiscal year 2012-2013. Revenue estimates for the community and technical colleges and Marion Military Institute are made for tuition, auxiliary enterprise operations, federal funds, and other miscellaneous income. The Alabama Technology Network projects revenue from state funds, federal funds and other sources. The approval of the budgets will allow the institutions and entities of the System to continue operation into the 2012-2013 fiscal year. Alabama Industrial Development Training Institute became a part of the Alabama Department of Commerce on May 7, 2012 by Executive Order #31. Athens State University will no longer be under the auspices of the State Board of Education, but under their own appointed board as of October 1, 2012.

31.48 percent in 2011-2012. Tuition and fees represent 48.18 percent of the current unrestricted revenues. Federal dollars account for 32.52 percent of total current fund revenue projections, with 23.94 percent of total revenue from student aid federal fund sources.

Funds are budgeted by the **community and technical colleges** in the current fund expenditure categories listed below for 2012-2012, with comparable prior year figures:

<u>Expenditures by Function</u>	<u>Budgeted 2011-2012</u>	<u>Proposed 2012-2013</u>
Instruction	292,962,503	300,001,687
Public Service	4,509,797	6,808,962
Academic Support	52,969,699	50,219,549
Student Services	80,038,333	75,953,619
Institutional Support	95,566,703	100,252,202
O & M of Plant	66,847,937	63,311,176
Scholarship	284,555,643	262,986,813
Mandatory Transfers	45,524,932	39,672,893
Auxiliary Enterprises	<u>25,527,854</u>	<u>24,164,226</u>
Total Expenditures by Function	<u>\$948,503,401</u>	<u>\$923,371,127</u>

Funds are budgeted by the **Alabama Technology Network** and **Marion Military Institute** in the following expenditure categories for 2012-13:

<u>Expenditures by Function</u>	<u>Alabama Technology Network</u>	<u>Marion Military Institute</u>
Instruction	\$8,255,955	\$1,527,505
Academic Support	----	615,746
Student Services	----	2,267,045
Institutional Support	1,403,960	1,838,290
Grants/Scholarships	----	1,971,115
O & M of Plant	----	2,896,400
Mandatory Transfers	----	177,000
Auxiliary Enterprises	----	<u>1,773,050</u>
Total Expenditures by Function	<u>\$9,659,915</u>	<u>\$13,066,151</u>

The 2012-2013 total current fund expenditures for Alabama Technology Network and Marion Military Institute reflect decreases of 8.97 percent and 12.92 percent, respectively, over the 2011-2012 levels.

Plant fund expenditures are budgeted at \$85,004,756 for the System including capital expenditures in the amount of \$73,454,482 to be used for various capital projects throughout the year. Individual projects exceeding \$250,000 will be submitted to the Alabama State Board of Education as appropriate.

Sixteen colleges in the Alabama Community College System are still projecting a three-month or more contingency balance in the current unrestricted fund and the unexpended plant fund with nine more projecting the two-month contingency that was required by the Chancellor. Contingency balance indicates the number of months the institution's available fund balance would pay current unrestricted expenditures, including mandatory transfers, in the event of emergency situations.

Chattahoochee Valley Community College

2012-2013
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 2012-2013.

07-12-12

Date



President

Subscribed and sworn to me on this 12 day of July, 2012.



Notary Public

NOTARY PUBLIC STATE OF ALABAMA AT LARGE
MY COMMISSION EXPIRES: MAY 31, 2016
BONDED THRU NOTARY PUBLIC UNDERWRITERS

Chattahoochee Valley Community College

Proposed Budget Summary 2012-2013 Fiscal Year

	Current Fund Group			Plant Fund Group			Exhibit A.1
	Unrestricted	Unrestricted Auxiliary	Restricted	Unexpended	Renewal/ Replacement	Retirement of Debt	
Estimated Beginning Fund Balance as of 10/1/12	\$2,472,772		\$49,634	\$2,092,449	\$67,263	\$1,766,332	
Add							
Revenues	\$11,683,850		\$4,915,012	\$600			
Transfers In					\$340,074	\$453,432	
Total Estimated Additions	\$11,683,850		\$4,915,012	\$600	\$340,074	\$453,432	
Total Funds Available	\$14,156,622		\$4,964,646	\$2,093,049	\$407,337	\$2,219,764	
Deduct							
Expenditures	\$11,689,864		\$4,915,012	\$880,300	\$407,337	\$635,746	
Transfers Out	\$793,506						
Total Estimated Deductions	\$12,483,370		\$4,915,012	\$880,300	\$407,337	\$635,746	
Estimated Ending Fund Balance as of 9/30/13	\$1,673,252		\$49,634	\$1,212,749	\$407,337	\$1,584,018	

Chattahoochee Valley Community College

Proposed Budget Summary 2012-2013 Fiscal Year

Exhibit A.2

	Loan Fund	Endowment Fund	Investment In Plant
Estimated Beginning Fund Balance as of 10/1/12		\$50,650	\$19,500,000
Add			
Revenues		\$500	\$1,317,196
Transfers In			
Total Estimated Additions		<u>\$500</u>	<u>\$1,317,196</u>
Total Funds Available		<u>\$51,150</u>	<u>\$20,817,196</u>
Deduct			
Expenditures			\$490,000
Transfers Out			
Total Estimated Deductions			<u>\$550,000</u>
Estimated Ending Fund Balance as of 9/30/13		<u>\$51,150</u>	<u>\$20,267,196</u>

Personnel Cost Analysis
2012-2013 Fiscal Year

	Unrestricted	Auxiliary	Restricted	Total
Personnel Expenditures Analysis				
1. Cost of Continuing Existing Permanent Positions	\$6,165,043		\$156,127	\$6,321,170
2. Cost of New Full-time Positions*	\$303,839		\$28,032	\$331,871
3. Cost of Adjunct and Part-time Positions			\$116,413	\$116,413
4. Cost of Step Increases			\$1,322	\$1,322
5. Cost of Legislative Pay Increases				
6. Cost of Personnel Benefits	\$1,857,592		\$53,937	\$1,911,529
Total Budgeted Personnel Cost	\$8,326,474		\$355,831	\$8,682,305

*New Full-time Position Analysis

Fund (U, A or R)	Schedule	Rank	Salary	Step	Level	Position Title	Rationale
U	D	IA	\$67,317	15	Nursing Faculty	Meet NLNAC Accreditation Requirements	
U	D	IA	\$62,072	8	Medical Assisting Faculty	Meet Accreditation Requirements - Due to Enrollment Growth in Program	
U	D	IB	\$55,531	6	EMS Faculty	Meet Accreditation Requirements - Due to Enrollment Growth in Program	
U	C	1	\$93,564	15	Associate Dean of Instruction	Meet Accreditation Requirements - Campus Distance Education	
U	E4	06	\$25,355	2	Institutional Effectiveness Clerk	Accreditation Support Staff	
R	E3	05	\$28,032	0	Career Coach	Recruiter and Advisor to Local High Schools	
TOTAL							\$331,871

Revenue Estimate Analysis
2012-2013 Fiscal Year

TUITION COLLECTION AND CREDIT HOUR ENROLLMENT

2011-2012 ACTUAL

2012-2013 PROJECTED

SEMESTER

	2011-2012 ACTUAL				2012-2013 PROJECTED				INC/DEC BUD/ACT		
	FALL	SPRING	SUMMER	PRORATED FALL	TOTAL	FALL	SPRING	SUMMER		PRORATED FALL	TOTAL
UNRESTRICTED TUITION	\$1,227,577	\$1,817,550	\$859,700	\$676,413	\$4,581,240	\$1,243,576	\$1,997,550	\$884,274	\$721,274	\$4,846,674	5.79%
BOND RESERVE FEE	\$2,450	\$14,500	\$6,009	\$13,374	\$36,333	\$9,905	\$15,950	\$6,186	\$5,745	\$37,786	4.00%
SPECIAL BUILDING FEES	\$120,229	\$175,000	\$73,200	\$65,711	\$434,140	\$118,861	\$191,400	\$74,232	\$68,939	\$453,432	4.44%
SPECIAL FEES											
OTHER FEES*	\$22,700	\$20,000	\$8,000	\$17,000	\$67,700	\$24,500	\$25,000	\$8,200	\$18,000	\$75,700	11.82%
TECHNOLOGY	\$90,594	\$131,350	\$54,900	\$49,284	\$326,128	\$89,146	\$143,550	\$55,674	\$51,704	\$340,074	4.28%
FACILITY RENEWAL FEES	\$90,055	\$131,350	\$54,900	\$49,284	\$325,589	\$89,146	\$143,550	\$55,674	\$51,704	\$340,074	4.45%
TOTAL TUITION AND FEES	\$1,553,605	\$2,289,750	\$1,056,709	\$871,066	\$5,771,130	\$1,575,134	\$2,517,000	\$1,084,240	\$917,366	\$6,093,740	5.59%
CREDIT HOUR PRODUCTION	11,300	17,900	8,055	6,000	43,255	10,500	16,600	7,500	7,000	41,600	-3.83%

*EXCLUDES TRAINING FOR BUSINESS/INDUSTRY FEES

TUITION AND FEE SCHEDULE

TUITION	\$109
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 2012-2013 Fiscal Year

Exhibit D

	UNRESTRICTED		UNRESTRICTED AUXILIARY		RESTRICTED		TOTAL PROPOSED CURRENT REVENUE
	CURRENT ESTIMATE 2011-2012	PROPOSED 2012-2013	CURRENT ESTIMATE 2011-2012	PROPOSED 2012-2013	CURRENT ESTIMATE 2011-2012	PROPOSED 2012-2013	
Beginning Fund Balance	\$3,010,318	\$2,472,772			\$46,954	\$49,634	\$2,522,406
E & G REVENUES							
TUITION AND FEES							
431 Tuition	\$4,581,240	\$4,846,674					\$4,846,674
438 Special Fees	\$325,589	\$340,074					\$340,074
439 Facility Renewal Fees							
440 Facility Renewal Fees-Waived							
441 TBI Fees	\$108,670	\$61,250					\$61,250
442 Administrative Fees							
443 Technology Fees	\$326,128	\$340,074					\$340,074
444 Technology Fees-Waived							
445 Bond Reserve Fee	\$31,147	\$37,786					\$37,786
446 Bond Reserve Fee-Waived	\$5,186						
447 Special Building Fees	\$434,140	\$453,432					\$453,432
448 Special Building Fees-Waived							
439 Other Student Fees	\$67,700	\$75,700					\$75,700
Total Tuition and Fees	\$5,879,800	\$6,154,990					\$6,154,990
LOCAL FUNDS							
408 Local Appropriations	\$75,000	\$80,000					\$80,000
426 Local Grants and Contracts							
Total Local Funds	\$75,000	\$80,000					\$80,000
STATE FUNDS							
401 ETF O & M Appropriation	\$5,322,990	\$5,346,548					\$5,346,548
402 ETF Special Appropriation							
408 Other Appropriation (Not funded by ETF)							
425 State Grants and Contracts					\$327,066	\$327,066	\$327,066
Total State Funds	\$5,322,990	\$5,346,548			\$327,066	\$327,066	\$5,673,614
FEDERAL FUNDS							
410 Student Aid					\$4,426,615	\$4,426,615	\$4,426,615
411 Federal Grants and Contracts					\$697,467	\$161,331	\$161,331
Total Federal Funds					\$5,124,082	\$4,587,946	\$4,587,946
GIFTS, GRANTS, AND CONTRACTS							
480 Noncash Gifts/Revenues							
481 Nongovernmental Grants/Contracts	\$81,050	\$21,050					\$21,050
482 Gifts							
Total Gifts, Grants, Contracts	\$81,050	\$21,050					\$21,050

Chattahoochee Valley Community College

Current Fund Revenues, Transfers-In, Expenditures, and Transfers-Out 2012-2013 Fiscal Year

	UNRESTRICTED		UNRESTRICTED AUXILIARY		RESTRICTED		TOTAL PROPOSED CURRENT REVENUE
	CURRENT ESTIMATE 2011-2012	PROPOSED 2012-2013	CURRENT ESTIMATE 2011-2012	PROPOSED 2012-2013	CURRENT ESTIMATE 2011-2012	PROPOSED 2012-2013	
VARIOUS INCOME FUNDS							
484 Investment Income	\$18,000	\$17,000					\$17,000
486 Miscellaneous Revenue	\$41,300	\$40,070					\$40,070
488 Endowment Income							
489 Expired Term Endowments							
490 Realized Gains/Losses							
492 Unrealized Gains/Losses							
Total Various Income Funds	\$59,300	\$57,070					\$57,070
SALES AND SERVICES							
451 Educational Activities							
493 Proceeds from Sale of Property							
497 Indirect Cost Revenue	\$12,500	\$7,200					\$7,200
498 Accrued Interest-Sale of Bonds							
499 Other Revenues	\$19,492	\$16,992					\$16,992
Total Sales and Services	\$31,992	\$24,192					\$24,192
TOTAL E & G REVENUES	\$11,450,132	\$11,683,850			\$5,451,148	\$4,915,012	\$16,598,862
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					\$5,451,148	\$4,915,012	\$16,598,862
TOTAL REVENUES	\$11,450,132	\$11,683,850					
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	\$14,460,450	\$14,156,622			\$5,498,102	\$4,964,646	\$19,121,268
TOTAL FUNDS AVAILABLE							

Exhibit D

Chattahoochee Valley Community College
Current Fund Revenues, Transfers-In, Expenditures, and Transfers-Out
2012-2013 Fiscal Year

Exhibit D

	UNRESTRICTED		UNRESTRICTED AUXILIARY		RESTRICTED		TOTAL PROPOSED CURRENT REVENUE
	CURRENT ESTIMATE 2011-2012	PROPOSED 2012-2013	CURRENT ESTIMATE 2011-2012	PROPOSED 2012-2013	CURRENT ESTIMATE 2011-2012	PROPOSED 2012-2013	
E & G EXPENDITURES							
01 Instruction	\$4,497,599	\$ 4,865,278			\$1,060,366	\$ 388,857	\$ 5,254,135
03 Public Service	\$ 598,627	\$ 842,442					\$ 842,442
04 Academic Support	\$1,587,512	\$ 1,436,183					\$ 1,506,791
05 Student Services	\$1,936,641	\$ 2,033,085			\$70,608	\$ 70,608	\$ 2,033,085
06 Institutional Support	\$1,413,991	\$ 1,193,536					\$ 1,193,536
07 Operation & Maintenance of Plant	\$1,003,081	\$ 1,319,340			\$4,317,494	\$ 4,455,547	\$ 5,774,887
08 Scholarships	\$1,037,451	\$11,689,864			\$5,448,468	\$4,915,012	\$16,604,876
Total E & G Expenditures							
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	\$11,037,451	\$11,689,864			\$5,448,468	\$4,915,012	\$16,604,876
MANDATORY TRANSFERS-OUT							
8500 Other Mandatory Transfer-Out	\$624,638	\$453,432					\$453,432
851 Principal and Interest							
855 Renew and Replace-Regular	\$325,589	\$340,074					\$340,074
860 Renew and Replace-Fac Ren Fee							
865 Loan Fund Matching							
Total Mandatory Transfers-out	\$950,227	\$793,506					\$793,506
NONMANDATORY TRANSFERS-OUT							
UNRESTRICTED							
878 Gifts to Other Funds							
879 Student Activities							
881 Athletics							
883 Loan, Endowment, Plant							
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							
TOTAL TRANSFERS-OUT	\$950,227	\$793,506					\$793,506
TOTAL EXPENDITURES/TRANSFERS	\$11,987,678	\$12,483,370			\$5,448,468	\$4,915,012	\$17,398,382
TOTAL ENDING FUND BALANCE	\$2,472,772	\$1,673,252			\$49,634	\$49,634	\$1,722,886

Chattahoochee Valley Community College

Exhibit E.1

Plant Funds
 Schedule of Revenues/Transfers-in
 2012-2013 Fiscal Year

	Unexpended	Renewal/ Replacement	Retirement of Debt
Beginning Fund Balance	\$2,092,449	\$67,263	\$1,766,332
Local Funds			
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	\$600		
Total Gifts, Grants, and Contracts	\$600		
Various Income Funds			
484 Investment Income			
486 Miscellaneous Revenue			
488 Endowment Income			
489 Expired Term Endowments			
490 Realized Gains/Losses			
492 Unrealized Gains/Losses			
Total Various Income Funds			
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	\$600		
TRANSFERS-IN			
MANDATORY TRANSFERS-IN			
801 Principal and Interest			\$453,432
805 Renewal and Replacement-Regular			
810 Renewal and Replacement-Facility Renewal		\$340,074	
8250 Other			
Total Mandatory Transfers-In		\$340,074	\$453,432
NONMANDATORY TRANSFERS-IN			
826 Endowment Gain Appropriated			
830 Quasi-Endowment Gain Appropriated			
835 From Unrestricted			
840 From Restricted			
8400 Other Nonmandatory Transfer-in			
Total Nonmandatory Transfers-In			
TOTAL TRANSFERS-IN		\$340,074	\$453,432
TOTAL FUNDS AVAILABLE	\$2,093,049	\$407,337	\$2,219,764

Chattahoochee Valley Community College

Exhibit E.1

Plant Funds
 Schedule of Revenues/Transfers-In
 2012-2013 Fiscal Year

EXPENDITURES	Unexpended	Renewal/ Replacement	Retirement of Debt
NONCAPITAL COSTS			
626 Accounting and Auditing Services			\$10,000
630 Depreciation Expense			\$11,108
639 Other Contractual Services		\$110,177	\$21,108
670 Trustee Handling Fee			
677 Indirect Cost Expense			
699 Other Noncapital Costs			
Total Noncapital Costs		\$110,177	\$21,108
CAPITAL COSTS			
701 Books			
702 Audiovisuals			
710 Furniture and Equipment \$25,000 or less		\$82,160	
711 Furniture and Equipment more than \$25,000	\$200,000		
713 Capitalized Software			
714 Internally Generated Computer Software (ICGS)			
715 Easement and Land Use Rights			
716 Patents, Trademarks and Copyrights			
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	\$680,300		
780 Improvements Other Than Buildings-Infrastructure			
781 Alterations		\$30,000	
Total Capital Costs	\$880,300	\$185,000	\$297,160
DEBT SERVICE			
661 Interest Payments			\$374,638
662 Payments of Long-Term Debt Principal			\$240,000
Total Debt Service			\$614,638
TOTAL EXPENDITURES	\$880,300	\$407,337	\$635,746
TRANSFERS-OUT			
MANDATORY TRANSFERS-OUT			
850 Mandatory Transfer-out			
8500 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			
8900 Other Nonmandatory Transfer-out			
891 Endowment Gain Appropriated			
Total Nonmandatory Transfers-Out			
TOTAL TRANSFERS-OUT			
TOTAL EXPENDITURES/TRANSFERS-OUT	\$880,300	\$407,337	\$635,746
ENDING FUND BALANCE	\$1,212,749		\$1,584,018

Chattahoochee Valley Community College
DETAIL STATEMENT OF ACTUAL EXPENDITURES
FOR FISCAL YEAR 2012-2013
UNRESTRICTED CURRENT FUNDS

	INSTRUCTION 01	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	\$2,782,347		\$156,917				\$2,939,264	
502 INSTRUCTIONAL-TEMP/PART-TIME	\$566,419						\$566,419	
503 ADMINISTRATIVE	\$112,180		\$115,872	\$91,225	\$270,134		\$589,411	
504 OTHER PROFESSIONAL	\$74,137		\$93,564	\$394,297	\$299,526	\$62,000	\$923,524	
505 SUPPORT PERSONNEL	\$76,780		\$156,520	\$294,523	\$475,155	\$141,965	\$1,144,943	
506 HOURLY WAGES	\$127,160		\$39,362	\$131,275	\$7,524		\$305,321	
507 STUDENT ASSISTANTS								
508 WORK STUDY STUDENTS								
TOTAL SALARIES & WAGES	\$3,739,023		\$562,235	\$911,320	\$1,052,339	\$203,965	\$6,468,882	
EMPLOYEE BENEFITS								
572 FICA MATCHING	\$282,436		\$43,011	\$69,716	\$81,806	\$15,603	\$492,372	
573 UNEMPLOYMENT COMPENSATION								
575 RETIREMENT MATCHING	\$304,421		\$53,568	\$78,629	\$107,528	\$20,560	\$564,706	
580 PRESIDENT'S EXPENSE ALLOWANCE					\$2,400		\$2,400	
581 HOUSING ALLOWANCE					\$12,000		\$12,000	
583 HEALTH INSURANCE	\$359,856		\$79,254	\$132,804	\$162,792	\$51,408	\$786,114	
591 EMPLOYEE PERQUISITES								
592 COMPENSATED ABSENCES								
593 ANNUAL LEAVE-TERMINATION/RETIREMENT								
594 OTHER STAFF BENEFITS								
TOTAL EMPLOYEE BENEFITS	\$946,713		\$175,833	\$281,149	\$366,326	\$87,571	\$1,957,592	
TOTAL PERSONNEL COMPENSATION	\$4,685,736		\$738,068	\$1,192,469	\$1,418,665	\$291,536	\$8,326,474	

Chattahoochee Valley Community College
DETAIL STATEMENT OF ACTUAL EXPENDITURES
FOR FISCAL YEAR 2012-2013
UNRESTRICTED CURRENT FUNDS

	INSTRUCTION 01	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	\$4,500		\$8,200	\$23,960	\$12,420	\$500	\$49,580	
602 OUT-OF-STATE TRAVEL	\$1,500		\$2,000	\$24,700	\$15,750		\$43,950	
603 FREIGHT								
604 COMMUNICATIONS	\$1,733		\$1,110	\$5,000	\$6,430	\$55,000	\$61,733	
605 POSTAGE	\$3,190		\$300	\$11,000	\$2,650		\$21,730	
606 MAINTENANCE AND REPAIRS				\$15,000	\$40,000		\$14,950	
607 SERVICE CONTRACTS ON EQUIPMENT	\$500					\$400,000	\$75,500	
608 ELECTRICITY						\$20,000	\$400,000	
609 GAS AND HEATING FUEL						\$20,000	\$20,000	
610 WATER AND SEWER						\$70,000	\$70,000	
611 GASOLINE AND OIL - MOTOR VEHICLES						\$6,000	\$6,000	
612 OPERATING LEASE PAYMENTS					\$7,900		\$7,900	
613 RENT - EQUIPMENT	\$375		\$3,000		\$200		\$3,575	
614 RENT - FACILITIES								
615 ATTNET COMMUNICATIONS								
616 INSURANCE AND BONDING	\$5,500					\$75,000	\$126,900	
619 PRINTING, REPRODUCTION AND BINDING	\$100		\$11,000		\$16,900		\$28,000	
620 ATHLETIC INSURANCE DEDUCTIBLE								
621 EMPLOYEE TAXABLE NON-OVERNIGHT PER DIEM								
TOTAL OPERATIONAL SERVICES	\$17,398		\$25,610	\$126,060	\$102,250	\$658,500	\$929,818	
PROFESSIONAL SERVICES								
623 JUDGMENTS/SETTLEMENTS					\$10,000		\$10,000	
624 LEGAL SERVICES					\$13,000		\$13,000	
625 OTHER LEGAL EXPENSES								
626 ACCOUNTING AND AUDITING SERVICES								
627 ENGINEERING AND ARCHITECTURAL SERVICES								
628 OTHER PROFESSIONAL FEES	\$44,425		\$900	\$35,000	\$12,627		\$92,952	
639 OTHER CONTRACTUAL SERVICES	\$3,229			\$2,800	\$129,500	\$215,000	\$350,529	
TOTAL PROFESSIONAL SERVICES	\$47,654		\$900	\$37,800	\$165,127	\$215,000	\$466,481	
MATERIALS AND SUPPLIES								
617 SUBSCRIPTIONS	\$600		\$18,000	\$945	\$300		\$19,245	
618 MEMBERSHIPS	\$8,250		\$1,000	\$12,099	\$9,333		\$30,682	
641 MATERIALS AND SUPPLIES	\$100,965		\$20,200	\$65,710	\$141,800	\$23,000	\$351,675	
642 COMPUTER SOFTWARE			\$31,014		\$51,324	\$500	\$31,014	
643 TECHNOLOGY - NONCAPITALIZED	\$2,625						\$54,449	
644 INTERNAL PURCHASES								
TOTAL MATERIAL AND SUPPLIES	\$112,440		\$70,214	\$78,154	\$202,757	\$23,500	\$487,065	

Chattahoochee Valley Community College
DETAIL STATEMENT OF ACTUAL EXPENDITURES
FOR FISCAL YEAR 2012-2013
UNRESTRICTED CURRENT FUNDS

	INSTRUCTION 01	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				\$1,600	\$300		\$300	
662 PAYMENTS ON DEBT PRINCIPAL - (LONG-TERM)	\$2,050			\$100	\$120,000		\$1,600	
663 INVESTMENT TRANSACTION EXPENSE					\$15,000		\$122,150	
665 HONORARIUMS							\$15,000	
666 AWARDS AND PRIZES								
667 ADVERTISING AND PROMOTIONS								
668 DEBT COLLECTION EXPENSE								
669 COST OF LOAN								
670 TRUSTEE HANDLING FEE								
671 AMORTIZATION EXPENSE								
672 BOND SURETY FEE								
675 INSTITUTIONAL ALLOWANCE								
677 INDIRECT COST EXPENSE								
678 INSTITUTIONAL USE								
TOTAL OTHER CURRENT CHARGES	\$2,050			\$1,700	\$135,300		\$139,050	
TOTAL SERVICES, SUPPLIES, & OTHER	\$179,542		\$96,724	\$243,714	\$605,434	\$897,000	\$2,022,414	
CAPITAL EXPENDITURES								
701 BOOKS			\$7,650				\$7,650	
702 AUDIOVISUALS								
710 FURNITURE & EQUIPMENT \$25,000 OR LESS								
711 FURNITURE & EQUIPMENT EXCEEDING \$25,000					\$8,986	\$5,000	\$13,986	
712 LEASE PURCHASES								
740 TRANSPORTATION EQUIPMENT \$25,000 OR LESS								
741 TRANSPORTATION EQUIPMENT > \$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			\$7,650		\$8,986	\$5,000	\$21,636	
GRAND TOTAL (EXCLUDING SCHOLARSHIPS)	\$4,865,278		\$842,442	\$1,436,183	\$2,033,085	\$1,193,536	\$10,370,524	

Chattahoochee Valley Community College
DETAIL STATEMENT OF ACTUAL EXPENDITURES
FOR FISCAL YEAR 2012-2013
RESTRICTED CURRENT FUNDS

	INSTRUCTION 01	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	\$96,650						\$96,650	
502 INSTRUCTIONAL-TEMP/PART-TIME	\$47,200						\$47,200	
503 ADMINISTRATIVE	\$67,673						\$67,673	
504 OTHER PROFESSIONAL	\$19,763						\$19,763	
505 SUPPORT PERSONNEL								
506 HOURLY WAGES								
507 STUDENT ASSISTANTS				\$70,608			\$70,608	
508 WORK STUDY STUDENTS				\$70,608			\$70,608	
TOTAL SALARIES & WAGES	\$231,286						\$301,894	
EMPLOYEE BENEFITS								
572 FICA MATCHING	\$18,315						\$18,315	
573 UNEMPLOYMENT COMPENSATION								
575 RETIREMENT MATCHING	\$14,202						\$14,202	
580 PRESIDENT'S EXPENSE ALLOWANCE								
581 HOUSING ALLOWANCE								
583 HEALTH INSURANCE	\$21,420						\$21,420	
591 EMPLOYEE PERQUISITES								
592 COMPENSATED ABSENCES								
593 ANNUAL LEAVE-TERMINATION/RETIREMENT								
594 OTHER STAFF BENEFITS								
TOTAL EMPLOYEE BENEFITS	\$53,937						\$53,937	
TOTAL PERSONNEL COMPENSATION	\$285,223			\$70,608			\$355,831	

Chattahoochee Valley Community College
DETAIL STATEMENT OF ACTUAL EXPENDITURES
FOR FISCAL YEAR 2012-2013
RESTRICTED CURRENT FUNDS

	INSTRUCTION 01	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	\$4,071						\$4,071	
602 OUT-OF-STATE TRAVEL	\$5,000						\$5,000	
603 FREIGHT								
604 COMMUNICATIONS								
605 POSTAGE	\$750						\$750	
606 MAINTENANCE AND REPAIRS								
607 SERVICE CONTRACTS ON EQUIPMENT	\$600						\$600	
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								
615 ATTNET COMMUNICATIONS								
616 INSURANCE AND BONDING								
619 PRINTING, REPRODUCTION AND BINDING	\$500						\$500	
620 ATHLETIC INSURANCE DEDUCTIBLE								
621 EMPLOYEE TAXABLE NON-OVERNIGHT PER DIEM								
TOTAL OPERATIONAL SERVICES	\$10,921						\$10,921	
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								
639 OTHER CONTRACTUAL SERVICES								
TOTAL PROFESSIONAL SERVICES								
MATERIALS AND SUPPLIES								
617 SUBSCRIPTIONS								
618 MEMBERSHIPS	\$300						\$300	
641 MATERIALS AND SUPPLIES	\$50,313						\$50,313	
642 COMPUTER SOFTWARE								
643 TECHNOLOGY - NONCAPITALIZED								
644 INTERNAL PURCHASES								
TOTAL MATERIAL AND SUPPLIES	\$50,613						\$50,613	

Chattahoochee Valley Community College
DETAIL STATEMENT OF ACTUAL EXPENDITURES
FOR FISCAL YEAR 2012-2013
RESTRICTED CURRENT FUNDS

	INSTRUCTION 01	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								
667 ADVERTISING AND PROMOTIONS	\$12,000						\$12,000	
668 DEBT COLLECTION EXPENSE								
669 COST OF LOAN								
670 TRUSTEE HANDLING FEE								
671 AMORTIZATION EXPENSE								
672 BOND SURETY FEE								
675 INSTITUTIONAL ALLOWANCE								
677 INDIRECT COST EXPENSE								
678 INSTITUTIONAL USE								
TOTAL OTHER CURRENT CHARGES	\$12,000						\$12,000	
TOTAL SERVICES, SUPPLIES, & OTHER	\$73,534						\$73,534	
CAPITAL EXPENDITURES								
701 BOOKS								
702 AUDIOVISUALS								
710 FURNITURE & EQUIPMENT \$25,000 OR LESS								
711 FURNITURE & EQUIPMENT EXCEEDING \$25,000	\$30,100						\$30,100	
712 LEASE PURCHASES								
740 TRANSPORTATION EQUIPMENT \$25,000 OR LESS								
741 TRANSPORTATION EQUIPMENT > \$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	\$30,100						\$30,100	
GRAND TOTAL (EXCLUDING SCHOLARSHIPS)	\$388,857			\$70,608			\$459,465	

Chattahoochee Valley Community College

SCHOLARSHIPS 2012-2013 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	92	\$571,320							92	\$571,320
Children of Blind Parents										
Economically Disadvantaged										
Employee	4	\$21,840							4	\$21,840
Employee Dependent										
Institutional	131	\$715,260							131	\$715,260
National Guard										
Other										
Prison Students					1,045	\$4,455,547			1,045	\$4,455,547
Senior Adults	2	\$10,920							2	\$10,920
Total Scholarships	229	\$1,319,340			1,045	\$4,455,547			1,274	\$5,774,887