

Desert Community College District

Special Report

Submitted by:

College of the Desert

(Name of Institution)

43-500 Monterey Avenue

Palm Desert, CA 92260

(Address of Institution)

Submitted to:

Accrediting Commission for Community and Junior Colleges,
Western Association of Schools and Colleges

March 27, 2013

Special Report – Certification Page

To: Accrediting Commission for Community and Junior Colleges,
Western Association of Schools and Colleges

From:

Joel L. Kinnamon
Superintendent/President
College of the Desert
43500 Monterey Avenue
Palm Desert, CA 92260

I certify there was broad participation by the campus community and believe this Report accurately reflects the nature and substance of this institution.

Signatures:

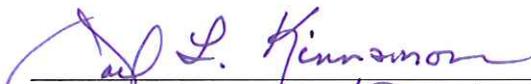
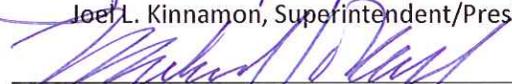
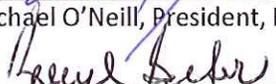
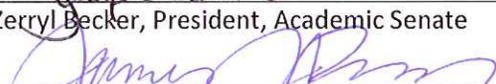
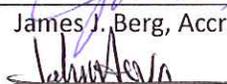
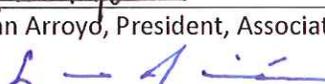
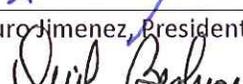
 Joel L. Kinnamon, Superintendent/President	3-15-13 (Date)
 Michael O'Neill, President, Board of Trustees	3-15-13 (Date)
 Zerryl Becker, President, Academic Senate	3-22-13 (Date)
 James J. Berg, Accreditation Liaison Officer	3-22-13 (Date)
 John Arroyo, President, Associated Students of COD	3/22/13 (Date)
 Lauro Jimenez, President, California School Employees Association, COD CHAP. 407	3/22/2013 (Date)
 David Bashore, President, COD Adjunct Association	3/22/13 (Date)

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BACKGROUND

In July 2012, the new Superintendent/President for College of the Desert (COD) was selected. Upon accepting the position, the COD Trustees directed him to address the longstanding issue regarding the over reporting of full-time equivalent students (FTES) to the California Community Colleges Chancellor's Office (CO). The former President of COD had been working with the State Chancellor's Office in an attempt to determine the amounts over reported and to rectify reporting issues.

In early July, Assistant Vice Chancellor, College Finance and Facilities and the COD President began discussions regarding the issue. The initial conversations included review of a spreadsheet provided by the CO staff [Proposed Adjustments to Recalculated Apportionment (Desert CCD)]. The spreadsheet indicated that there was a minor over reporting of FTES during three fiscal years ranging from one (1) to three (3) percent of the colleges eligible FTES. The spreadsheet prepared by the CO staff depicted that the College of the Desert funded base was **138 FTES** over, reflecting a need to reduce allocations for Fiscal Year 2011-12 in an amount totaling **\$630,169**.

In addition, staff believed that COD should repay for prior overpayments (Fiscal Years 2004-05 through Fiscal Year 2006-07) for an additional **\$1,802,346 – totaling \$2,432,515**). The President and Assistant Vice Chancellor agreed that at P-1 to adjust the base effective February/March 2013 and that COD would pay the \$1,802,346 over a three to five year schedule (details were to be worked out).

In collaboration with the CO, COD wanted a thorough review of its processes leading up to the minor annual reporting errors. It was agreed that an analysis by a Fiscal Crisis Management Assistance Team (FCMAT) would be the best course of action. The President authorized that agreement on July 26, 2012. On November 28, 2012 Joel D. Montero, CFMAT Chief Executive Officer issued findings from the Extraordinary Audit.

Actions taken to ensure accuracy in its financial reporting system(s)

1. The college's Fiscal Services Office has become involved in the input and review of the P-1 report to review and discuss the report and its impacts. Staff from the Fiscal Services Office is now actively participating in the review of the P-1 information and its impacts to the budgeting process.
2. College of the Desert has hired a consultant to:
 - provide professional development related to reporting and funding
 - write the college's first enrollment management plan
 - assist in implementing FCMAT recommendations
3. The College of the Desert Board of Trustees took action on January 18, 2013 to enter into an additional agreement with FCMAT to conduct a comprehensive internal control review. The primary focus of this review is to provide the college with reasonable assurances, based on the testing performed, that adequate management and internal controls are in place for the reporting and monitoring of financial transactions, and that fraud, misappropriation of funds or other illegal activities have not occurred. Internal controls include the processes for planning, organizing, directing and controlling program operations, including systems for measuring, reporting and monitoring performance.

The team will sample test data from the current and one prior fiscal year. Testing for this review will be based on sample selections; it will not include all transactions and records for this period. Sample testing and review results are intended to provide reasonable but not absolute assurance regarding the accuracy of the college's transactions and financial activity to accomplish the following:

- Prevent internal controls from being overridden by management.
- Ensure ongoing state and federal compliance.
- Provide assurance to management that the internal control system is sound.
- Help identify and correct inefficient processes.
- Ensure that employees are aware of the proper internal control expectations.

The team will evaluate the college's internal control structure, policies and procedures to test transactions and reporting processes, and will provide recommendations for improvements, if needed.

Evaluation of the Existing Internal Control Structure

Determine if adequate procedures are in place to safeguard assets, including

1. Evaluate the reliability and integrity of information used for internal management decisions and external agency reports.
2. Determine if authorization procedures are appropriate and consistently followed. Review administrator and manager approvals and whether signature authority is delegated only to authorized employees.
3. Determine whether proper segregation of duties exists. The team will evaluate personnel, payroll, accounts payable and cash transactions, and will do the following:
 - Review the authorization process for assessing class fees
 - Determine if protective measures are in place for safeguarding college assets, processes and data
 - Determine whether safe combinations are changed periodically and any time a staff member who knows the combination terminates

Evaluation of Policies and Procedures

1. Review compliance with college policies and procedures including, but not limited to, those in the areas of human resources, finance, purchasing, granting agencies, and state and federal government.
2. Review document and records retention procedures to determine whether the college provides reasonable assurance that asset records are safeguarded and transactions are correctly recorded.

Reporting Processes

1. Evaluate monitoring and verify that controls are operating properly.
2. Evaluate controls that prevent management from overriding internal controls to prevent misappropriation of funds.
3. Determine if the organizational charts show lines of authority.
4. Evaluate whether clearly established lines of authority and responsibility exist within and between departments for proper review and reporting purposes.
5. California community colleges receive more than 80% of their unrestricted funding from state apportionment paid through the California Community College

Chancellor's Office (CCCCO's) and funding is based on students who are in class on census day, which is typically the first day of the fourth week of classes. Education Code section 84501 and California Code of Regulations Title 5§, 58003, 58006, 58012, 58023 and 58782 govern how apportionment funding is calculated for daily and weekly student attendance. The team will review attendance accounting procedures for full-time equivalent students (FTES), including forms CCFS-320, CCFS-321, CCFS-320F Addendum to Part I, Supplemental Information CDCP Noncredit FTES, prepared by the CCCCCO for state apportionment reports, and any supporting work papers or electronic files. The review shall include findings and recommendations to determine if the college district claimed the correct state apportionment funds for 2011-12 and 2012-13.

Specific actions to create checks and balances to assure accurate apportionment reporting, award of credit, and attendance accounting and reporting

The FCMAT team began its internal review in February 2013 and the following steps have been taken (to date):

1. Year to Year Variance reports for FTES and FTES within Accounting methods have been created. These reports are reviewed with the fiscal office and reviewed and tested separately by FCMAT. The college's variance report aligned with FCMAT's variance report. Variances were also reviewed with Instructional Deans to provide explanations and supporting documentation for the variances found.
2. All year to year variances greater than 2% were checked for compliance and followed up with for additional documentation including agendas, minutes and any supporting data.
3. There is a 20% quality assurance report to check on ALL WSCH and DSCH contact hours to ensure that contact hours were entered and not catalog hours. Along with the quality assurance checks, print screens were given to FCMAT for those sections selected in the Quality Assurance.
4. FCMAT reviewed all the information in the P1 320 report for 2012-2013 for accuracy in reporting.

Budget plans that provide for institutional fiscal stability while undertaking the repayment to the CCC for inappropriately claimed state apportionment funds

On November 28, 2012 Joel D. Montero, FCMAT Chief Executive Officer issued findings from the Extraordinary Audit. In his cover letter (Attached) he states, ***“The college’s attendance accounting has been reviewed and recalculated with the appropriate amount of FTES that should have been claimed for a 7 year period from 2003-04 to 2009-10 by independent auditors. The 2003-04 fiscal year was the initial year of conversion and implementation to the Datatel ERP system. Independent auditors have reviewed, corrected and validated the new calculations, which demonstrates that the district over-reported FTES for apportionment funding for 3 of the 7 years, and under-reported the remaining 4 years and; this component is not part of the study agreement”.***

The spreadsheet provided by the CO staff indicated that there was a minor over reporting of FTES during three fiscal years ranging from one (1) to three (3) percent of the colleges eligible FTES and depicted that the College of the Desert funded base was **138 FTES** over, reflecting a need to reduce allocations for Fiscal Year 2011-12 in an amount totaling **\$630,169**.

In addition, staff believed that COD should repay for prior overpayments (Fiscal Years 2004-05 through Fiscal Year 2006-07) for an additional **\$1,802,346 – totaling \$2,432,515**). The President and Assistant Vice Chancellor agreed that at P-1 to adjust the base effective February/March 2013 and that COD would pay the \$1,802,346 over a three to five year schedule (details were to be worked out).

The college set aside \$1,800,000 for repayment from its 2012-13 fiscal budget.

Since that time, the COD President has met with Chancellor Harris and CO staff on January 11, February 13, and March 7, 2013 to continue discussions regarding the repayment amount and to determine a process for reconciliation. All parties are focused on providing appropriate reimbursement to the CO with minimal impact on students and student learning, and maintaining fiscal stability for the college. Work towards resolution will continue during the next few months.

College of the Desert is continuing a strict adherence to fiscal responsibility as indicated in the Fiscal Year 2012-13 budget. The college conservatively projects an ending balance of \$3,500,000 while maintaining a 7.5% reserve of \$2,801,970. In addition, the college has flexibility through Inter-fund loans from Fund 69- Retiree Liability Reserve.

APPENDICES

Appendix A

**FISCAL CRISIS & MANAGEMENT ASSISTANT TEAM (FCMAT)
STUDY AGREEMENT (July 25, 2012)**

Appendix C - Study Agreement

FCMAT

FISCAL CRISIS & MANAGEMENT
ASSISTANCE TEAM

CSIS California School Information Services

**FISCAL CRISIS & MANAGEMENT ASSISTANCE TEAM
STUDY AGREEMENT
July 25, 2012**

The FISCAL CRISIS AND MANAGEMENT ASSISTANCE TEAM (FCMAT), hereinafter referred to as the Team, and the College of the Desert (governed by the Desert Community College District), hereinafter referred to as the College, mutually agree as follows:

1. BASIS OF AGREEMENT

The Team provides a variety of services to school districts, county offices of education, charter schools, and community colleges upon request. The College has requested that the Team provide for the assignment of professionals to study specific aspects of the College of the Desert operations, based on the provisions of Education Code section 84041. These professionals may include staff of the Team, County Offices of Education, the California State Department of Education, school districts, charter schools, community colleges, or private contractors. All work shall be performed in accordance with the terms and conditions of this Agreement.

2. SCOPE OF THE WORK

A. Scope and Objectives of the Study

The scope and objectives of this study are to:

The California Community Colleges Chancellor's Office is requesting that the FCMAT Team conduct a review of the Desert Community College District's (DCCD), attendance accounting policies and procedures including the internal control structure to determine if fraud, misappropriation of funds or other illegal activities may have occurred in reporting apportionment attendance. The review shall be conducted in accordance with Education Code Sections 84501, 84752, Title 5, Section 58000 et seq. and the state Budget and Accounting Manual for Student Attendance Accounting Manual rules and regulations in computing full-time equivalent students (FTES)

In accordance with Education Code section 84041 (a) and (c) (1)(2) the DCCD may request the FCMAT Team to assist the college to establish and maintain sound financial and budgetary conditions that comply with principals of sound fiscal management. The scope of work and review of attendance accounting procedures for full-time equivalent student

(FTES) shall include forms prepared by the Chancellor's Office for State Apportionment Reports including CCFS-320 CCFS-321, CCFS- 320F Addendum to Part I, Supplemental Information CDCP Noncredit FTES and any supporting work papers or electronic files. The review shall include findings and recommendations to determine if the DCCD inappropriately claimed state apportionment funds utilizing catalog hours rather than actual or scheduled hours; and if any issues of fraud, misappropriation of funds or other illegal activities occurred during the reporting period.

The primary focus of this review is to provide the Community College Chancellor's Office with reasonable assurances based on the testing performed that adequate management controls are in place regarding the districts attendance reporting and monitoring and that fraud, misappropriation of funds or other illegal activities have not occurred. Management controls include the processes for planning, organizing, directing, and controlling program operations, including systems for measuring, reporting, and monitoring performance. Specific audit objectives will include evaluating the policies, procedures, and internal controls and transactions performed by the district related to the following:

1. The FCMAT Team will sample test data from the 2003-04 FY to 2009-10 FY. Testing associated with this review will be based upon sample selection and will not include the testing of the complete list of all transactions and records for this period. Sample testing and review results are intended to provide reasonable, but not absolute assurance as to the accuracy of the district's transactions and financial activity.

The college's attendance accounting has been previously reviewed and recalculated with the appropriate amount of FTES that should have been claimed for a 7 year period from 2003-04 to 2009-10. The 2003-04 fiscal year was the initial year of conversion and implementation to the Datatel ERP system. Independent auditors have reviewed, corrected and validated the new calculations, which demonstrate that the district over-reported FTES for apportionment funding for 3 of the 7 years, and under-reported the remaining 4 years and this component is not part of the study agreement.

B. Services and Products to be Provided

- 1) Orientation Meeting - The Team will conduct an orientation session at the College to brief management and supervisory personnel on the procedures of the Team and on the purpose and schedule of the study.
- 2) On-site Review - The Team will conduct an on-site review at the College administration office and at other college sites if necessary.
- 3) Exit Meeting - The Team will hold an exit meeting at the conclusion of the on-site review to inform the College administration of significant findings and recommendations to that point.

- 4) Exit Letter - The Team will issue an exit letter approximately 10 days after the exit meeting detailing significant findings and recommendations to memorialize the topics discussed in the exit meeting.
- 5) Draft Reports - Electronic copies of a preliminary draft report will be delivered to the College administration for review and comment.
- 6) Final Report – Electronic versions of the final study report and copies is requested will be delivered to the College following completion of the review. The final report will be published on the FCMAT website.

3. PROJECT PERSONNEL

The study team will be supervised by Anthony L. Bridges, CFE, Deputy Executive Officer, Fiscal Crisis and Management Assistance Team, Kern County Superintendent of Schools Office. The study team may also include:

- | | | |
|----|-----------------------|--------------------------------------|
| A. | Deborah Deal, CFE | FCMAT Fiscal Intervention Specialist |
| B. | Dr. Reagan Romali | FCMAT Community College Consultant |
| C. | Michael Ammermon, CPA | FCMAT Community College Consultant |

Other equally qualified consultants will be substituted in the event one of the above noted individuals is unable to participate in the study.

4. PROJECT COSTS

The cost for studies requested pursuant to E.C. 42127.8(d)(1) shall be:

- A. \$800.00 per day for each FCMAT staff Member while on site, conducting fieldwork at other locations, presenting and preparing reports, or participating in meetings.
- B. All out-of-pocket expenses, including travel, meals, lodging, etc. The College will be invoiced at actual costs, with 50% of the estimated cost due following the completion of the on-site review and the remaining amount due upon acceptance of the final report by the College.

Based on the elements noted in section 2 A, the total cost of the study shall not exceed the amount of \$25,000.

- C. Any change to the scope will affect the estimate of total cost.

In consideration of satisfactory performance of this Agreement, the Chancellor's Office agrees to pay the FCMAT's costs including contractors in accordance with the approved contract budget, Exhibit G, which is also attached hereto and by reference made a part of this Agreement, and the Project Authorization for each particular investigation, review or audit.

The total amount payable under this Agreement shall not exceed the maximum amount of this Agreement, specified on the face page of this Agreement. Payment shall be made monthly in arrears upon receipt of an invoice, in triplicate, specifying this Agreement Number and the expenditures for the period covered, broken down by Project Authorization. Payment of all invoices will be subject to withholding of ten percent of the expenses billed pending satisfactory performance of this Agreement. No payments shall be made without the written approval of the Project Monitor and the Executive Vice Chancellor, or his/her designee. Such approval is contingent upon the Project Monitor's approval of the progress the Contractor has made within each respective invoicing period. Approval of invoices by the Project Monitor and the Executive Vice Chancellor or his/her designee shall not be unreasonably withheld.

Payments for FCMAT services are payable to Kern County Superintendent of Schools - Administrative Agent.

RESPONSIBILITIES OF THE COLLEGE

- A. The College will provide office and conference room space while on-site reviews are in progress.
- B. The College will provide the following (if requested):
 - 1) A map of the local area
 - 2) Existing policies, regulations and prior reports addressing the study request
 - 3) Current or proposed organizational charts
 - 4) Current and two (2) prior years' audit reports
 - 5) Any documents requested on a supplemental listing
 - 6) Any documents requested on the supplemental listing should be provided to FCMAT in electronic format when possible.
 - 7) Documents that are only available in hard copy should be scanned by the district and sent to FCMAT in an electronic format.
 - 8) All documents should be provided in advance of field work and any delay in the receipt of the requested documentation may affect the start date of the project.
- C. The College administration will review a preliminary draft copy of the study. Any comments regarding the accuracy of the data presented in the report or the practicability of the recommendations will be reviewed with the Team prior to

completion of the final report. The final report will be published on the FCMAT website.

6. PROJECT SCHEDULE

The following schedule outlines the planned completion dates for key study milestones:

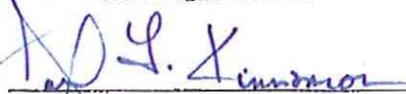
Orientation:	August 15, 2012
Staff Interviews:	To be determined
Exit Interviews:	To be determined
Preliminary Report Submitted	To be determined
Final Report Submitted	To be determined
Board Presentation	To be determined

7. CONTACT PERSON

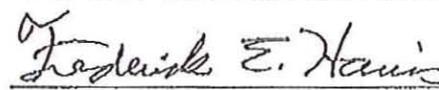
Name of contact person: Frederick Harris, Assistant Vice Chancellor

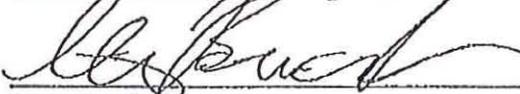
Telephone: (916) 323-8245 FAX _____

E-mail: fharris@cccoco.edu


 _____ 7/26/12
 Date
 Dr. Joel Kinnanon, President
 College of the Desert


 _____ July 25, 2012
 Date
 Anthony Bridges, CFE
 Deputy Executive Officer
 Fiscal Crisis and Management Assistance Team


 _____ 25 July 2012
 Date
 Frederick Harris
 Assistant Vice Chancellor & Project Monitor
 California Community College Chancellor's Office


 _____ 7/25/12
 Date
 Steve Bruckman
 Executive Vice Chancellor of Operations and General Counsel
 California Community College Chancellor's Office

Appendix B

**FISCAL CRISIS & MANAGEMENT ASSISTANT TEAM (FCMAT)
STUDY AGREEMENT (January 10, 2013)**



CSIS California School Information Services

**FISCAL CRISIS & MANAGEMENT ASSISTANCE TEAM
STUDY AGREEMENT
January 10, 2013**

The Fiscal Crisis and Management Assistance Team (FCMAT), hereinafter referred to as the team, and the College of the Desert, hereinafter referred to as the college, mutually agree as follows:

1. BASIS OF AGREEMENT

The team provides a variety of services to school districts and county offices of education upon request. The college has requested assign professionals to study specific aspects of the college's operations. These professionals may include staff of the team, county offices of education, the California State Department of Education, school districts, or private contractors. All work shall be performed in accordance with the terms and conditions of this agreement.

2. SCOPE OF THE WORK

A. Scope and Objectives of the Study

The scope and objectives of this study are as follows:

The College of the Desert is requesting that the team conduct an internal control review. Internal controls are the foundation of sound financial management to help the college achieve its objectives while protecting it from material weaknesses, serious errors and potential fraud.

1. The primary focus of this review is to provide the college with reasonable assurances, based on the testing performed, that adequate management and internal controls are in place for the reporting and monitoring of financial transactions, and that fraud, misappropriation of funds or other illegal activities have not occurred. Internal controls include the processes for planning, organizing, directing and controlling program operations, including systems for measuring, reporting and monitoring performance. The receipt of cash and/or cash transactions, payroll, purchasing, and accounts payable are high-risk areas in which potential fraud issues such as nonexistent employees or vendors, or misappropriation of assets

including cash, may be detected. Specific review objectives will include evaluation of policies, procedures, internal controls and transactions performed by the college.

The team will sample test data from the current and one prior fiscal years to determine if fraud, misappropriation of funds or other illegal activities may have occurred. Testing for this review will be based on sample selections; it will not include all transactions and records for this period. Sample testing and review results are intended to provide reasonable but not absolute assurance regarding the accuracy of the college's transactions and financial activity to accomplish the following:

- Prevent internal controls from being overridden by management.
- Ensure ongoing state and federal compliance.
- Provide assurance to management that the internal control system is sound.
- Help identify and correct inefficient processes.
- Ensure that employees are aware of the proper internal control expectations.

Although deficiencies in many areas may compromise the effectiveness of the college's internal control structure, the following are the most common:

- Segregation of duties: Separating responsibility for physical custody of an asset from the related recordkeeping is a critical control.
- Access to Assets: Internal controls should provide safeguards for physical objects, restricted information, critical forms, and updates to applications.
- Knowledge of Policies: The college is not a static environment, and new policies and revisions are a constant. College policies and procedures are available electronically. Administrators must stay abreast of policy changes and understand their responsibilities.
- Fiscal Conduct: If any employee knows or suspects that other college employees are engaged in theft, fraud, embezzlement, fiscal misconduct or violation of college financial policies, it is their responsibility to immediately notify the president or the president's authorized designee.
- Control Overrides: Exceptions to established policies are sometimes necessary to accomplish specific tasks, but can pose a significant risk if not effectively monitored and limited.

3. The team will evaluate the college's internal control structure, policies and procedures to test transactions and reporting processes, and will provide recommendations for improvements if needed.

A. Evaluation of the existing internal control structure:

1. Determine if adequate procedures are in place to safeguard assets, including physical objects, college data and intellectual property.
2. Evaluate the reliability and integrity of information used for internal management decisions and external agency reports.
3. Determine if authorization procedures are appropriate and consistently followed. Review administrator and manager approvals and whether signature authority is delegated only to authorized employees.
4. Determine whether proper segregation of duties exists. The team will evaluate personnel, payroll, accounts payable and cash transactions, and will do the following:
 - i. Review the authorization process for assessing class fees
 - ii. Determine if protective measures are in place for safeguarding college assets, processes and data.
 - iii. Determine whether safe combinations are changed periodically and anytime a staff member who knows the combination terminates employment.

B. Evaluation of Policies and Procedures:

1. Review compliance with college policies and procedures including, but not limited to, those in the areas of human resources, finance, purchasing, granting agencies, and state and federal government. .
2. Review document and records retention procedures to determine whether the college provides reasonable assurance that asset records are safeguarded and transactions are correctly recorded.

C. Reporting Processes:

1. Evaluate monitoring and verify that controls are operating properly.
2. Evaluate controls that prevent management from overriding internal controls to prevent misappropriation of funds. Determine if the organizational charts show lines of authority.
3. Evaluate whether clearly established lines of authority and responsibility exist within and between departments for proper review and reporting purposes.

3. California community colleges receive more than 80% of their unrestricted funding from state apportionment paid through the California Community College Chancellor's (CCCCO's) office, and funding is based

on students who are in class on census day, which is typically the first day of the fourth week of classes. Education Code section 84501 and California Code of Regulations Title 5§, 58003, 58006, 58012, 58023 and 58782 govern how apportionment funding is calculated for daily and weekly student attendance. The team will review attendance accounting procedures for full-time equivalent students (FTES), including forms CCFS-320, CCFS-321, CCFS- 320F Addendum to Part I, Supplemental Information CDCP Noncredit FTES, prepared by the CCCCO for state apportionment reports, and any supporting work papers or electronic files. The review shall include findings and recommendations to determine if the college district claimed the correct state apportionment funds for 2011-12 and 2012-13.

B. Services and Products to be Provided

1. Orientation Meeting - The team will conduct an orientation session at the district to brief district's management and supervisory personnel on the team's procedures and the purpose and schedule of the study.
2. On-site Review - The team will conduct an on-site review at the district office and at school sites if necessary.
3. Exit Report - The team will hold an exit meeting at the conclusion of the on-site review to inform the district of significant findings and recommendations to that point.
4. Exit Letter - The team will issue an exit letter approximately 10 days after the exit meeting that summarizes any critical findings.
5. Draft Reports - Electronic copies of a preliminary draft report will be delivered to the college's administrators for review and comment.
6. Final Report - Electronic copies of the final report will be delivered to the district's administration following completion of the review. Printed copies are available by contacting the FCMAT office.
7. Follow-Up Support – If requested, FCMAT will return to the college at no cost six months after completion of the study to assess the district's progress in implementing the recommendations in the report. The status of the college's implementation will be documented in a FCMAT management letter provided to the college.

3. **PROJECT PERSONNEL**

The study team will be supervised by Anthony L. Bridges, CFE, Deputy Executive Officer, Fiscal Crisis and Management Assistance Team, Kern County Superintendent of Schools Office. The study team may also include the following individuals:

- | | |
|----------------------|--|
| A. Deborah Deal, CFE | FCMAT Fiscal Intervention Specialist, Project Lead |
| B. Julie Auvil, CPA | FCMAT Fiscal Intervention Specialist |
| C. Reagan Romali | FCMAT Consultant |

Other equally qualified staff or consultants will be substituted in the event one of the individuals above is unable to participate in the study.

4. **PROJECT COSTS**

The cost for studies requested pursuant to E.C. 42127.8(d)(1) shall be:

- A. \$500.00 per day for each team member while on site, conducting fieldwork at other locations, preparing and presenting reports, or participating in meetings. The cost of independent consultants will be billed at the actual daily rate based on the provisions of Education Code section 84041.
- B. All out-of-pocket expenses, including travel, meals, lodging, etc.
- C. The district will be invoiced at actual costs, with 50% of the estimated cost due following the completion of the on-site review and the remaining amount due upon acceptance of the final report by the district.

Based on the elements noted in section 2 A, the total cost of the study is estimated at \$22,000.

- D. Any change to the scope will affect the estimate of total cost.

Payments for FCMAT's services are payable to Kern County Superintendent of Schools - Administrative Agent.

5. **RESPONSIBILITIES OF THE DISTRICT**

- A. The district will provide office and conference room space while on-site reviews are in progress.
- B. The district will provide the following (if requested):
 - 1. A map of the local area.
 - 2. Policies, regulations and prior reports that address items in the study scope.

3. Current or proposed organizational charts.
 4. Current and two (2) prior years' audit reports.
Any documents requested on a supplemental list. Documents requested on the supplemental list should be provided to FCMAT in electronic format. Documents available only in hard copy should be scanned by the college and sent to FCMAT in electronic format.
 5. All documents should be provided in advance of field work; any delay in the receipt of the requested documentation may affect the start date of the project. Upon approval of the signed study agreement, access will be provided to FCMAT's SharePoint document repository, to which the college shall upload all requested documents.
- C. The district's administration will review a preliminary draft of the report resulting from the study. Any comments regarding the accuracy of the data presented in the report or the practicability of the recommendations will be reviewed with the team prior to completion of the final report.

6. **PROJECT SCHEDULE**

The following tentative schedule outlines the planned completion dates for different phases of the study:

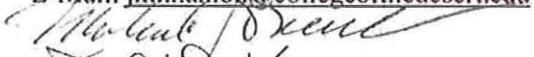
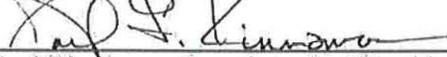
<i>Orientation:</i>	<i>January/February, 2013</i>
<i>Staff Interviews:</i>	<i>to be determined</i>
<i>Exit Meeting:</i>	<i>to be determined</i>
<i>Preliminary Report Submitted:</i>	<i>to be determined</i>
<i>Final Report Submitted:</i>	<i>to be determined</i>
<i>Board Presentation:</i>	<i>to be determined, if requested</i>
<i>Follow-Up Support:</i>	<i>if requested</i>

7. **CONTACT PERSON**

Name of contact person: Joel Kinnamon, Superintendent/President

Telephone: (760) 773-2500 FAX: _____

E-Mail: jkinnamon@collegeofthedesert.edu

 1-18-13
 1-18-13
Joel Kinnamon, Superintendent/President Date
College of the Desert

 January 10, 2013
Anthony L. Bridges, CFE Date
Deputy Executive Officer
Fiscal Crisis and Management Assistance Team

Appendix C

**CERTIFICATION 2012 – 2013 APPORTIONMENT ATTENDANCE
First Period**

CERTIFICATION
2012-13 APPORTIONMENT ATTENDANCE

First Period

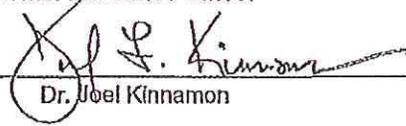
I, the District Chief Executive Officer, hereby certify that, to the best of my knowledge and belief (1) this report is true and correct, and (2) all data have been reported and compiled in accordance with provisions of the Education Code and Title 5 regulations adopted by the Board of Governors and instructions on this form.

I further certify that I have determined through consultation with staff directly responsible that (1) FTES reported on this form for State apportionments includes only courses which had received individual prior approval or were part of programs with prior approval by the governing board of the district and the Chancellor's Office; (2) no attendance has been reported for: (a) courses which do not fully comply with Title 5 Section 58051.5 relative to open enrollment and participation by any person who is otherwise qualified and eligible for admission to the college, except for inmate education courses maintained pursuant to Title 5 Section 58051.6, or (b) courses excluded from State apportionments by Education Code Section 8538 or, (c) indentured apprentices in courses of related and supplemental instruction maintained pursuant to Section 3074 of the Labor Code; and (3) all FTES eligible for State support have been reported whether or not funding is available.

The original signature of the district Chief Executive Officer is required.

Desert CCD
Chief Executive Officer

Signature: _____


Dr. Joel Kinnamon

Typed Name: _____

Signature Date: _____

2/5/13

Electronic Certification Date: Tuesday, February 05, 2013

For Supplemental Information, contact

Name: Annebelle Nery
Title: Dean of Enrollment Services

Phone Number: (760) 776-7442

Phone Extension: 7442

E-Mail: anery@collegeofthedesert.edu

Please return completed form to:

Chancellor's Office
California Community Colleges
Fiscal Services Unit
1102 Q Street, 4th Floor
Sacramento, CA 95811

California Community Colleges
2012-13 APPORTIONMENT ATTENDANCE REPORT
 COMPOSITE - State Residents

First Period

Date Due in Chancellor's Office: January 15, 2013

Desert CCD

Part I. Full-Time Equivalent Student	Attendance FTES* of State Residents (and Nonresidents Attending Noncredit Courses)	Factored FTES
A. Summer Intersession (Summer 2012 Only)		
1. Noncredit (Parts IV.A.1 + VII.A.3.)	43.89	43.89
2. Credit (Parts III.A.1. + IV.A.1. + VI.A.1.)	331.33	331.33
B. Summer Intersession (Summer 2013 - Prior to July 1, 2013)		
1. Noncredit (Parts IV.B.1 + VII.B.3.)	0.00	0.00
2. Credit (Parts III.B.1. + IV.B.2. + VI.B.1.)	0.00	0.00
C. Primary Terms (Exclusive of Summer Intersession)		
1. Census Procedure Courses		
(a) Weekly Census Contact Hours (Part II.)	5,409.32	5,409.32
(b) Daily Census Contact Hours (Part III)	345.62	353.05
2. Actual Hours of Attendance Procedure Courses		
(a) Noncredit (Part IV.C.)	225.08	229.92
(b) Credit (Part IV.D.)	204.25	208.64
3. Alternative Attendance Accounting Procedure		
(a) Weekly Census Procedure Courses (Part V.)(Credit)	461.22	461.22
(b) Daily Census Procedure Courses (Part VI.)(Credit)	16.86	17.22
(c) Noncredit Independent Study/Distance Education Courses (Part VII.C.)	0.00	0.00
D. Total FTES	7,037.57	7,054.59

SUPPLEMENTAL INFORMATION ***	
In-service Training Courses (FTES)	0.00
Basic Skills Courses and Immigrant Education ** (FTES)	
1. Non-Credit	462.74
2. Credit	975.80

California Community Colleges
2012-13 APPORTIONMENT ATTENDANCE REPORT
 COMPOSITE - Non-Residents

First Period

Date Due in Chancellor's Office: January 15, 2013

Desert CCD

Part I. Full-Time Equivalent Student	Attendance FTES* of Non-Residents	Factored FTES
A. Summer Intersession (Summer 2012 Only)		
1. Noncredit (Parts IV.A.1 + VII.A.3.)	0.00	0.00
2. Credit (Parts III.A.2. + IV.A.2. + VI.A.2.)	13.33	13.33
B. Summer Intersession (Summer 2013 - Prior to July 1, 2013)		
1. Noncredit (Parts IV.B.1 + VII.B.3.)	0.00	0.00
2. Credit (Parts III.B.1. + IV.B.2. + VI.B.1.)	0.00	0.00
C. Primary Terms (Exclusive of Summer Intersession)		
1. Census Procedure Courses		
(a) Weekly Census Contact Hours (Part II.)	281.77	281.77
(b) Daily Census Contact Hours (Part III)	16.74	17.10
2. Actual Hours of Attendance Procedure Courses		
(a) Noncredit (Part IV.C.)	0.00	0.00
(b) Credit (Part IV.D.)	11.98	12.24
3. Alternative Attendance Accounting Procedure		
(a) Weekly Census Procedure Courses (Part V.)(Credit)	13.29	13.29
(b) Daily Census Procedure Courses (Part V.)(Credit)	1.07	1.09
(c) Non-credit Independent Study/Distance Education Courses (Part VII.C.)	0.00	0.00
D. Total FTES	338.18	338.82

CDCP Noncredit FTES - Courses Eligible for Enhanced Funding

Desert CCD

2012-13 Fiscal Year - First Period

Control Number	Course ID	Course Title	Total FTES	Number of Sections
CCC000042607	ABE-320A	Fundamentals Of English	2.26	6.00
CCC000040331	ABE-320B	Fundamentals Of English	0.82	5.00
CCC000038639	ABE-320C	Fundamentals Of English	0.84	5.00
CCC000036153	ABE-320D	Fundamentals Of English	0.08	2.00
CCC000342426	ABE-323A	American Literature	0.02	1.00
CCC000446013	ABE-323B	World Literature	0.00	1.00
CCC000283683	ABE-324A	Reading Control Lab I	0.57	1.00
CCC000281602	ABE-324B	Reading Control Lab II	0.07	2.00
CCC000061995	ABE-326A	U.S. History I	1.27	2.00
CCC000060333	ABE-326B	U.S. History II	0.87	2.00
CCC000248010	ABE-328A	Practical American Government: U.S. Gov	1.20	2.00
CCC000246279	ABE-328B	Practical American Government: Economics	0.81	2.00
CCC000147464	ABE-332A	World History I	0.49	2.00
CCC000144480	ABE-332B	World History II	0.47	2.00
CCC000157054	ABE-335A	World Geography I	0.04	2.00
CCC000155116	ABE-335B	World Geography II	0.04	2.00
CCC000312041	ABE-342A	Practical Basic Math I	1.39	4.00
CCC000310275	ABE-342B	Practical Basic Math II	0.92	3.00
CCC000091157	ABE-344A	Math For Living I	1.10	3.00
CCC000089412	ABE-344B	Math For Living II	0.22	2.00
CCC000122075	ABE-346A	Algebra I	0.02	1.00
CCC000120386	ABE-346B	Algebra II	0.14	2.00
CCC000333172	ABE-348A	Life Science	0.38	2.00
CCC000330863	ABE-348B	Physical Science	0.19	2.00
CCC000521643	ABE-348C	Earth Science	0.10	2.00
CCC000221003	ABE-351A	Science: Land & Water Life	0.70	2.00
CCC000219107	ABE-351B	SCIENCE: WATER LIFE	0.00	0.00
CCC000140570	ABE-361A	Fine Arts: Art	0.26	2.00
CCC000139046	ABE-361B	Fine Arts: Music	0.00	2.00
CCC000446284	ABE-361C	Fine Arts: Theater	0.00	2.00
CCC000277018	ABE-364	GED Test Preparation	2.64	2.00
CCC000204606	ABE-368A	Beginning Typing - Keyboarding I	0.15	2.00
CCC000178019	ABE-391A	Health Issues I	0.24	2.00
CCC000111368	ABE-391B	Health Issues II	0.32	2.00
CCC000282169	ESLN-309A	ESL - Literacy	0.00	0.00
CCC000326324	ESLN-310A	ESL - Comprehensive I	0.00	0.00
CCC000324599	ESLN-310B	ESL - Comprehensive II	0.00	0.00
CCC000322641	ESLN-310C	ESL - Comprehensive III	2.74	8.00
CCC000320871	ESLN-310D	ESL - Comprehensive IV	4.76	7.00
CCC000319074	ESLN-310E	ESL - Comprehensive V	3.92	6.00
CCC000306902	ESLN-388A	ESL Conversation I - Low Beginning	0.21	3.00
CCC000305103	ESLN-388B	ESL Conversation III/High Beginning	0.09	4.00
CCC000407777	ESLN-388C	ESL Conversation III/Low Intermediate	0.64	3.00

CDCP Noncredit FTES - Courses Eligible for Enhanced Funding

Desert CCD

2012-13 Fiscal Year - First Period

Control Number	Course ID	Course Title	Total FTES	Number of Sections
CCC000301650	ESLN-388D	ESL Conversation IV/High Intermediate	0.59	3.00
CCC000396536	ESLN-388E	ESL Conversation V/Low Advanced	0.29	2.00
CCC000139397	ESLN-399	ESL Language Lab	0.45	10.00
		TOTALS:	32.31	122.00
		Total Number of CDCP Noncredit Courses: 46		

California Community Colleges
2012-13 APPORTIONMENT ATTENDANCE REPORT
 State Residents

First Period

Date Due in Chancellor's Office: January 15, 2013

Desert CCD

College of the Desert

Part I. Full-Time Equivalent Student	Attendance FTES* of State Residents (and Nonresidents Attending Noncredit Courses)	Factored FTES
A. Summer Intersession (Summer 2012 Only)		
1. Noncredit (Parts IV.A.1 + VII.A.3.)	43.89	43.89
2. Credit (Parts III.A.1. + IV.A.1. + VI.A.1.)	331.33	331.33
B. Summer Intersession (Summer 2013 - Prior to July 1, 2013)		
1. Noncredit (Parts IV.B.1 + VII.B.3.)	0.00	0.00
2. Credit (Parts III.B.1. + IV.B.2. + VI.B.1.)	0.00	0.00
C. Primary Terms (Exclusive of Summer Intersession)		
1. Census Procedure Courses		
(a) Weekly Census Contact Hours (Part II.)	5,409.32	5,409.32
(b) Daily Census Contact Hours (Part III)	345.62	353.05
2. Actual Hours of Attendance Procedure Courses		
(a) Noncredit (Part IV.C.)	225.08	229.92
(b) Credit (Part IV.D.)	204.25	208.64
3. Alternative Attendance Accounting Procedure		
(a) Weekly Census Procedure Courses (Part V.)(Credit)	461.22	461.22
(b) Daily Census Procedure Courses (Part VI.)(Credit)	16.86	17.22
(c) Noncredit Independent Study/Distance Education Courses (Part VII.C.)	0.00	0.00
D. Total FTES	7,037.57	7,054.59

SUPPLEMENTAL INFORMATION ***	
In-service Training Courses (FTES)	0.00
Basic Skills Courses and Immigrant Education ** (FTES)	
1. Non-Credit	462.74
2. Credit	975.80

California Community Colleges
2012-13 APPORTIONMENT ATTENDANCE REPORT
 Non-Residents

First Period

Date Due In Chancellor's Office: January 15, 2013

Desert CCD
 College of the Desert

Part I. Full-Time Equivalent Student	Attendance FTES* of Non-Residents	Factored FTES
A. Summer Intersession (Summer 2012 Only)		
1. Noncredit (Parts IV.A.1 + VII.A.3.)	0.00	0.00
2. Credit (Parts III.A.1. + IV.A.1. + VI.A.1.)	13.33	13.33
B. Summer Intersession (Summer 2013 - Prior to July 1, 2013)		
1. Noncredit (Parts IV.B.1 + VII.B.3.)	0.00	0.00
2. Credit (Parts III.B.1. + IV.B.2. + VI.B.1.)	0.00	0.00
C. Primary Terms (Exclusive of Summer Intersession)		
1. Census Procedure Courses		
(a) Weekly Census Contact Hours (Part II.)	281.77	281.77
(b) Daily Census Contact Hours (Part III)	16.74	17.10
2. Actual Hours of Attendance Procedure Courses		
(a) Noncredit (Part IV.C.)	0.00	0.00
(b) Credit (Part IV.D.)	11.98	12.24
3. Alternative Attendance Accounting Procedure		
(a) Weekly Census Procedure Courses (Part V.)(Credit)	13.29	13.29
(b) Daily Census Procedure Courses (Part VI.)(Credit)	1.07	1.09
(c) Noncredit Independent Study/Distance Education Courses (Part VII.C.)	0.00	0.00
D. Total FTES	338.18	338.82

California Community Colleges
2012-13 Faculty Contact Hours
Adjustment to Full-Time Equivalent Students (FTES)

Date Due In Chancellor's Office:

First Period
January 15, 2013

Desert CCD

College of the Desert

FACULTY CONTACT HOURS

References: Education code Section 84890; Title 5 Sections 55700ff and 55720ff	Total Faculty Contact Hours of Instruction Released for Flex-Time Activities (see Instructions 2 & 3)	Total Faculty Contact Hours of Instruction (actual teaching hours) of All Instructors in the Academic Year Exclusive of Any Intersession (see Instructions 5)	F Factor
A. Credit Courses			
1. Weekly Census Procedure Courses			
2. Daily Census Procedure Courses	141.87	6,598.50	1.0215
3. Positive Attendance Credit Courses	153.23	7,127.00	1.0215
4. Alternative Attendance Accounting Procedure			
a. Weekly Census Procedure Courses			
b. Daily Census Procedure Courses	178.60	8,307.00	1.0215
B. Noncredit Courses			
1. Positive Attendance	351.83	16,364.00	1.0215
2. Noncredit Distance Education	0.00	0.00	1.0000

Appendix D

**DESERT COMMUNITY COLLEGE DISTRICT 2012 – 2013 FINAL BUDGET
GENERAL FUND UNRESTRICTED**

**DESERT COMMUNITY COLLEGE DISTRICT
2012 - 2013 FINAL BUDGET
GENERAL FUND UNRESTRICTED**

	2011-12 Final Budget	2011-12 Actual	2012-13 Final Budget	Changes Between Budget Yrs.	Notes
REVENUES					
Base Revenues	34,266,556	34,734,393	32,923,983	(1,342,573)	A
State Income	1,314,000	1,265,333	1,269,000	(45,000)	B
Local Income	1,640,862	1,692,753	1,685,862	45,000	C
Total Revenue	37,221,418	37,692,479	35,878,845	(1,342,573)	
Expenditures					
Full-Time Teaching Salaries	8,691,962	8,691,459	7,742,199	(949,763)	1
Adjunct Teaching Salaries	3,742,223	3,839,883	3,323,737	(418,486)	2
Other Academic Salaries	1,969,905	1,527,063	1,458,131	(511,774)	3
Administration Salaries (1)	3,767,476	3,798,918	3,673,831	(93,645)	4
Classified Salaries, Aides	1,039,656	956,596	1,043,593	3,937	5
Classified Salaries, Other	5,513,161	5,172,449	5,457,900	(55,261)	5
Employee Benefits	7,221,317	7,567,294	7,269,700	48,383	6
Supplies & Materials	459,936	350,901	452,245	(7,691)	7
Contracts & Services	5,493,738	4,481,792	5,229,774	(263,964)	8
Sub-Total Operating Expense	37,899,374	36,386,355	35,651,110	(2,248,264)	
Capital Outlay	236,949	193,179	132,965	(103,984)	9
Sub-Total Operating Exp. & Capital Outlay	38,136,323	36,579,534	35,784,075	(2,352,248)	
Excess Revenue over (Expenditures)	(914,905)	1,112,946	94,770	1,009,675	
Transfers within General Fund	1,103,434	893,815	865,130	(238,304)	10
Transfers to Fund 6X	810,945	810,945	710,396	(100,549)	11
Total Expenditures	40,050,702	38,284,294	37,359,601	(2,691,101)	
Excess Total Expenditures over Total Revenues	(2,829,284)	(691,816)	(1,480,756)		
General Fund - Beginning Balance					
7.5% Required Reserve	3,003,803		2,801,970		
Reserve for Future Liabilities	5,379,380		4,989,398		
	8,383,183	8,383,183	7,791,368		
General Fund - Ending Balance (Reserve)	6,553,899	7,791,368	6,310,612		

(1) Mgmt., Classified Supv. & Confidential

**DESERT COMMUNITY COLLEGE DISTRICT
2012-13 FINAL BUDGET
Unrestricted General Fund Income Estimates**

	2011-12 Budget Detail	2011-12 Actual	2012-13 Budget Detail	Changes	Notes
BASE REVENUES					
Calculated Base Revenue	36,204,198		35,782,655		
State Funding Cut	(1,937,642)		(2,858,672)		
Annual COLA	-		-		
Adjusted BASE REVENUE	34,266,556	34,734,393	32,923,983	(1,342,573)	A
STATE INCOME					
P. T. Faculty Equity Pay	172,000	171,674	172,000		
Lottery	1,100,000	1,053,744	1,055,000		
Other State Fees	40,000	38,887	40,000		
Other	2,000	1,028	2,000		
Total Other Revenue	1,314,000	1,265,333	1,269,000	(45,000)	B
LOCAL REVENUES					
Rentals and Leases	23,000	44,036	45,000		
Interest	55,000	36,711	21,662		
Nonresident/Foreign Tuition	1,334,862	1,443,440	1,450,000		
Parking Fines	138,000	116,379	118,000		
Misc. Local Income	90,000	52,187	51,200		
Total Local Revenues	1,640,862	1,692,753	1,685,862	45,000	C
TOTAL REVENUES	37,221,418	37,692,479	35,878,845	-1,342,573	D
BEGINNING BALANCE	8,383,183	8,383,183	7,791,368		
TOTAL RESOURCES	45,604,601	46,075,662	43,670,213		
Less: Expenditures (includes transfers)	40,050,702	38,284,294	37,359,601		
	-	-	-		
	40,050,702	38,284,294	37,359,601	(2,691,101)	E
7.5% Required Reserve	3,003,803	2,871,322	2,801,970		
Less: Other Reserves	2,550,096	4,920,046	3,508,642		
TOTAL Contingency/Ending Balance	5,553,899	7,791,368	6,310,612		
	Budget	Actual	Budget		

CHANGES FROM 11-12 FINAL BUDGET TO 12-13 TENTATIVE BUDGET

INCOME

A	Base Revenue changes	(1,342,573)
B	State Income changes	(45,000)
C	Local Income changes	45,000

EXPENSE

1	Faculty Steps	198,745
	Nursing Stipend	38,132
	Reduced Instructional Contract	(97,200)
	DSPS Budget Realignment	(54,899)
	Retirements	(431,348)
	Overload reduction	(423,600)
	Extra duty reduction	(41,725)
	Budget Realignment	(95,089)
	Miscellaneous - net	(42,779)
2	Adjunct Faculty Steps	8,192
	Adjunct Reserve Elimination	(250,000)
	Budget Realignment	(172,620)
	Miscellaneous -net	(4,058)
3	Reduction in other non-instructional salaries:	-
	Full Time	(205,758)
	Adjunct	(306,016)
4	Administration Steps	81,460
	President's Office	22,000
	Fiscal Service to Bond	(50,000)
	Human Resources	16,768
	PaCE Budget Realignment	(25,937)
	Title V	(66,327)
	Trustees Stipends	(2,213)
	VP Business Affairs to Bond	(79,000)
	Miscellaneous - net	9,604
5	Classified Steps	161,603
	Athletics	(20,000)
	Bursar to Auxiliary	(10,000)
	Fiscal Services to Bond	(66,000)
	Library	(43,871)
	VP Academic Affairs	(37,000)
	Workforce Reduction Warehouse	(60,000)
	Miscellaneous - net	23,944
6	Rideshare	(11,000)
	Step fringe	74,317
	Title V	(11,673)
	Workforce Reduction Warehouse	(28,687)
	Adjunct Reduction	(55,575)

	Payroll Adjustments	50,000
	Miscellaneous - net	31,001
7	Library	60,000
	Safety	(15,000)
	Copy Center	(30,809)
	Supplies	(28,290)
	Miscellaneous - net	6,408
8	Contracts Expenses:	
	General Contract Increases - net	98,104
	Utility Increase	100,000
	Trustee's Election	157,500
	Audit fees	40,000
	Advertising	(10,000)
	Catalog Printing	(3,000)
	Class Schedule	(7,000)
	Collection Fees	(15,000)
	Commencement Rentals	(6,000)
	Copier Leases	(40,000)
	Datatel Contract	(18,053)
	Insurance Section 125	(28,500)
	Legal Costs	(55,000)
	Memberships & Dues	(12,645)
	Other Contract Services	(40,000)
	Postage	(24,345)
	President's Reserve	(10,000)
	Property/liability insurance premium reduction	(38,844)
	Property/liability insurance to Bond	(139,144)
	Repairs	(10,000)
	Safety	(25,000)
	Transfer Audit to Bond	(10,000)
	Travel	(15,037)
	Tuition Write-off	(127,000)
	Waste Disposal	(25,000)
9	Capital Outlay reduced	(103,984)
10	Art Gallery Reduction	(10,000)
	International Program	21,696
	Categorical Backfill	(250,000)
11	Post Retirement Benefit Funding reduction	(100,549)

**DESERT COMMUNITY COLLEGE DISTRICT
2012-2013 FINAL RESTRICTED BUDGETS**

	Beg. -Balance	Estimated Income	TOTAL Resources	Salaries & Benefits	Supplies & Materials	Contracts & Services	Capital Outlay	Other Outgo	Transfers Adjust	TOTAL Outgo	[\$\$ Transfers Fund 11]
FUND 12 - 0000 - GENERAL FUND RESTRICTED											
General	495	-	495	-	495	-	-	-	-	495	-
FUND 12 - 0101 - GENERAL FUND RESTRICTED											
President:											
Resource Interest & Misc.	586,391	-	586,391	-	35,000	301,391	250,000	-	-	586,391	-
President	24,723	-	24,723	-	-	24,723	-	-	-	24,723	-
TTIP Technology	57,481	-	57,481	-	10,000	10,000	37,481	-	-	57,481	-
Administrative Services:											
Equal Employment Opportunity	12,266	5,575	17,841	-	4,435	11,184	2,222	-	-	17,841	-
Staff Development	151,899	170,000	321,899	-	28,050	293,849	-	-	-	321,899	-
Health Ins. Reserve - Classified	39,752	-	39,752	-	-	39,752	-	-	-	39,752	-
Hazardous Substance/Maint.	6,428	-	6,428	-	-	2,185	4,242	-	-	6,428	-
Administrative Allowance	76,174	17,660	93,834	6,630	87,204	-	-	-	-	93,834	-
Academic Affairs:											
Library	6,221	30,000	36,221	-	36,221	-	-	-	-	36,221	-
Gain	31,356	20,000	51,356	51,356	-	-	-	-	-	51,356	-
Basic Skills	252,898	254,192	507,090	176,495	2,275	328,320	-	-	-	507,090	-
Boone Endowment	3,064	-	3,064	-	220	-	2,844	-	-	3,064	-
Career Technical Equipment	258,914	-	258,914	-	-	-	258,914	-	-	258,914	-
Perkins IV	-	273,761	273,761	48,918	72,741	68,458	46,480	37,164	-	273,761	-
TANF	-	34,483	34,483	24,511	1,429	2,000	1,500	5,043	-	34,483	-
CalWORKs	-	130,925	130,925	107,734	-	-	-	23,191	-	130,925	-
Student Services:											
Active Minds	(255)	5,697	5,442	-	1,242	3,000	1,200	-	-	5,442	-
Title V - COD	-	455,002	455,002	258,809	546	195,647	-	-	-	455,002	-
Title V - Cal State	-	314,261	314,261	-	3,074	311,187	-	-	-	314,261	-
Title V Grant HIS	-	864,466	864,466	640,591	29,102	194,773	-	-	-	864,466	-
Student Activities/ASCOD	8,925	-	8,925	2,045	5,730	1,150	8,000	-	(8,000)	8,925	-
Veterans Program	1,247	2,500	3,747	-	1,000	2,747	-	-	-	3,747	-
Financial Aid	-	94,701	94,701	75,397	5,803	19,304	-	-	-	100,504	(5,803)
Financial Aid Administration	-	226,879	226,879	190,211	7,500	27,168	2,000	-	-	226,879	-
Transfer/Articulation	534	-	534	-	534	-	-	-	-	534	-
Articulation(CAN)	130	663	793	-	-	793	-	-	-	793	-
Matriculation - Credit	-	229,093	229,093	214,644	13,349	1,100	-	-	-	229,093	-
Matriculation - Non Credit	-	94,551	94,551	90,680	3,871	-	-	-	-	94,551	-
Disabled Student Prog. & Svs.	-	433,232	433,232	419,763	6,769	6,700	-	-	-	433,232	-
DSPS Workability	-	273,742	273,742	257,866	5,500	6,376	4,000	-	-	273,742	-
DSPS - TRIO Direct	-	263,059	263,059	225,885	17,874	19,300	-	-	-	263,059	-
DSPS - TRIO Indirect	(7,024)	25,944	18,920	-	12,920	6,000	-	-	-	18,920	-

Upward Bound	-	421,725	421,725	299,653	19,797	47,921	18,705	35,649	-	421,725	-
EVC Support Services - TRIO	-	243,529	243,529	204,673	16,689	22,167	-	-	-	243,529	-
Student Support Grant - ACES	-	346,156	346,156	275,375	23,055	22,726	10,000	15,000	-	346,156	-
International Education	90,000	-	90,000	440,034	14,000	153,920	3,000	194,000	28,000	832,954	(742,954)
Intensive English Academy	30,000	173,900	203,900	102,846	6,400	49,306	500	34,000	-	193,052	10,848
Equal Opportunity Program	-	297,714	297,714	205,607	6,507	5,600	-	80,000	-	297,714	-
EOPS - CARE	-	67,512	67,512	-	1,512	-	-	66,000	-	67,512	-
Academic Affairs:											
Applied Science	16,296	-	16,296	-	1,672	5,457	9,167	-	-	16,296	-
Governor Career Tech Ed Initiative	-	255,592	255,592	106,726	16,358	132,508	-	-	-	255,592	-
Career Opportunities/Expl. In Sci.	-	46,572	46,572	13,394	-	15,906	-	17,272	-	46,572	-
Business Industry Collaborative	(456)	50,456	50,000	23,058	3,042	15,400	8,500	-	-	50,000	-
CA Early Childhood Mentor	954	2,000	2,954	-	1,000	1,954	-	-	-	2,954	-
Child Development Consortium	-	4,410	4,410	-	-	-	-	4,410	-	4,410	-
Nursing NSNA	14,246	-	14,246	-	-	-	-	14,246	-	14,246	-
Child Development Center	-	193,575	193,575	165,919	15,840	11,816	-	-	-	193,575	-
Enrollment Growth	-	203,687	203,687	135,566	50,600	6,695	3,000	7,826	-	203,687	-
Entrepreneurship & Career	-	12,701	12,701	11,260	1,000	441	-	-	-	12,701	-
Science/Mathematics	7,204	-	7,204	-	5,204	-	2,000	-	-	7,204	-
Quality STEM	-	40,191	40,191	40,191	-	-	-	-	-	40,191	-
Math Open Doors Grant	4,231	-	4,231	4,231	-	-	-	-	-	4,231	-
MESA - State Grant	-	71,895	71,895	29,304	22,469	10,235	-	9,887	-	71,895	-
CA Math/Science Partnership	1,757	-	1,757	1,757	-	-	-	-	-	1,757	-
STEMS Majors Scholarships	-	282,788	282,788	16,706	-	-	-	266,082	-	282,788	-
Fine Arts Productions	(23,188)	143,311	120,123	26,189	20,500	73,434	-	-	-	120,123	-
Walter N. Marks Center	-	3,000	3,000	89,473	5,328	15,168	-	-	-	109,969	(106,969)
Communication Division	6,209	-	6,209	-	6,209	-	-	-	-	6,209	-
ABE Workforce Investment Act	-	250,246	250,246	176,779	39,911	33,556	-	-	-	250,246	-
Adult Basic Education - tests	27,751	30,000	57,751	-	35,606	700	2,500	18,945	-	57,751	-
Economic Develop/Community Education											
CTD Grants	14,597	7,000	21,597	3,378	-	18,219	-	-	-	21,597	-
Career Tech Ed Workforce In Part.	-	214,190	214,190	193,868	1,450	10,220	240	8,412	-	214,190	-
DEEC Lease/Operations	60,972	18,500	79,472	-	-	79,472	-	-	-	79,472	-
SD AQMD-ARRA	-	37,250	37,250	-	3,945	19,755	800	12,750	-	37,250	-
Tech-Prep	-	49,389	49,389	39,285	1,354	8,750	-	-	-	49,389	-
Econ. Dev. & Workforce Dev.	-	158,831	158,831	97,629	8,035	43,601	913	8,653	-	158,831	-
Renewable Energy	-	7,000	7,000	3,000	-	4,000	-	-	-	7,000	-
ATTEc	-	382,836	382,836	106,914	6,175	181,755	8,767	79,225	-	382,836	-
Chancellor's Office	-	7,033	7,033	-	-	7,033	-	-	-	7,033	-
Econ. Dev. Adv. Transp.Tech.	-	172,500	172,500	145,942	870	18,023	1,000	6,665	-	172,500	-
Econ. Dev. Adv. Transp.Tech.	(11,401)	234,380	222,979	161,258	9,662	27,974	16,200	7,885	-	222,979	-
Contract Education	(46,800)	451,890	405,090	252,461	27,136	86,222	2,500	36,771	-	405,090	-
Community Education	20,012	-	20,012	-	20,012	-	-	-	-	20,012	-

CALCTP	-	27,212	27,212	-	2,906	23,259	-	1,047	-	27,212	-
ESL Fee Based	(6,225)	6,225	-	-	-	-	-	-	-	-	-
TOTAL FUND 12 - 0101	1,717,283	9,135,582	10,852,865	6,164,011	786,633	3,030,299	706,676	990,124	20,000	11,697,743	(844,878)

FUND 12 - 0102 - STATE EQUIPMENT

State Income	288,582	-	288,582	-	62,955	135,343	90,284	-	-	288,582	-
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FUND 12 - 0103 - RESTRICTED DONATIONS

Donations for Student Employment	-	135,000	135,000	135,000	-	-	-	-	-	135,000	-
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FUND 12 - 0104 - DONATIONS - Foundation

Donations	709,658	90,000	799,658	139,787	18,506	566,365	75,000	-	-	799,658	-
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FUND 12 - 0105 - PARKING FEES

Parking Permit Revenue	843	274,500	275,343	245,993	25,000	19,602	5,000	-	-	295,595	(20,252)
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FUND 12 - 0106 - RESTRICTED LOTTERY

Lottery Revenue - Restricted	371,705	252,000	623,705	-	324,594	299,111	-	-	-	623,705	-
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FUND 12 - 0107 - STUDENT HEALTH FEES

Student Health Fees	77,412	321,000	398,412	271,161	10,000	115,251	2,000	-	-	398,412	-
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FUND 12 - 0108 - WORK STUDY

Federal Income	-	139,000	139,000	139,000	-	-	-	-	-	139,000	-
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FUND 12 - 0700 - ARRA

CEWTP-ARRA	4,778	-	4,778	-	-	3,000	1,778	-	-	4,778	-
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TOTAL FUND 12	3,170,756	10,347,082	13,517,838	7,094,952	1,228,183	4,168,971	880,738	990,124	20,000	14,382,968	(865,130)
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General Fund

FUND 21 - Bond Interest and Redemption Fund

Local Income	19,469,264	16,526,772	35,996,036	-	-	-	-	35,996,036	-	35,996,036	-
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FUND 33 - CHILD DEVELOPMENT FUNDS

Grants	143,257	848,929	992,186	663,928	49,020	133,981	2,000	143,257	-	992,186	-
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FUND 41 - CAPITAL OUTLAY

	213,082,468										
State Revenue		-									
Interest	3,000,000										
Local Revenue	7,000,000	223,082,468	557,745	329,512	6,885,613	214,909,598	400,000	-	223,082,468	-	

FUND 61 - INSURANCE RESERVE

	593,796	-	593,796	-	-	593,796	-	-	-	593,796	-
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FUND 69 - RETIREE LIABILITY RESERVE

	5,398,001	-	5,398,001	661,268	-	-	-	4,736,733	-	5,398,001	-
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FUND 72 - STUDENT REPRESENTATION FEE

	3,185	10,110	13,295	-	2,788	10,507	-	-	-	13,295	-
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FUND 73 - STUDENT CENTER FEE TRUST FUND

	25,843	14,000	39,843	25,507	4,202	-	16,426	13,708	(20,000)	39,843	-
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TOTAL RESTRICTED FUNDS	<u>241,886,570</u>	<u>37,746,893</u>	<u>279,633,463</u>	<u>9,003,400</u>	<u>1,613,705</u>	<u>11,792,868</u>	<u>215,808,762</u>	<u>42,279,858</u>	<u>-</u>	<u>280,498,593</u>	<u>(865,130)</u>
Fund detail entered by County into Galaxy	19,469,264	16,526,772	35,996,036	-	-	-	-	35,996,036		35,996,036	General Fund
	<u>222,417,306</u>	<u>21,220,121</u>	<u>243,637,427</u>	<u>9,003,400</u>	<u>1,613,705</u>	<u>11,792,868</u>	<u>215,808,762</u>	<u>6,283,822</u>	<u>-</u>	<u>244,502,557</u>	<u>865,130</u>
									Transfer Balance		-

Appendix E

**PROPOSED ADJUSTMENTS TO RECALCULATED
APPORTIONMENTS (Desert CCD)**

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P
1	Proposed Adjustments to Recalculated Apportionments (Desert CCD)															
2																
3				(C-B)							(E-H)	(F-I)	(G-J)		= lesser of -D or +N	
4														(K+L+M)* rates		(D+O)
5																
6	FY	original (funded) (\$)	revised (recalculated) (\$)	standard adjustment (\$)	actual FTES (includes audit revision)			FTES eligible for revised funding			unfunded FTES after revision			value of unfunded FTES (\$)	value of unfunded FTES applied to balance (\$)	revised adjustment (\$)
7					credit	noncredit	CDCP	credit	noncredit	CDCP	credit	noncredit	CDCP			
8	2004-05	\$ 27,221,555	\$ 26,912,458	\$ (309,097)	6,177.97	880.92	-	6,177.97	880.92	-	-	-	-	\$ -	\$ -	\$ (309,097)
9	2005-06	\$ 29,964,206	\$ 29,162,297	\$ (801,909)	6,134.90	844.61	-	6,134.90	844.61	-	-	-	-	\$ -	\$ -	\$ (801,909)
10	2006-07	\$ 34,718,130	\$ 34,026,790	\$ (691,340)	6,371.78	360.51	671.71	6,371.78	360.51	671.71	-	-	-	\$ -	\$ -	\$ (691,340)
11	2007-08	\$ 37,060,365	\$ 36,340,365	\$ (720,000)	6,811.90	90.35	961.51	6,637.15	90.35	806.76	174.75	-	154.75	\$ 1,297,865	\$ 720,000	\$ -
12	2008-09	\$ 38,402,719	\$ 37,688,660	\$ (714,059)	7,472.95	91.20	943.13	6,966.76	90.66	857.05	506.19	0.54	86.08	\$ 2,590,346	\$ 714,059	\$ -
13	2009-10	\$ 37,560,107	\$ 36,861,493	\$ (698,614)	7,711.51	142.55	915.30	6,720.36	85.33	814.24	991.15	57.22	101.06	\$ 5,008,132	\$ 698,614	\$ -
14	2010-11	\$ 38,345,516	\$ 37,649,160	\$ (696,356)	7,649.82	144.09	814.63	6,920.83	85.34	814.23	728.99	58.75	0.40	\$ 3,490,278	\$ 696,356	\$ -
15	2011-12	\$ 34,928,924	\$ 34,298,755	\$ (630,169)	7,649.82	144.09	814.63	6,390.41	78.81	752.04	1,259.41	65.28	62.59	\$ 6,130,436	\$ -	\$ (630,169)
16																
17	total			\$ (5,261,544)												\$ (2,432,515)