



# College Child Development Centers

Presented by:

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# Overview of Presentation

- ▶ State Guidelines on Accounting for Child Development Center (CDC) Funds
- ▶ Definition – Instruction (Lab) vs. Service (Enterprise)
- ▶ Program Description:
  - Services; Teacher to Student Ratio; Fee Structure; Number of Students Served
- ▶ Revenue and Expenditures
- ▶ Summary of Finances
- ▶ Questions / Comments

# State Guidelines

- ▶ Activities such as child development may provide lab experience for students **and**
  - Incidentally, create services that may be sold
- ▶ In the process of creating the service, revenue is generated and expenses are incurred as a direct result of the operations
- ▶ Revenue and Expenditures should be reported in the Child Development Fund

# Instruction (Lab) vs. Service (Enterprise)

## Child Development Center

### Instruction (Lab)

- Serves College Students as Academic Setting
- Generates Apportionment through FTES
- GENERAL FUND

### Service (Enterprise)

- Serves Children – Child Care, General Public, FA and Staff
- Generates **Revenue** (through fees, grants, etc.) and **Expenditures** Associated with Revenue
- CHILD DEVELOPMENT FUND

# Program Descriptions

	Chabot College	Las Positas College
Age	Preschool Ages 3 – 5	Toddler & Preschool 18 Months – 5 Years
Payment/ Funding	Head Start: <ul style="list-style-type: none"> <li>› 100% Subsidized</li> </ul>	Fee Schedule
	State: <ul style="list-style-type: none"> <li>› May Have Co-pay Based on Family Size &amp; Income</li> </ul>	2Gen Fund Scholarship
Days	Full Day/Part Day	Full Day – Pick 2, 3, 4 or 5 Days/Week
Provisions	Breakfast, Lunch and Snack	Breakfast, Afternoon Snack
Hours	8:30 a.m. – 3:30 p.m.	7:30 a.m. – 5:30 p.m.

# Program Description

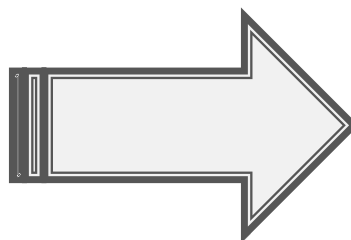
## Chabot College

Preschool 3 – 5 years old

- Ratio
- > Head Start 1:10
  - > State Preschool 1:12

### Monthly Income

Family Size	Income
1 or 2	\$1,820
3	\$1,950
4	\$2,167



### Monthly Fee

Part-time Fee:	\$21.00
Full-time Fee:	\$42.00



# Program Description

## Las Positas College



### Fee Structure (Monthly)

<b>5 Full Days/Week</b>	<b>Community</b>	<b>Faculty/Staff</b>	<b>Subsidized</b>
Preschool 3–5 years old Ratio 1:12 No. of Students 23	\$1,200	\$1,080	\$860
Early Preschool 24–28 months Ratio 1:6 No. of Students 10	\$1,320	\$1,188	\$1,001
Toddler 18–24 months Ratio 1:6 No. of Students 14	\$1,500	\$1,350	\$1,285

# Revenue and Expenditures

## Service (Enterprise)

### Revenue

- Federal Revenue
  - Subsidies to Low Income Families (CC)
  - Meals to Low Income Families (CC)
- State Revenue
  - CA State Preschool Program (CC)
- Local Revenue
  - Registration Fees (CC, LPC)
  - 2Gen Fund Scholarship (LPC)

### Expenditures

- Administrative Salaries
- Classified Staff Salaries
- Benefits Including:
  - PERS
  - OASDHI
  - Medical & Dental
  - Unemployment Insurance
  - Workers Comp.
- Instructional Supplies and Food





# Summary of Finances (FY 2014 – 15)



<b>Revenue</b>	<b>Chabot College</b>	<b>Las Positas College</b>
Federal Revenue	\$205,997	
State Revenue	\$388,677	
Local Revenue	\$20,503	\$297,725
<b>Total Revenue</b>	<b>\$615,177</b>	<b>\$297,725</b>
<b>Expenditures</b>		
Administrative	\$111,139	\$89,468
Classified Staff	\$437,141	\$123,444
Hourly, Student Help	\$53,694	\$82,871
Benefits	\$258,857	\$139,826
Supplies & Food	\$52,326	\$20,340
<b>Total Expenditures</b>	<b>\$913,157</b>	<b>\$455,949</b>
<b>Transfer from General Fund</b>	<b>\$297,980</b>	<b>\$158,224</b>

# Summary of Finances II

## Service (Enterprise)

Revenue

Chabot College

\$615,177

Las Positas College

\$297,725

Expenditures

\$913,157

455,949

Transfer from General Fund

\$297,980

\$158,224

## Instruction (Lab)

Apportionment Generated from Students  
(FTES)

\$1,644,430

\$603,204

## Beyond the Numbers \$

Number of Students

229.70 FTES

129.00 FTES

Number of AA Degrees & Certificates

83

130

Number of Children Served

72 Children

47 Children



# Questions/Comments?

