NORTH ORANGE COUNTY COMMUNITY COLLEGE DISTRICT



# Proposed Budget & Financial Report 2021-2022





# FUND SUMMARY BY FUND TYPE 2021-22

	Governmental Fund Groups							Proprietary Funds Fiduciary Funds Group					
Fund Type Name (CCFC-311 Fund Type Number)	General Fund (10)	Debt Services (21)	Bookstore (31)	Cafeteria (32)	Child Dev. (33)	Capital Outlay (41)	<b>Bond</b> (43)	Self-Ins. (61)	Assoc. Students (71)	Student Rep. Fee (72)	Student Fin. Aid (74)	Other Trust (79)	Total
Beginning Balance	\$ 107,348,667	\$ 46,986,140	\$ 2,682,822	\$ 2,517,747	\$ 103,076	\$ 65,131,666	\$ 80,595,127	\$ 29,184,278	\$ 935,965	\$ 171,014	\$ 50,000	\$ 3,562,070	\$ 339,268,572
Revenues:													
Federal Revenue	51,076,610	-	-	-	23,000	-	-	-	-	-	86,237,014	-	137,336,624
State Revenue	169,087,926	-	-	-	147,546	64,419,392	-	-	-	-	11,984,791	-	245,639,655
Local Revenue	131,662,806	43,868,621	2,775,495	260,000	380,975	500,000	600,000	7,040,679	273,685	80,000	-	1,935,454	189,377,715
Total Revenues	351,827,342	43,868,621	2,775,495	260,000	551,521	64,919,392	600,000	7,040,679	273,685	80,000	98,221,805	1,935,454	572,353,994
Expenditures:													
Academic Management Salaries	10,436,053	-	-	-	-	-	-	-	-	-	-	-	10,436,053
Full-Time Faculty Salaries	70,696,621	-	-	-	-	-	-	-	-	-	-	-	70,696,621
Part-Time Faculty Salaries	34,141,694	-	-	-	-	-	-	-	-	-	-	-	34,141,694
Total Academic Salaries	115,274,368	-	-		-			-		-	-	-	115,274,368
Classified Management Salaries	10,280,677	-	125,658	-	121,422	515,512	-	158,700	-	-	-	188,260	11,390,229
Classified Staff Salaries	53,076,564	-	716,998	-	432,786	143,904	-	68,940	70,230	-	-	75,172	54,584,594
Confidential Staff Salaries	1,358,342	-	-	-	- ,	-	-	22,464	-	-	-	-	1,380,806
Hourly Staff Salaries	8,649,214	-	58,000	-	40,000	-	-	-	43,300	-	-	39,116	8,829,630
Total Classified Salaries	73,364,797	-	900,656		594,208	659,416	-	250,104	113,530		-	302,548	76,185,259
Employee Benefits	69,293,171		370,562		245,840	299,292		5,819,703	33,307			104,661	76,166,536
Total Salaries and Benefits	257,932,336		1,271,218		840,048	958,708		6,069,807	146,837			407,209	267,626,163
Supplies and Materials	18,551,951	-	1,508,616	-	43,262	95,689	317,751	500	33,297	-	-	268,888	20,819,954
Other Operating Expenses	63,337,261	-	61,701	-	2,301	2,916,423	2,437,215	3,685,474	103,550	80,000	-	322,433	72,946,358
Capital Outlay	27,951,710	-		110,000	4,000	115,031,194	167,085,758	-		-	-	14,165	310,196,827
Total Expenditures	367,773,258	-	2,841,535	110,000	889,611	119,002,014	169,840,724	9,755,781	283,684	80,000	-	1,012,695	671,589,302
Other Sources/(Uses):													
Interfund and Other Transfers In	4,415,282	1,719,288	-	-	350,000	-	-	-	25,000	-	-	231,533	6,741,103
Proceeds from Sale of Bonds	-		-	-	-	-	88,645,597	-	-	-	-	-	88,645,597
Debt Retirement	(63,785)	(36,264,962)	-	-	-	-	-	-	-	-	-	-	(36,328,747)
Debt Interest & Other Service Charges	-	(11,671,297)	-	-	-	-	-	-	-	-	-	-	(11,671,297)
Interfund and Other Transfers Out	(12,267,444)	(1,719,288)	-	(150,000)	-	(1,000,000)	-	-	(15,000)	-	-	(3,035,299)	(18,187,031)
Student Financial Aid	(6,424,813)									-	(98,221,805)		(104,646,618)
Total Other Sources/(Uses)	(14,340,760)	(47,936,259)	-	(150,000)	350,000	(1,000,000)	88,645,597	-	10,000	-	(98,221,805)	(2,803,766)	(75,446,993)
Ending Balance/Contingency	\$ 77,061,991	\$ 42,918,502	\$ 2,616,782	\$ 2,517,747	\$ 114,986	\$ 10,049,044	\$-	\$ 26,469,176	\$ 935,966	\$ 171,014	\$ 50,000	\$ 1,681,063	\$ 164,586,271

# **TABLE OF CONTENTS**

## INTRODUCTION

1 Where We Are Now

## **TAB 1 - GENERAL INFORMATION**

- 3 Principal Officials
- 4 Background of the District
- 5 Higher Level Org Chart of District Entities
- 6 Organizational Charts of each Budget Center
- 10 Financial Policies
- 14 District Strategic Directions
- 15 Calendar for Fiscal year 2021-22 Budget

## **TAB 2 - FUND TYPES**

- 17 Fund Summary By Fund Type
- 19 Governmental Fund Group
- 21 Proprietary Fund Group
- 23 Fiduciary Fund Group

## TAB 3 - CURRENT YEAR OVERVIEW

- 24 State Budget
- 24 System Budget
- 26 Economy
- 27 Other Topics
- 31 Budget Center Budget Processes

## TAB 4 - GENERAL FUND

- 37 Table of General Fund Summary Actual 2020-21 and Budget 2021-22
- 38 General Fund Subfunds
- 40 General Fund Unrestricted
- 42 General Fund Restricted
- 45 New Resource Allocation Model
  - 49 Revenues
  - 56 Expenditures
- 61 Current Year Grant Detail
- 72 Prior Year Funds
  - 73 Ending Balance
  - 77 Budget Center Carryovers

# **TABLE OF CONTENTS**

## **TAB 5 - SPECIAL REVENUE FUNDS**

- 90 Summary by Fund Type
- 91 Description of Funds with tables by campus
  - Bookstore Fund
  - Cafeteria Fund
  - Child Development Fund

## **TAB 6 - CAPITAL PROJECTS FUNDS**

- 94 Capital Outlay Fund
- 99 General Obligation Bond Fund

## **TAB 7 - FIDUCIARY FUNDS**

- 105 Fiduciary Fund Group
  - Associated Students Funds
  - Student Representation Fee Funds
  - Student Financial Aid Funds
  - Other Trust Funds

## TAB 8 - HOSPITALITY

- 112 Proposed Budget
- 113 Actual Hospitality Expenses for 2019-20

#### TAB 9 - DRAFT CCFS-311

114 Annual Finance and Budget Report

## TAB 10 - GLOSSARY

163 Glossary of Financial Terms

## TAB 11 - APPENDIX A

- 173 Student Centered Funding Formula Calculations
- 175 FTES Production by Campus
- 175 Headcount for Supplemental Allocation
- 176 Headcounts for Student Success Allocation
- 177 Student Centered Funding Formula & College Level Allocations
  - Projected and Actuals
  - Emergency Conditions



# **TABLE OF CONTENTS**

## TAB 11 - APPENDIX A CONT.

- 181 Student Centered Funding Formula Districtwide Data
  - College Level Data Only
- 185 Student Centered Funding Formula 2021-22 Rates

## TAB 12 - APPENDIX B

186 General Fund Comparison with Prior Year Actuals187 Position Control Summary by Employee Classification188 Employee Counts190 Estimated Costs of 1% Increase in Salaries



a year's overview WHERE WE ARE NOW

The NOCCCD combined budget for all funds for the 2021-22 fiscal year is \$747 million, which includes \$671.6 million of expenditures, and \$75.4 million of Net Total Other Uses. For the General Fund, we have a Beginning Balance of \$107.3 million, with Budgeted Revenues of \$351.8 million, Expenditures of \$367.8 million and Net Other Uses of \$14.3 million, leaving an expected balance of \$77 million. This document is intended to quantify decisions that have been made, and highlight key aspects of the budget. The hope is that readers will get an idea of all the pieces that fit together to operate this District.

Let's jump right in and address the elephant in the room. Why did the District's General Fund ending balance increase by \$13.8 million to \$107.3 million despite declining enrollment? There are probably many contributing factors, but three of them stand out: 1. Having most of our classes on-line for last year, we saw operating expenditures down from normal levels, such as supplies and utilities expenses. 2. Hold Harmless funding for the District was over \$12 million for the 2020-21 year. 3. There was an influx of over \$70 million of Institutional federal funds that came in to help off-set costs related to COVID and to backfill for loss revenues. As fast as we were able to spend down dollars, more money continued to come in...unfortunately all these dollars are one-time dollars. While the District's ending balance has increased, within the structure of our new resource allocation model, nearly all of the carryover dollars reside with the budget centers. More can be learned about this by reading pages 77-89 of this report.

Besides having an extremely high Beginning Balance, when we look at the 2021-22 year, what we are seeing is a record state budget, with on-going unrestricted general funds being increased by a 5.07% COLA and some ongoing new restricted programs. On top of that there are numerous one-time resources for restricted programs. More can be read on restricted and categorical funds starting on page 42 of this report.

**Fine Arts** 

## a year's overview cont.

So, what do we want the readers to walk away with and remember about this budget?

- First, enrollments look to be down by 5.7% from 2020-21 actuals, and, if we compare to our 2016-17 actuals, the decline is about 16.4%. Using a rate of \$4,000 per FTES, the earned revenue is down over \$23 million from what the revenues would be if we generated FTES at our 2016-17 levels. With the new Student Centered Funding Formula, specifically the Hold Harmless provision, we are still being paid at our 2017-18 FTES levels which is buffering us from experiencing the full impact of this loss. The Hold Harmless provision is expected to expire after the 2024-25 fiscal year.
- Second, looking at on-going revenues and expenditures, fiscal staff are seeing about a \$11.8 structural deficit for on-going operations. For the revenue budget, we are using our FTES Targets established by the campuses. If we are unable to hit these FTES targets the deficit will grow. On the positive side, because of the Hold Harmless funding currently being received, we have some time to get our FTES numbers up, or we have that same time to right size our organization by not filling vacant positions.
- Third, last year the District received access to over \$118.8 million of federal funds that were related to COVID. While a substantial amount was restricted to student aid, there was \$70.2 million that was relatively free of restrictions. \$28.2 million of the institutional portion was spent, leaving a balance of \$42.0 million that is budgeted in the 2021-22 budget.
- Lastly, while last year fiscal staff were concerned with the overall national and state economy due to seeing \$1.458 billion in deferrals hitting the California community colleges; this year the deferrals have been paid off, but we are left to wonder: can the state support the on-going allocations that have been promised to districts? We have had a few good budget years, but many of us remember the difficult times back in 2012 and 2008. Fortunately, we think we have reserve levels that can carry us through some difficult years as long as we are ultimately successful in bringing back our enrollment levels.

## **BOARD OF TRUSTEES**

Dr. Barbara Dunsheath, President Jacqueline Rodarte, Vice President Ed Lopez, Secretary Ryan Bent, Trustee Stephen T. Blount, Trustee Jeffrey P. Brown, Trustee Evangelina Rosales, Trustee Meena Pandian, Student Trustee, Cypress College Erin Lacorte, Student Trustee, Fullerton College

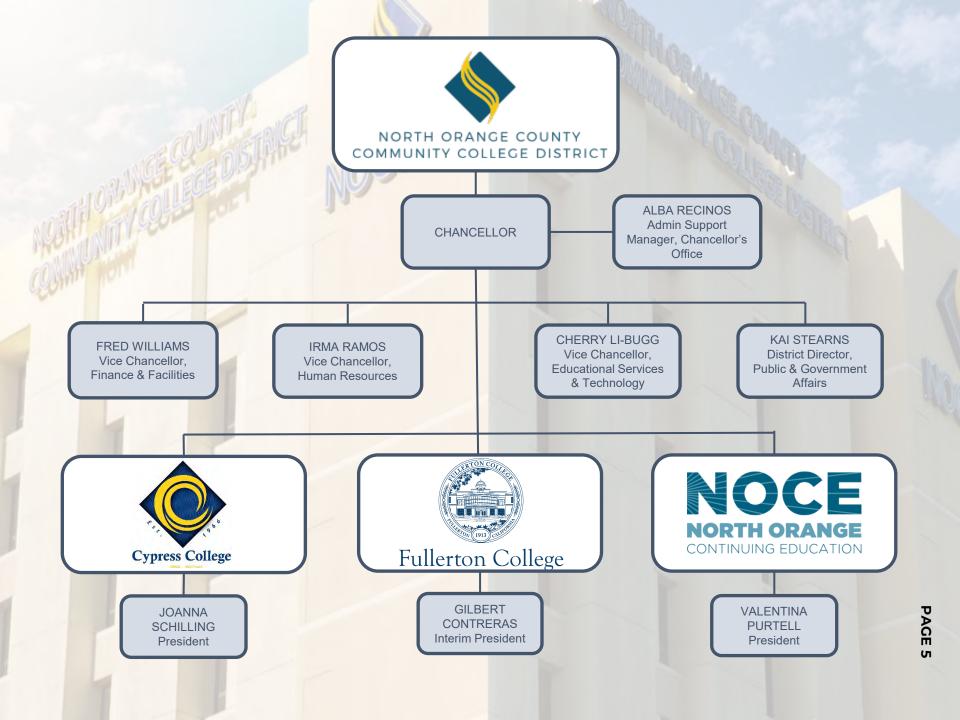
## **DISTRICT ADMINISTRATION**

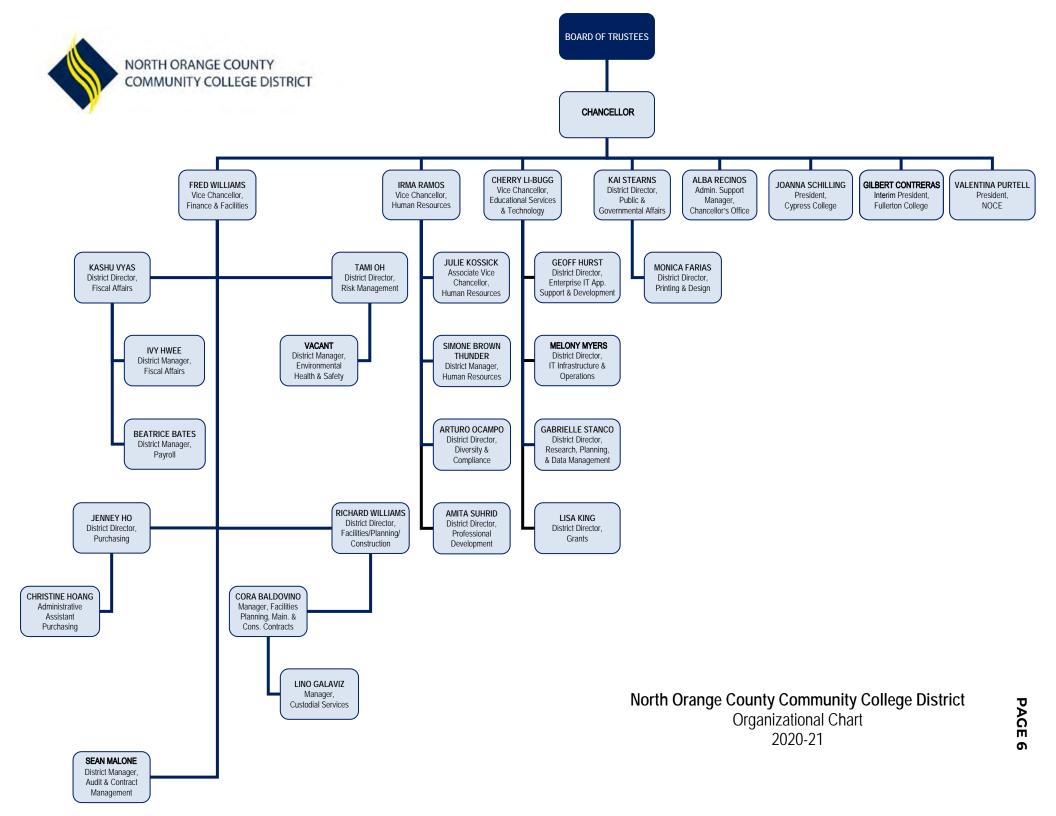
Fred Williams, Interim Chancellor Kashmira Vyas, District Director, Fiscal Affairs Irma Ramos, Vice Chancellor, Human Resources Dr. Cherry Li-Bugg, Vice Chancellor, Educational Services & Technology Dr. JoAnna Schilling, President, Cypress College Dr. Gilbert Contreras, Interim President, Fullerton College Valentina Purtell, President, North Orange Continuing Education

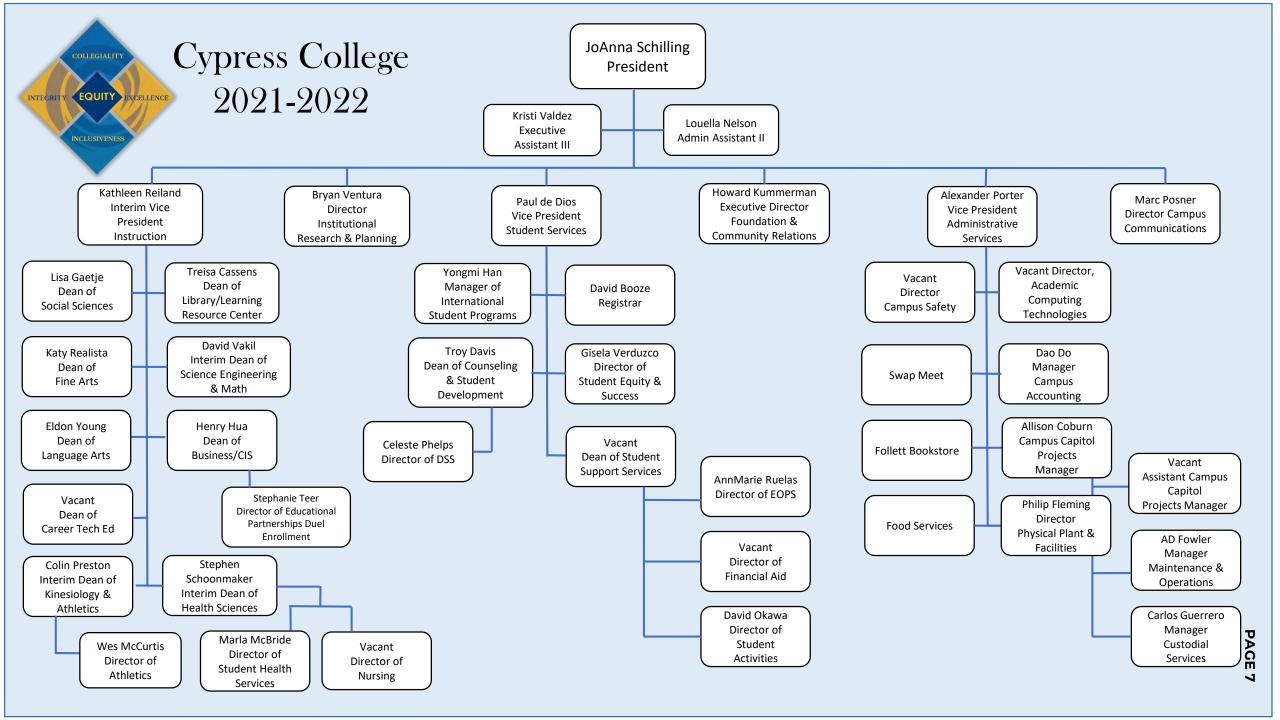
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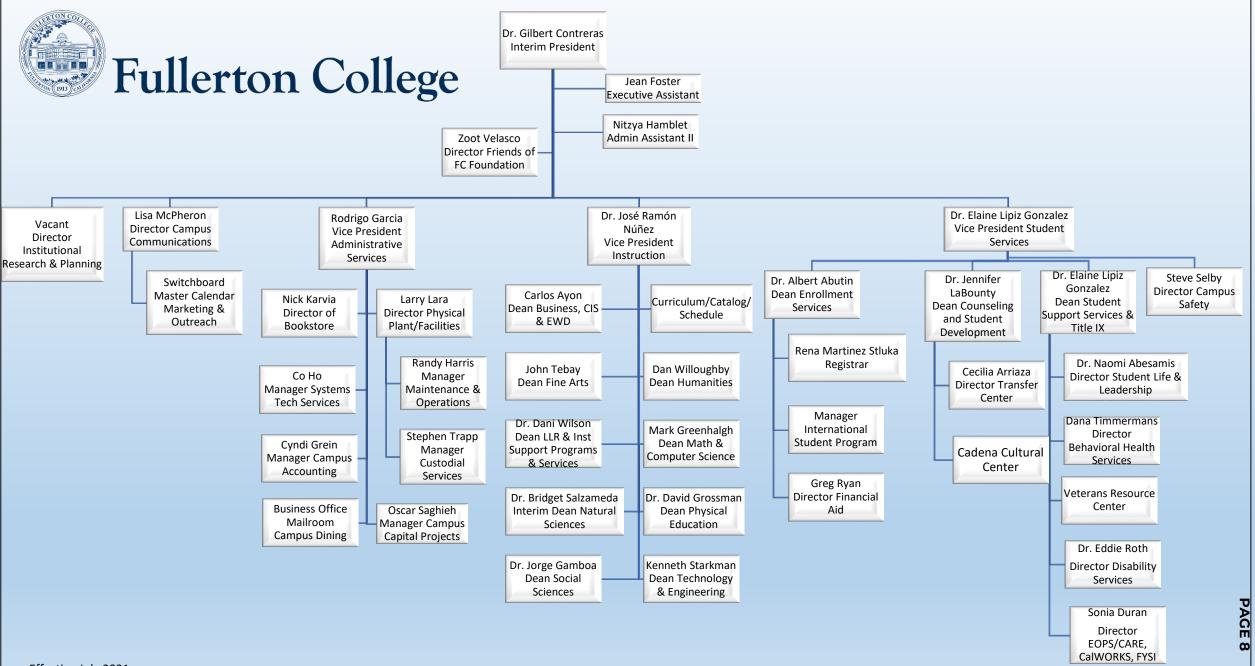


Two of the state's premiere colleges and most extensive continuing education program combine to provide the quality educational programming of the North Orange County Community College District (NOCCCD). Nearly 78,000 students enroll each term at Cypress College, Fullerton College, and North Orange Continuing Education. College students are able to shape their futures in programs leading to associate degrees. vocational certificates. and transfer opportunities. Life-long learning also is possible in continuing education programs that range from high school completion and basic skills mastery through an array of career training and self-development courses. The NOCCCD campuses serve an area of over one million diverse people each pursuing their own, unique ambitions.





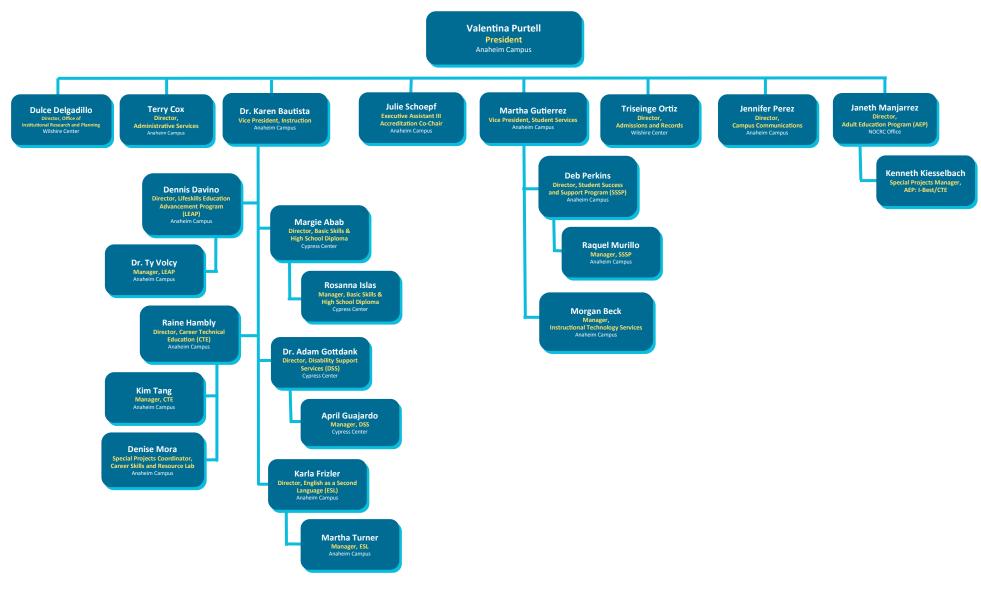




Effective July 2021

## **North Orange Continuing Education**

Organizational Chart-2021/22





## BUDGET MANAGEMENT (BOARD POLICY 6250)

The budget shall be managed in accordance with Title 5 and the CCC Budget and Accounting Manual. Budget revisions shall be made only in accordance with these policies and as provided by law.

The District's unrestricted general fund reserves shall be no less than 5% of unrestricted general fund expenditures.

Revenues accruing to the District in excess of amounts budgeted shall be added to the District's reserve for contingencies. They are available for appropriation only upon a resolution of the Board that sets forth the need according to major budget classifications in accordance with applicable law.

Board approval is required for changes between major expenditure classifications.

• Transfers from the reserve for contingencies to any expenditure classification must be approved by a two-thirds vote of the members of the Board. Transfers between expenditure classifications must be approved by a majority vote of the members of the Board.

## FISCAL MANAGEMENT (BOARD POLICY 6300)

The Vice Chancellor, Finance & Facilities shall establish procedures to assure that the District's fiscal management is in accordance with the principles contained in Title 5, section 58311, including:

- Adequate internal controls exist.
- Fiscal objectives, procedures, and constraints are communicated to the Board and employees.
- Adjustments to the budget are made in a timely manner, when necessary.
- The management information system provides timely, accurate, and reliable fiscal information.
- Responsibility and accountability for fiscal management are clearly delineated.

The Vice Chancellor, Finance & Facilities shall also establish procedures that satisfy the U.S. Education Department General Administrative Regulations (EDGAR) Second Edition for any federal funds received by the District.

## DELEGATION OF AUTHORITY, BUSINESS AND FISCAL AFFAIRS (BOARD POLICY 6100)

The Board delegates to the Vice Chancellor, Finance & Facilities, the authority to supervise the general business procedures of the District to assure the proper administration of property and contracts; the budget, audit and accounting of funds; the acquisition of supplies, equipment and property; and the protection of assets and persons. All transactions shall comply with applicable laws and regulations, and with the California Community Colleges Budget and Accounting Manual.

No contract shall constitute an enforceable obligation against the District until it has been approved or ratified by the Board. (See Board Policy 6340, Bids and Contracts).

The Vice Chancellor, Finance & Facilities, shall make appropriate periodic reports to the Board, and shall keep the Board fully advised regarding the financial status of the District.

## **BUDGET PREPARATION (BOARD POLICY 6200)**

Each year, the Vice Chancellor, Finance & Facilities shall present to the Board a budget, prepared in accordance with Title 5 and the California Community Colleges Budget and Accounting Manual. The schedule for presentation and review of budget proposals shall comply with State law and regulations, and provide adequate time for Board study.

Budget development shall meet the following criteria:

- The annual budget shall support the District's master and educational plans.
- Assumptions upon which the budget is based are presented to the Board for review.
- A schedule is provided to the Board by October 15 of each year that includes dates for presentation of the tentative budget, required public hearing(s), Board study session(s), and approval of the final budget. At the public hearings, interested persons may appear and address the Board regarding the proposed budget or any item in the proposed budget.
- Changes in the assumptions upon which the budget was based shall be reported to the Board in a timely manner.
- Budget projections address long term goals and commitments.

#### FISCAL MANAGEMENT (BOARD POLICY 6300)CONT.

All bank accounts must be approved by either the Vice Chancellor, Finance & Facilities; the Director, Fiscal Affairs; the Vice President, Administrative Services; the Manager, Administrative Services; or the Manager, Campus Accounting, before establishment. Only these accounts duly approved may utilize the District's Federal Tax Identification Number.

The books and records of the District shall be maintained pursuant to the California Community Colleges Budget and Accounting Manual.

As required by law, the Board shall be presented with a quarterly report showing the financial and budgetary conditions of the District.

As required by the Budget and Accounting Manual, expenditures shall be recognized in the accounting period in which the liability is incurred, and shall be limited to the amount budgeted for each major classification of accounts and to the total amount of the budget for each fund.

#### INVESTMENT (BOARD POLICY 6320)

#### **Investment Philosophy:**

It is the policy of the North Orange County Community College District ("District") to invest surplus monies not required for immediate necessities in a manner which will provide the maximum security of principal invested with secondary emphasis on achieving the highest yield, while meeting the daily cash flow needs of the District and conforming to all applicable State and County statutes governing the investment of public funds.

• All District funds adhere to this policy, with the exception of the Other Post Employment Benefit Irrevocable Trust, that was established to fund retiree health benefits, and that is governed by a separate Investment Policy Statement which is available on the District website.

#### **Objectives:**

The primary objectives, in priority order, of the District's investment activities shall be:

- Safety of Principal: Safety of principal is the foremost objective of the District. Investments shall be undertaken in a manner that seeks to ensure the preservation of capital in the overall portfolio.
- Liquidity: Liquidity is the second most important objective of the District. The District's investments will be sufficiently liquid to enable it to meet all operating requirements that might be reasonably anticipated. "Liquidity" refers to the ability to sell at any given moment with a minimal chance of losing some portion of principal or interest.
- Yield: Yield is the third most important objective of the District. The District's investments shall be designed to attain a short-term current market rate of return throughout budgetary and economic cycles.

#### **Delegation of Authority:**

The Board of Trustees of the North Orange County Community College District ("the Board") is responsible for establishing the investment policy and ensuring investments are made in compliance with this policy. The Investment Committee is charged with the responsibility of renewing the investment policy and recommending modifications to the Board.

The Board delegates investment authority to the Vice Chancellor, Finance & Facilities for a oneyear term. Subject to review, this delegation may be renewed pursuant to this section each year. The Chancellor is ultimately responsible for compliance with this policy. The District may employ the services of a Registered Investment Advisor for implementing the policy. This policy will be reviewed and approved at least annually by the Board.

## FINANCIAL AUDITS (BOARD POLICY 6400)

There shall be an annual outside audit of all funds, books and accounts of the District in accordance with the regulations of Title 5. The Vice Chancellor, Finance & Facilities shall assure that an annual outside audit is completed. The Vice Chancellor, Finance & Facilities shall recommend a certified public accountancy firm to the Board with which to contract for the annual audit.

# NOCCCD STRATEGIC DIRECTIONS

## 1. Student Experience & Success

NOCCCD will provide comprehensive support, equitable opportunities, co-curricular programming, and clear pathways to ensure that students achieve their educational and career goals.

## 2. Employee Experience

NOCCCD will provide an inclusive, equitable, and welcoming environment to support the wellbeing and professional growth of all employees.

# **3. Stewardship** of Resources

NOCCCD will promote a shared vision of responsible stewardship of District resources through transparent and inclusive decisionmaking and integrated planning.

FIM CA

## 4. Collective Impact & Partnerships

NOCCCD will develop and sustain collaborative projects and partnerships with educational institutions, community-based organizations, and businesses to create positive change in the region.



NOCCCD will be a leader in creating accessible and sustainable facilities that support student and employee success.

## **FISCAL YEAR BUDGET CALENDAR**

January 15, 2021 January 26, 2021 February 15, 2021 February 24, 2021*	P-1 Apportionment Attendance Report Due Board review of Governor's January Budget and discussion on Priorities Position Clean up Starts First Principal Apportionment Report
March 08, 2021	CBF review of Tentative Budget Assumptions and Board Priorities
March 22, 2021	DCC review of Tentative Budget Assumptions and Board Priorities
April 12, 2021	CBF review of Tentative Budget Assumptions and Board Priorities
April 14, 2021	Faculty Position Clean up Starts
April 20, 2021	P-2 Apportionment Attendance Report Due
April 26, 2021	DCC review of Tentative Budget Assumptions and Board Priorities
May 03, 2021	Personnel Change Forms due to Human Resources
May 10, 2021	CBF review of Tentative Budget Assumptions and Board Priorities
May 14, 2021	HR to complete Personnel Changes related to Tentative Budget
May 21, 2021	District Fiscal Affairs to finalize Personnel Budget related to Tentative Budget
May 25, 2021	Report to Board on Governor's May Budget Revisions
June 04, 2021	Budget input for NONPOS phase complete
June 07, 2021	Prepare GASB 54 Agenda item to be taken to the Board (if needed)
June 11, 2021	Completion of the Tentative Budget
June 11, 2021	Final changes for Position Control due to HR for Proposed Budget
June 14, 2021	CBF review of Governor's May Budget Revisions and Proposed Budget
Juna 15 2021*	Assumptions (if needed)
June 15, 2021*	Second Principal Apportionment Report
June 18, 2021	HR to complete Personnel Changes related to Proposed Budget
June 22, 2021	Board approval of the Tentative Budget
June 22, 2021 June 23, 2021	District Fiscal Affairs to finalize Personnel Budget related to Proposed Budget Feed Tentative Budget (TENTAT) to Operating Ledger
June 28, 2021	DCC review of Proposed Budget Assumptions (if needed)
July 15, 2021	Annual Apportionment Attendance Report Due
July 30, 2021	Year-end closing completed for District and Campus accounts
August 3, 2021	Carryover balances completed and distributed
Aug. 10 or 24, 2021	Board review of the Proposed Budget Assumptions
August 18, 2021	Budget input for NONPOS phase complete
August 29, 2021	Public Notice published in the Orange County Register
September 8, 2021	Completion of Proposed Budget and close FINAL phase in Banner
Sept. 10-14, 2021	Proposed Budget available for public inspection
September 14, 2021	Public Hearing on the Proposed Budget
September 15, 2021	Feed Proposed Budget (FINADJ) to the Operating Ledger
,	

# 2021-22



# Fund Types

# **ALL FUNDS**

The District maintains its funds following the guidance of the California Community Colleges Chancellor's Office (CCCCO) Budget and Accounting Manual and as presented in the CCCCO CCFS-311 Annual Financial and Budget Report. These are the totals per main Fund groups and are presented for purposes of a high level view of the District's funds. There are additional funds and subfunds within each of these groups which each have different operational purposes. We will be discussing those groups and purposes in subsequent sections of this book.



## **FUND SUMMARY**

## By Fund Type 2021 - 2022

Fund Type Group (per CCFS-311)	Governmental Fund Groups	Proprietary Funds Group	Fiduciary Fund Groups	Total	
Beginning Balance	\$ 305,365,245	\$ 29,184,278	\$ 4,719,049	\$ 339,268,572	
Revenues:					
Federal Revenue	51,099,610	-	86,237,014	137,336,624	
State Revenue	233,654,864	-	11,984,791	245,639,655	
Local Revenue	180,047,897	7,040,679	2,289,139	189,377,715	
Total Revenues	464,802,371	7,040,679	100,510,944	572,353,994	
Expenditures:					
Academic Management Salaries	10,436,053	-	-	10,436,053	
Full-Time Faculty Salaries	70,696,621	-	-	70,696,621	
Part-Time Faculty Salaries	34,141,694	-	-	34,141,694	
Total Academic Salaries	115,274,368	-	-	115,274,368	
Classified Management Salaries	11,043,269	158,700	188,260	11,390,229	
Classified Staff Salaries	54,370,252	68,940	145,402	54,584,594	
Confidential Staff Salaries	1,358,342	22,464	143,402	1,380,806	
Hourly Staff Salaries	8,747,214	- 22,707	82,416	8,829,630	
Total Classified Salaries	75,519,077	250,104	416,078	76,185,259	
Employee Benefits	70,208,865	5,819,703	137,968	76,166,536	
Total Salaries and Benefits	261,002,310	6,069,807	554,046	267,626,163	
Supplies and Materials	20,517,269	500	302,185	20,819,954	
Other Operating Expenses	68,754,901	3,685,474	505,983	72,946,358	
Capital Outlay	310,182,662	-	14,165	310,196,827	
Total Expenditures	660,457,142	9,755,781	1,376,379	671,589,302	
Other Sources/(Uses):					
Interfund and Other Transfers In	6,484,570	-	256,533	6,741,103	
Proceeds from Sale of Bonds	88,645,597	-	-	88,645,597	
Debt Retirement	(36,328,747)	-	-	(36,328,747)	
Debt Interest & Other Service Charges	(11,821,297)	-	-	(11,821,297)	
Interfund and Other Transfers Out	(14,986,732)	-	(3,050,299)	(18,037,031)	
Student Financial Aid	(6,424,813)	-	(98,221,805)	(104,646,618)	
Total Other Sources/(Uses)	25,568,578	-	(101,015,571)	(75,446,993)	
Ending Balance/Contingency	\$ 135,279,052	\$ 26,469,176	\$ 2,838,043	\$ 164,586,271	

# GOVERNMENTAL FUNDS GROUP

The Governmental Funds are used to collect financial information on resources used, or available for use, in carrying out operations associated with the institution's educational objectives. Governmental funds are used to segregate financial resources for attaining institutional objectives. Expendable assets are assigned to the various governmental funds according to the purposes for which they are to be used; current liabilities are assigned to the fund from which they are to be paid. The difference between each governmental fund's assets and liabilities – the fund equity - is referred to as the "fund balance."

The fiscal year for governmental funds is July 1 through June 30.

NOTE: The District's Debt Service Subfund is comprised only of the Bond Interest and Redemption Fund. The fund is typically maintained by the County Treasury as the county assessor's office accounts for property tax receipts and the related principal and interest payment to the bond holders. This fund is used only to record transactions related to the receipt and expenditure of local revenues derived from the property tax levied for the payment of the principal and interest on outstanding bonds of the district. At year end the county auditor provides the accounting for the revenues and related expenditures to the district.

# GOVERNMENTAL FUNDS GROUP

## 2021 - 2022

Fund Type Group (CCFS-311 Fund Type Number)	General Fund (10)	Debt Services (20)	Special Revenues (30)	Capital Projects (40)	Total Governmental Fund Groups		
Beginning Balance	\$ 107,348,667	\$ 46,986,140	\$ 5,303,645	\$ 145,726,793	\$ 305,365,245		
Revenues:							
Federal Revenue	51,076,610		23,000	-	51,099,610		
State Revenue	169,087,926		147,546	64,419,392	233,654,864		
Local Revenue	131,662,806	43,868,621	3,416,470	1,100,000	180,047,897		
Total Revenues	351,827,342	43,868,621	3,587,016	65,519,392	464,802,371		
Expenditures:							
Academic Management Salaries	10,436,053		-	-	10,436,053		
Full-Time Faculty Salaries	70,696,621		-	-	70,696,621		
Part-Time Faculty Salaries	34,141,694		-	-	34,141,694		
Total Academic Salaries	115,274,368		-		115,274,368		
Classified Management Salaries	10,280,677		247,080	515,512	11,043,269		
Classified Staff Salaries	53,076,564		1,149,784	143,904	54,370,252		
Confidential Staff Salaries	1,358,342		-	-	1,358,342		
Hourly Staff Salaries	8,649,214		98,000	-	8,747,214		
Total Classified Salaries	73,364,797		1,494,864	659,416	75,519,077		
Employee Benefits	69,293,171		616,402	299,292	70,208,865		
Total Salaries and Benefits	257,932,336		2,111,266	958,708	261,002,310		
Supplies and Materials	18,551,951		1,551,878	413,440	20,517,269		
Other Operating Expenses	63,337,261		64,002	5,353,638	68,754,901		
Capital Outlay	27,951,710		114,000	282,116,952	310,182,662		
Total Expenditures	367,773,258	-	3,841,146	288,842,738	660,457,142		
Other Sources/(Uses):			-				
Interfund and Other Transfers In	4,415,282	1,719,288	350,000		6,484,570		
Proceeds from Sale of Bonds	-		-	88,645,597	88,645,597		
Debt Retirement	(63,785)	(36,264,962)	-	-	(36,328,747)		
Debt Interest & Other Service Charges	-	(11,671,297)	(150,000)	-	(11,821,297)		
Interfund and Other Transfers Out	(12,267,444)	(1,719,288)	-	(1,000,000)	(14,986,732)		
Student Financial Aid	(6,424,813)				(6,424,813)		
Total Other Sources/(Uses)	(14,340,760)	(47,936,259)	200,000	87,645,597	25,568,578		
Ending Balance/Contingency	\$ 77,061,991	\$ 42,918,502	\$ 5,249,515	\$ 10,049,044	\$ 135,279,052		

# PROPRIETARY FUNDS GROUP

The Proprietary Funds Group is used to account for those ongoing activities that, because of their income-producing character, are similar to those found in the private sector. All assets, liabilities, equities, revenues, expenses, and transfers relating to business or quasi business activities are accounted for through these funds. The focus of proprietary fund accounting is on measuring the cost of providing services, and the degree to which this cost is being recovered through user charges. The District only has Internal Service Funds within this group and within that subgroup, only maintains self-insurance funds. The self-insurance fund is used to account for activities associated with authorized self-insurance programs. Separate self-insurance funds may be established for each type of self-insurance or deductible activity (e.g., Workers' Compensation Self-Insurance Fund); however, these separate funds must be consolidated into one Self-Insurance Fund for State reporting purposes.

The District's Self Insurance Fund is used to account for resources committed to the District's self-insurance program for workers' compensation, property and liability claims, and retiree benefits. Resources for this fund come primarily from the General Fund and include a transfer for retiree benefit cost, and 0.5% of salaries for workers' compensation coverage.

# PROPRIETARY FUNDS GROUP

2021 - 2022

Fund Type Group (CCFS-311 Fund Type Number)	Se	Self-Insurance (61)			
Beginning Balance	\$	29,184,278			
Revenues:					
Federal Revenue		-			
State Revenue		-			
Local Revenue		7,040,679			
Total Revenues		7,040,679			
Expenditures:					
Academic Management Salaries		-			
Full-Time Faculty Salaries		-			
Part-Time Faculty Salaries		-			
Total Academic Salaries		-			
Classified Management Salaries		158,700			
Classified Staff Salaries		68,940			
Confidential Staff Salaries		22,464			
Hourly Staff Salaries		-			
Total Classified Salaries		250,104			
Employee Benefits		5,819,703			
Total Salaries and Benefits		6,069,807			
Supplies and Materials		500			
Other Operating Expenses Capital Outlay		3,685,474 -			
Total Expenditures		9,755,781			
Other Sources/(Uses):					
Interfund and Other Transfers In		-			
Proceeds from Sale of Bonds		-			
Debt Retirement		-			
Debt Interest & Other Service Charges		-			
Interfund and Other Transfers Out		-			
Student Financial Aid		-			
Total Other Sources/(Uses)		-			
Ending Balance/Contingency	\$	26,469,176			

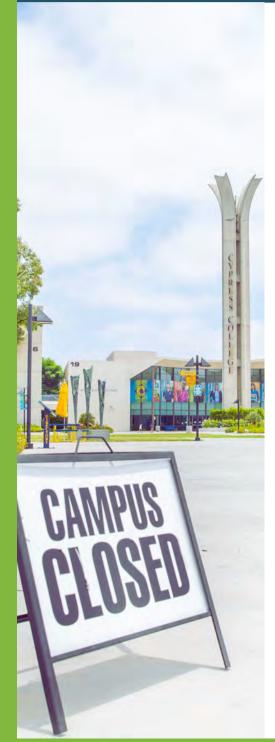
# FIDUCIARY FUNDS GROUP

The Fiduciary Funds Group is used to account for assets held by the district in a trustee or agency capacity for individuals, private organizations, other governmental units, and/or other funds.

## 2021 - 2022

Fund Type Group (CCFS-311 Fund Type Number)	Stu	soc. dents 71)	-	Student Rep Fee (72)			Other Trust (79)		Total Fiduciary Fund Groups	
Beginning Balance	\$	935,965	\$	171,014	\$	50,000	\$	3,562,070	\$ 4,71	9,049
Revenues:										
Federal Revenue		-		-		86,237,014		-	86,23	7,014
State Revenue		-		-		11,984,791		-	11,984	4,791
Local Revenue		273,685		80,000		-		1,935,454	2,28	9,139
Total Revenues		273,685		80,000		98,221,805		1,935,454	100,510	0,944
Expenditures:										
Academic Management Salaries		-		-		-		-		-
Full-Time Faculty Salaries		-		-		-		-		-
Part-Time Faculty Salaries		-		-		-		-		-
Total Academic Salaries		-		-		-		-	-	-
Classified Management Salaries		-		-		-		188,260	18	8,260
Classified Staff Salaries		70,230		-		-		75,172		5,402
Confidential Staff Salaries				-		-		,		-
Hourly Staff Salaries		43,300		-		-		39,116	82	2,416
Total Classified Salaries		113,530		-		-		302,548		6,078
Employee Benefits		33,307		-				104,661	13	7,968
Total Salaries and Benefits		146,837		-				407,209	554	4,046
Supplies and Materials		33,297		-		-		268,888	302	2,185
Other Operating Expenses		103,550		80,000		-		322,433	50	5,983
Capital Outlay		-		-		-		14,165	14	4,165
Total Expenditures		283,684		80,000		-		1,012,695	1,370	6,379
Other Sources/(Uses):										
Interfund and Other Transfers In		25,000		-		-		231,533	25	6,533
Proceeds from Sale of Bonds				-		-			201	-
Debt Retirement		-		-		-		-		-
Debt Interest & Other Service Charges		-		-		-		-		-
Interfund and Other Transfers Out	•					-	(	3,035,299)	(3.05)	0,299)
Student Financial Aid		(,000)		-	(	98,221,805)	(3,033,299)		(98,22)	
Total Other Sources/(Uses)		10,000		-		98,221,805)			(101,01	
Ending Balance/Contingency	\$	935,966	\$	171,014	\$	50,000	\$	1,681,063	\$ 2,838	8,043

# CURRENT YEAR OVERVIEW



## State Budget

On July 12, 2021, Governor Gavin Newsom signed the final 2021-22 budget. The overall budget reflects expenditures of \$263 billion. Just one year ago, the governor's message was that the state was facing a significant budget shortfall due to a pandemic-driven recession, now the message is that the state is "roaring back" with a mix of ongoing and one-time investments. For the General Fund, the budget includes total revenues of \$203.6 billion, total reserves of \$25.2 billion and expenditures of \$196.4 billion, an increase of approximately 18% compared to 2020-21.

## System Budget

The overall allocation for Proposition 98 funding is \$93.7 billion with \$9.9 billion (10.93%) going to community colleges. This includes a \$765 million ongoing increase from the revised 2020-21 expenditures levels, and over \$2.7 billion in onetime resources, including \$1.5 billion in cash deferral repayments. Following is a summary of key information contained within the 2021-22 state budget specific to community colleges:

## Unrestricted Ongoing Resources: Student Centered Funding Formula

Originally enacted in 2018-19, California community colleges are funded under the

Student Centered Funding Formula (SCFF). This budget increases COLA by 5.07%, which includes a backfill for the 2.31% COLA that was not funded for FY 2020-21 (compounded), plus the statutory COLA of 1.7% for FY 2021-22, and an additional 1.02% that will collectively increase the funding rates in the SCFF. The budget also extends the Hold Harmless funding guarantee through FY 2024-25.

#### Increase to Full-time Faculty Ranks

Contained in the budget was \$100 million of ongoing funds to increase the number of full-(NOCCCD's time faculty portion was \$2,852,598). The requirement for this funding is that for each \$86,771 a district receives, they would be required to add one additional faculty to their full-time faculty obligation number (NOCCCDs requirement was 32 positions). At the August 10, 2021 Board meeting, the NOCCCD Board of Trustees voted to not accept any of these funds since the cost of a new faculty for salary and benefits will exceed the amount received.

#### **Enrollment Growth**

\$23.8 million (.50%) was included for enrollment growth. Since our District has declining enrollment, we are not expected to participate in this funding.

### Part-time Faculty Office Hours

\$10 million to increase amounts available for part-time faculty office hours.



## **Restricted Ongoing Resources**:

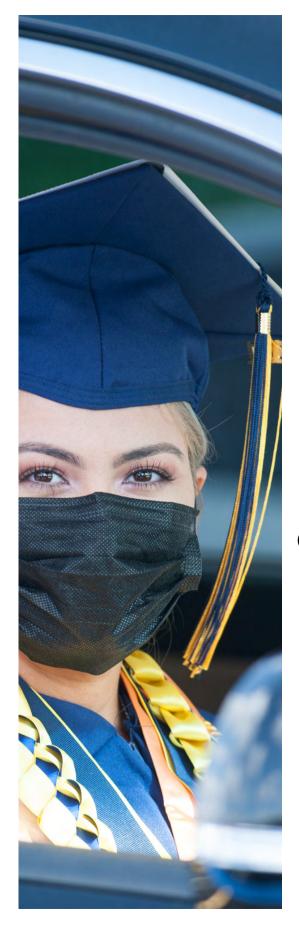
- \$42.4 million increase for the Strong Workforce Program
- \$23.8 million (5%) increase for the Student Equity and Achievement (SEA) Program
- \$22.2 million (1.7%) increase for EOPS and CARES plus addition funds for EOPS
- \$5.8 million (100%) increase for Dreamer resources liaisons
- \$3 million (1.7%) COLA for CalWORKS, DSPS, and Childcare Tax Bailout programs
- \$3 million increase in the Adult Education program
- \$30 million of new resources to provide services and support to students related to mental health resources
- \$30 million of new resources for basic need centers and coordinators

## **One-time Resources for Restricted Programs**:

- \$511 million for deferred maintenance and instructional equipment
- \$250 million for emergency student financial assistant grants (\$100 million was allocated in FY 2020-21)
- \$115 million for zero-textbook-cost degrees using open educational resources
- \$100 million for food and housing insecurity
- \$100 million for retention and enrollment (\$20 million was allocated in FY 2020-21)
- \$90 million for part-time faculty office hours
- \$50 million to expand Guided Pathways
- \$20 million for EEO best practices
- \$20 million for culturally competent professional development
- \$10 million for LGBTQ+ student support centers

## Economy

As we just passed Labor Day, an interesting article by Dan Walters, in the *Sacramento Bee*, talked about a shortage of workers in California. In summary, the article said that there is a shortage of blue-collar workers, many have been driven out by the state's high housing cost. This could wreak havoc on the state's economy. The article said that California has the nation's highest poverty rate and one of its highest unemployment rates, yet employers have hundreds of thousands of jobs going unfilled. What jumped out in the article was that there was praise for another California community college and the state grant that they acquired to build a new welding training facility to help train workers for jobs that earn a premium wage. It was nice to see an article praising one of our neighboring college Districts.



Information from the UCLA Anderson School of Management is expected at the end of September, but there was another article in LA West, printed in June, that stated some information from the UCLA Anderson School. It stated that the economic forecast expects robust demand for leisure and recreation activities as people crave a return to normalcy. The June forecast predicts 2021 will continue to be a strange year for economic data as the U.S. enters a postpandemic period, but California is expected to bounce back quickly. Similar to the Dan Walters' article, the LA West article guoted Feler. a UCLA Anderson Leo senior economist saying that there were record high job openings, but there continues to be a lot of unemployment. There is expected to be higher inflation rates, but the average growth rate for the U.S. is expected to be 7.1% for the rest of 2021.

## **Other Topics**

## Enrollments

Due to the COVID-19 pandemic, California community colleges were required to mostly transition to online/remote instruction starting in March 2020. During that same period, most community colleges experienced significant declines in enrollment. Our numbers are expected to be down by close to 6% this fiscal year. This is at a time where new students can attend for free with the North Orange Promise Program, the campuses have been providing free meals, there are computers available with Wi-Fi hot spots, and emergency funding is available on top of financial aid. What is making the management of our enrollments difficult is the uncertainty related to the pandemic, plus the surge of fraudulent student enrollments that we've experienced. Last spring and again in summer, many students were dropped as these enrollments were flushed out. This process has kept staff busy and unable to focus on other enrollment matters. Enrollments will be key to our recovery and should be looked at as a major area that all staff should be focused on. The multimillion dollar question is can we restore and maintain a higher level of FTES when COVID is over and all the extra aid we are providing students are no longer available?

## Hold Harmless Funding

Hold Harmless funding has everyone in the community college finance world puzzled. With the rollout of the new SCFF in 2019, three years of Hold Harmless guarantees were given to districts to ease the conversion. The guarantee made sure that no district would receive less funding than the 2017-18 level plus COLA. Fast forward to last year and the number of years were cumulatively increased to six years, through the 2023-24 year. All indications were that the State Chancellor's Office and the Department of Education were not supporting any further extensions. Contained in the 2021-22 budget is another year, through 2024-25, of Hold Harmless funding. We can't guess how long this will last, but we'll take the money when they send it to us.

For last year, we received over \$12 million in Hold Harmless funding. As part of the year end settle-up within our resource allocation model, \$6,179,124 was allocated to the campuses. For this year we are anticipating \$14,107,671 in Hold Harmless funds of which \$10,259,056 has been allocated to the campuses to get funding levels at the emergency conditions funding levels. This leaves a balance of \$3,848,615 that will be added to available one-time funding.

#### <u>Negotiations</u>

Salary increases for Executive staff, managers, and confidential staff have all been agreed to and those increases have been included in the position control system and are reflected in the budget numbers presented in the 2021-22 budget. Negotiations with AdFac United have been completed and the increases have been included in the Extended Day budget estimates by the campuses. All related benefits associated with the salary increases have been included as well. Negotiations with United Faculty (UF) and CSEA have not been concluded, but fiscal staff have added a provision for a salary increase in the overall budget. For UF, the COLA increase of 5.07% was added and a 4.52% was added for CSEA to reflect on-going offers that have been made. An adjustment has also been made to reflect an estimate for dependent care coverage and a reduction of fringe for CSEA.

#### **Resource Allocation Model**

Last vear was the first vear of the implementation of the District's new Resource Allocation Model (RAM). At year end, it was the first year of doing the analysis of the carryover dollars using the model and this turned out to be labor intensive with all the activity related to COVID. Two items to point out: 1. For the 2020-21 year, the campuses' reported their actual FTES but the District used the "Emergency Condition" election to be able to report the pre-pandemic FTES levels. The additional dollars were given to the campuses as if they generated the additional FTES. 2. We are doing the same thing for 2021-22, therefore most of the hold harmless dollars are included in the campus budgets.

## Full-time Faculty Obligation (FON)

There will likely be much discussion on the District's Full-time Faculty for fall 2022. Our compliance FON for next year based on last year's P-2 Credit FTES (28,430.98), has our obligation at 560.2, but using the estimated Credit FTES for the 2021-22 year of 24,635.64, our calculated estimate is 485.41 positions. We currently have 546 positions that can be counted towards the FON obligation. What this means is that we expect to be over by 61 faculty for next fall. This number would need to be adjusted for any retirements or positions being vacated. The District will evaluate this further after discussion with the campus CEOs about critical faculty positions.

#### One-time Carryover Funds

Last year, at just about every Council on Budget and Facilities (CBF) and District Consultation Council (DCC) meeting there was discussion on how to allocate carryover funds



that were being held at the District level. At the May 24, 2021, DCC meeting, \$8 million was allocated to the budget centers: Cypress College \$2,640,000, Fullerton College \$3,760,000, NOCE \$960,000 and District Services \$640,000. These amounts were allocated and are included in the budget center carryovers. There was a \$5 million allocation that was also approved, but this allocation was only going to be allocated if the state deferred maintenance funds were not included in the state budget. The District did receive \$15 million for deferred maintenance/instructional equipment funding in the state budget so this transfer was not made at the end of the year.

For the 2021-22 year, looking at the unallocated carryover balances and adding the Hold Harmless funding not used to backfill the campuses for their lost enrollments for 2021-22, there is an estimated \$25,310,424 that will be available. In addition, there are \$6,337,728 in the committed fund balance that can be uncommitted which could make the amount available \$31,648,152. During the 2021-22 year, there will be discussions on how the District might expend these funds. Previously, we had set aside \$8 million of these funds for the RAM implementation, and we could certainly use any remaining dollars to supplement the bond program. District fiscal staff will be recommending that a portion of these funds be used to off-set the cost increase on the Fullerton College Fine Arts project, a new location/building for the Cypress College Culinary Arts program, and build out/remodel of the 1st floor of Anaheim Campus as outlined in the District's Master Plan.

#### **Retiree Benefits**

With all employee groups now at the 50-year service requirement to qualify for life-time medical coverage for new employees, the District can now feel comfortable with funding levels within the Irrevocable Trust. Our most recent actuarial study dated September 25, 2020, showed an estimated liability of \$116,771,371 and our Trust Balance at June 30, 2021, was \$142,194,083. District staff has contracted for a new valuation and expect completion by October 2021. For this budget we have included a Transfer from the Irrevocable trust back to the General Fund to cover \$3,000,000 of the pay-as-you cost for the fiscal year.

#### Pension Cost

Again, for the 2021-22 year, the state has kept the employer contribution down for CalSTRS and CalPERS as part of the budget package. Following is information from the School Services of California, Inc. on their Financial Projection Dartboard for Pension Contributions for future years:

	2020-21	2021-22	2022-23	2023-24	2024-25
CalSTRS Employer Rate	16.15%	16.92%	19.10%	19.10%	19.10%
CalPERS Employer Rate	20.70%	22.91%	26.10%	27.10%	27.70%

The rate increases for 2021-22 were included in this budget, but the expected rate increases for the out years will need to be absorbed in the budget centers' operating expenses. Each 1% increase for STRS is about \$640,000 and PERS is about \$510,000.

#### Federal Funds

Federal Funding for COVID has come in over the last three years. In total, between the Coronavirus Aid, Relief, and Economic Security (CARES) funds, Coronavirus Response and Relief Supplemental Appropriations (CRRSA) funds, and Higher Education Emergency Relief Funds (HEERF), the District will have received over \$120.8 million. Each portion has specific requirements on spending, as well as due dates to complete expenditures and reporting. Following is a summary of that funding:

		Student	Minority	
	Institution Portion	Portion	Serving	Totals
CARES/CRRSA/				
HEERF Allocations	\$66,865,316	\$48,615,477	\$5,353,016	\$120,833,809
Spent as of June 30, 2021	(\$25,377,027)	(\$16,842,301)	(\$2,798,278)	(\$45,017,606)
Balance Forward	\$41,488,289	\$31,773,176	\$2,554,738	\$75,816,203

## Budget Center Budget Processes District Services Budgets

In the prior year, the District implemented a new Resource Allocation Model (RAM) which determined that District Services would be provided 9.25% in funding that was allocated as part of the new allocation model. Accordingly, District Services went through a rigorous process to update the budget allocations and to budget with that allocation for the departments therein: Chancellor's Office, Finance and Facilities, Human Resources, Educational Services and Technology, and Public Affairs. The budget development process includes an analysis of the prior year's activity, planned technology and equipment updates, and department priorities. Additionally, during the year, any

additional funding requests or ongoing structural changes are brought forth for discussion with the Chancellor, and may be considered for funding, either on a one-time basis or ongoing.

#### **Cypress College**

Cypress College utilizes a multi-faceted approach to budget planning and development that engages the college's shared governance structure, management/executive team, strategic and master planning activities, college program review, close collaboration with District fiscal staff, and prudent fiscal management strategies. This approach is applied to both one-time funds and operating budget allocations.

Overall planning and prioritization of the college's operational budget starts with the team. Each campus executive the vear. executive team reviews the campus budget with consideration to prior year fiscal performance, program review priorities, campus/District master planning priorities, and consideration of the current and future fiscal environments at the local and state levels. The executive team sets priorities/direction for the college budget which are then communicated to the college's two main shared committees with governance responsibilities related campus fiscal to activities; the President's Advisory Committee (PAC) and Planning and Budget Committee (PBC) which have representation from multiple campus constituencies, including faculty, staff, students. employee organizations, and management. The executive team will then incorporate feedback/input from the shared governance committees to finalize the ultimate priorities/direction that will be communicated to the department deans and managers to guide budget development and management.



The campus fiscal staff works closely with the department deans and managers to review, develop, and monitor operations budgets throughout the fiscal year (minimum of four times per year) including budget proposal development (March), initial review of the Board-approved budget (September), mid-year review (January), and preliminary year end (April) to insure budgets are following the set priorities/direction. Starting with fiscal year 2020-21, the District adopted a new resource allocation model to provide greater flexibility and responsibility to the college in the management of its fiscal resources. The state is facing numerous fiscal challenges in the coming years that may result in adjustments to college resources. In response to these anticipated challenges, the college will seek to protect the quality of instruction, maintain effective staffing levels, establish prudent reserves, and support critical student success efforts.

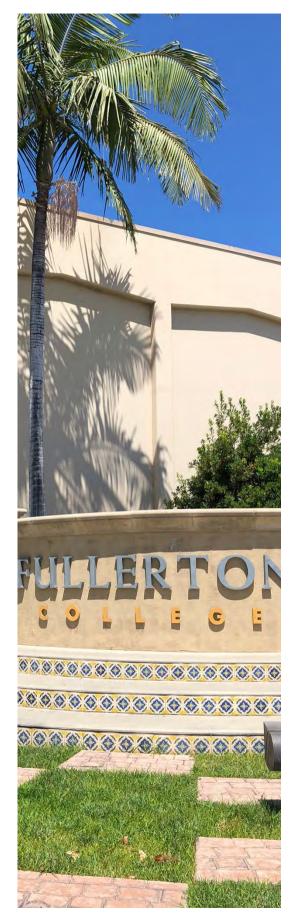
#### **Fullerton College**

The Fullerton College annual planning and budgeting process involves various governance groups on campus to assist the College with:

- Identifying goals, objectives and action plans in alignment with the District Strategic Directions, and the College's vision and mission.
- Utilizing resources effectively to support the vision and mission of the College.
- Meeting expectations from students and the surrounding College community.

Institutional planning enables internal and external constituencies to understand Fullerton College's strategic goals, objectives, and action plans for the year. The campus' budget development process begins with the college's executive team. The executive team begins by analyzing the campus budget with consideration to prior year fiscal performance, campus master planning priorities, program review recommendations, technology plan and consideration of the current and future fiscal environments at the local and state levels. The executive team sets recommendations for the college budget which are then communicated to the college's two main shared governance committees with responsibilities related to campus fiscal activities; Planning and Budget Steering Committee (PBSC) and President's Advisory Council (PAC).

Fullerton College's planning and budgeting cycle is continuous, incorporating data, reports, and analysis provided by the Office of Institutional Effectiveness. The data is used to perform program reviews, which include short-term and long-term goals. The Program Review process is completed over a four-year cycle devoting one year to instructional divisions, one year to Student Services' and Administrative Services' departments, and two years to planning, which includes review and evaluation of processes and College-wide planning efforts.



The Program Review Committee (PRC) evaluates the program review reports and produces a comprehensive report and request for resources which is presented to the Faculty Senate and then to PAC. After endorsement by PAC, the for request resources is submitted to the Planning and Budget Steering Committee (PBSC), which is co-chaired bv the Vice President of Administrative Services and the Director of Institutional Effectiveness. and includes membership of the various constituencies of the College community.

Crucial to the planning effort is the President's Advisory Council (PAC), which is chaired by the President and is the College's principal advisory body for planning. The PAC brings together representatives of various constituencies to promote a broader consideration of issues.

As the primary College-wide group involved in planning, the PAC is responsible for making the President recommendations to for consideration or action, after consultation with appropriate constituent groups. The PAC meets twice a month, addressing agenda from the College's respective items governance groups, and devotes a significant amount of time to planning throughout the year, considering items related to the College's goals and the District-wide Strategic Plan. It is the responsibility of the President to make final decisions regarding the PAC's recommendations and. when finalized. communicate such actions to the College community.

Starting with budget year 2020-21, the District adopted a new resource allocation model to allow greater flexibility and responsibility to the College in the management of its fiscal resources. The State is facing numerous fiscal challenges in the coming years that may result in fluctuations to the College's resources. In response to these anticipated challenges, the College will continue to provide quality instruction, maintain effective staffing levels, establish prudent reserves, and support critical student success efforts.

#### North Orange Continuing Education (NOCE)

NOCE's institutional mission and goals are the foundation for financial planning and budget development, NOCE Strategic Plan, District master planning priorities, and regional adult education consortium's goals are also major drivers of fiscal planning. Analyses of the current and future fiscal environments at the local and state levels are also taken into consideration.

#### Two primary shared governance committees

tasked with making decisions on NOCE's fiscal planning and resource allocation are President's Cabinet and Budget Committee which have representation from multiple campus constituencies, including faculty, classified staff, management, and students.

Consistent with District processes, the Budget Committee establishes parameters, guidelines, and timelines for budget development. Under the direction of the President, the planning process considers the needs of the students, available resources from multiple funding streams, and personnel costs. The Budget Committee coordinates and approves the priority list for classified and management positions as well as reviews and approves requests for one-time funding, such as requests for supplies and instructional equipment.

NOCE's general fund supports the majority of ongoing expenses, such as salary and benefits for permanent positions and adjunct faculty, department operating budgets and reserves for personnel contingencies. Amounts of budgeted items are adjusted based on the availability of additional funds and in the event of a reduction. Director of Administrative Services works closely with President's Staff, program managers, and North Orange County Regional Consortium for Adult Education members to monitor expenses and to ensure compliance with federal, state, and local fiscal policies and regulations. Ongoing implementation



of the District's new Resource Allocation Model (RAM) continues to be a major focus of NOCE's resource planning efforts. The new resource allocation model empowered NOCE to further align resource allocation with institutional priorities and to have greater control and accountability for fiscal decisions. The state is facing numerous fiscal challenges in the coming years that may result in adjustments to resources. In response to these anticipated challenges, NOCE will continue to strive to achieve the highest degree of efficiency possible in allocating resources while seeking to protect the quality of instruction, maintain effective staffing levels, establish prudent reserves, and support critical student success efforts.

# **GENERAL FUND**

The General Fund is the primary operating fund of the district. It is used to account for those transactions that, in general, cover the full scope of operations of the district (instruction, administration, student services, maintenance and operations, etc.). The district's general fund budget for fiscal year 2021-22 as well as, for comparison, the actuals for fiscal year 2020-21 are provided below. A multi-year comparison is provided in the Appendix.

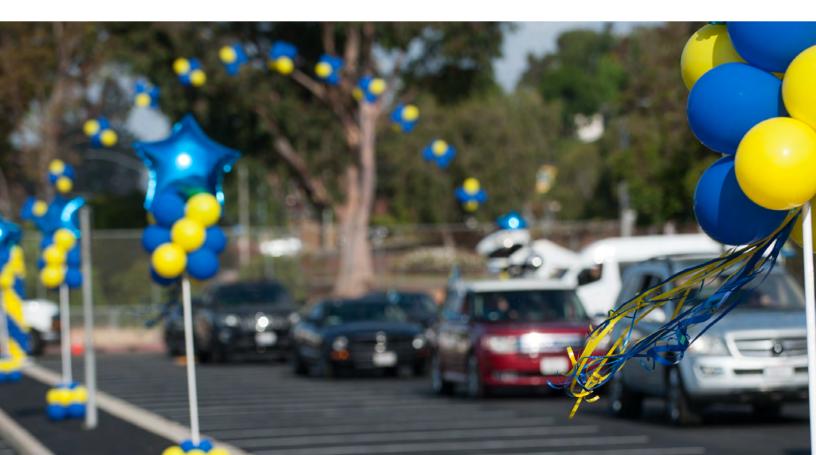
# Summary 2021 - 2022

	2021/2022 Budget	Budget as a % of Expenditures	2020/2021 Actual	Actual as a % of Expenditures
Beginning Balance	\$ 107,348,667	, 	\$ 93,547,510	
Revenues:				
Federal Revenue	51,076,610	13.89%	34,951,200	12.35%
State Revenue	169,087,926	45.98%	154,792,350	54.70%
Local Revenue	131,662,806	35.80%	128,504,269	45.41%
Total Revenues	351,827,342	95.67%	318,247,819	112.46%
Expenditures:				
Academic Management Salaries	10,436,053	2.84%	9,682,457	3.42%
Full-Time Faculty Salaries	70,696,621		68,173,443	24.09%
Part-Time Faculty Salaries	34,141,694		36,503,261	12.90%
Total Academic Salaries	115,274,368		114,359,161	40.41%
Classified Management Salaries	10,280,677	2.81%	9,787,299	3.47%
Classified Staff Salaries	53,076,564		49,349,856	17.44%
Confidential Staff Salaries	1,358,342		1,446,581	0.51%
Hourly Staff Salaries	8,649,214		8,583,795	3.04%
, Total Classified Salaries	73,364,797		69,167,531	24.46%
Employee Benefits	69,293,171	18.84%	66,022,978	23.33%
Total Salaries and Benefits	257,932,336	70.14%	249,549,670	88.20%
Supplies and Materials	18,551,951	5.04%	4,524,050	1.60%
Other Operating Expenses	63,337,261	17.22%	22,593,520	7.98%
Capital Outlay	27,951,710	7.60%	6,293,192	2.22%
Total Expenditures	367,773,258	100.00%	282,960,432	100.00%
Other Sources/(Uses):				
Interfund and Other Transfers In	4,415,282		7,612,460	
Gain from Sale of Fixed Assets	-		5	
Debt Retirement	(63,785	)	(50,737)	
Interfund and Other Transfers Out	(12,267,444	.)	(18,791,339)	
Student Financial Aid	(6,424,813	•	(10,256,619)	
Total Other Sources/(Uses)	(14,340,760		(21,486,230)	
Ending Balance/Contingency	\$ 77,061,991	_	\$ 107,348,667	

# GENERAL FUND SUBFUNDS

For purposes of flexibility, the district may establish any number of subfunds or accounts to constitute its General Fund; however, for financial reporting, these must be consolidated into either the Unrestricted Subfund or Restricted Subfund.

Division of the General Fund into two subfunds reflects the need to differentiate truly discretionary revenue from restricted revenue, while preserving a complete accounting of the financial operation and support of educational programs. Accordingly, restricted revenues (such as those for categorically-funded programs) are accounted separately from other general purpose moneys, but classified as a component of the total fund that provides instructional and support services.



# **GENERAL FUND DETAIL**

## 2021 - 2022

	_	Total	
	Unrestricted Funds	Restricted Funds	General Fund Budget
<b>Beginning Balance</b> Cumulative Categorical Settle-ups*	<b>\$ 102,716,133</b> (1,380,945)	<b>\$ 4,632,534</b> 1,380,945	107,348,667
Adjusted Beginning Balance	\$ 101,335,188	\$ 6,013,479	107,348,667
Revenues:			
Federal Revenue		51,076,610	51,076,610
State Revenue	112,808,914	56,279,012	169,087,926
Local Revenue	126,752,329	4,910,477	131,662,806
Total Revenues	239,561,243	112,266,099	351,827,342
Expenditures:			
Academic Management Salaries	8,894,928	1,541,125	10,436,053
Full-Time Faculty Salaries	67,151,210	3,545,411	70,696,621
Part-Time Faculty Salaries	29,614,673	4,527,021	34,141,694
Total Academic Salaries	105,660,811	9,613,557	115,274,368
Classified Management Salaries	8,793,053	1,487,624	10,280,677
Classified Staff Salaries	42,690,420	10,386,144	53,076,564
Confidential Staff Salaries	1,358,342		1,358,342
Hourly Staff Salaries	2,619,623	6,029,591	8,649,214
Total Classified Salaries	55,461,438	17,903,359	73,364,797
Employee Benefits	60,648,652	8,644,519	69,293,171
Total Salaries and Benefits	221,770,901	36,161,435	257,932,336
Supplies and Materials	3,260,625	15,291,326	18,551,951
Other Operating Expenses	25,075,833	38,261,428	63,337,261
Capital Outlay	4,800,265	23,151,445	27,951,710
Total Expenditures	254,907,624	112,865,634	367,773,258
Other Sources/(Uses):			
Interfund and Other Transfers In	2,827,212	1,588,070	4,415,282
Debt Retirement	(63,785)	-	(63,785)
Interfund and Other Transfers Out	(12,267,444)	-	(12,267,444)
Student Financial Aid	(87,384)	(6,337,429)	(6,424,813)
Total Other Sources/(Uses)	(9,591,401)	(4,749,359)	(14,340,760)
Ending Balance/Contingency	\$ 76,397,406	\$ 664,585	\$ 77,061,991

\* Cumulative Categorical Settle-ups are any amounts that the campuses contributed from their carryover funds towards that program for additional expenses. These are settled up in the Ending Fund Balance analysis annually. This number represents a cumulative settle-up.

# **Unrestricted General Subfunds**

The Unrestricted Subfund is used to account for resources available for the general purposes of district operations and support of its educational program.

The District's unrestricted general funds can be separated into ongoing and one-time in nature.

## DETAIL-UNRESTRICTED FUNDS 2021 - 2022

	Resource Allo	cation Model	One-Time	e Funds	
			Prior Year	2021-22 Hold	Total
	11200 (Ongoing) Funds	Self-Supporting Funds	(Carryover) Funds	Harmless Funds	Unrestricted General Funds
	Fullus	Fullus	Fullus	Fullus	General Fullus
Beginning Balance	\$-	\$-	\$ 102,716,133	\$-	\$ 102,716,133
Cumulative Categorical Settle-ups* Adjusted Beginning Balance	\$ -	\$ -	(1,380,945) \$ <b>101,335,188</b>	\$ -	(1,380,945) \$ <b>101,335,188</b>
Aujusted beginning balance	<u> </u>	<u> </u>	\$ 101,335,188	<u> </u>	\$ 101,335,188
Revenues:					
Federal Revenue	-	-	-	-	-
State Revenue	98,701,243	-	-	14,107,671	112,808,914
Local Revenue	123,073,600	3,678,729	-	-	126,752,329
Total Revenues	221,774,843	3,678,729	-	14,107,671	239,561,243
Expenditures:					
Academic Management Salaries	8,894,928	-	-	-	8,894,928
Full-Time Faculty Salaries	67,109,578	-	41,632	-	67,151,210
Part-Time Faculty Salaries	29,469,533	7,000	138,140	-	29,614,673
Total Academic Salaries	105,474,039	7,000	179,772	-	105,660,811
Classified Management Salaries	7,780,754	76,054	936,245	-	8,793,053
Classified Staff Salaries	41,568,659	553,281	568,480	-	42,690,420
Confidential Staff Salaries	1,358,342	-		-	1,358,342
Hourly Staff Salaries	1,664,800	331,860	622,963	-	2,619,623
Total Classified Salaries	52,372,555	961,195	2,127,688		55,461,438
Employee Benefits	59,670,835	266,971	710,846		60,648,652
Total Salaries and Benefits	217,517,429	1,235,166	3,018,306		221,770,901
Supplies and Materials	1,890,481	671,947	698,197	-	3,260,625
Other Operating Expenses	13,276,375	1,756,851	10,042,607	-	25,075,833
Capital Outlay	866,332	110,232	3,823,701	-	4,800,265
Total Expenditures	233,550,617	3,774,196	17,582,811	-	254,907,624
Other Sources/(Uses):					
Interfund and Other Transfers In	2,622,745	204,467	-	-	2,827,212
Debt Retirement	(54,785)	(9,000)	-	-	(63,785)
Interfund and Other Transfers Out	(2,041,149)	(-,,	(10,226,295)	-	(12,267,444)
Student Financial Aid	(_,; ; ; ; ; ; ; ; ; ; ; ; ; ; ; ; ; ; ;	-	(87,384)	-	(87,384)
Total Other Sources/(Uses)	526,811	195,467	(10,313,679)		(9,591,401)
Ending Balance/Contingency	\$ (11,248,963)	\$ 100,000	\$ 73,438,698	\$ 14,107,671	\$ 76,397,406

\* Cumulative Categorical Settle-ups are any amounts that the campuses contributed from their carryover funds towards that program for additional expenses. These are settled up in the Ending Fund Balance analysis annually. This number represents a cumulative settle-up.



The Ongoing and Self-Supporting Funds are part of the District's Resource Allocation Model. This activity makes up the structural analysis of the District. More information on the components of the Resource Allocation Model are included in subsequent sections of this book. The Prior Year (or Carryover) Funds and the 2021-22 Hold Harmless funds are considered one-time funds. The One-Time Funds are not considered on-going as they have no ongoing funding source associated with their activity. The planned uses of One-time and carryover funds are discussed in the section on Prior Year Funds.

# **Restricted General Subfunds**

The Restricted Subfund is used to account for resources available for the operation and support of the educational programs that are specifically restricted by laws, regulations, donors, or other outside agencies as to their expenditure. Restricted moneys are generally from an external source that requires the moneys be used for specific purposes.

The District's restricted funds can be separated into two groups:

- Categorical funds which earn revenue based on the expenses as they are incurred
- Other Restricted funds which provide revenue for specific purposes, thus the unused balances can be accumulated since the revenue is considered earned when received.

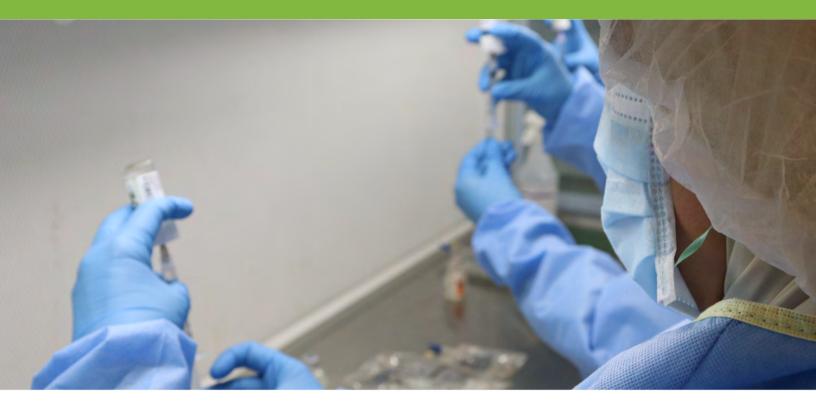


**PAGE 43** 

## 2021 - 2022

	Categorical Funds		F	Other Restricted Funds	To	tal Restricted Fund Budget
Beginning Balance	\$	(1,380,945)	\$	6,013,479	\$	4,632,534
Cumulative Categorical Settle-ups*		1,380,945				1,380,945
Adjusted Beginning Balance	\$	-	\$	6,013,479	\$	6,013,479
Revenues:						
Federal Revenue		50,935,825		140,785		51,076,610
State Revenue		51,287,970		4,991,042		56,279,012
Local Revenue		19,083		4,891,394		4,910,477
Total Revenues	1	.02,242,878		10,023,221		112,266,099
Expenditures:						
Academic Management Salaries		1,120,332		420,793		1,541,125
Full-Time Faculty Salaries		3,545,411		-		3,545,411
Part-Time Faculty Salaries		4,526,521		500		4,527,021
Total Academic Salaries		9,192,264		421,293		9,613,557
Classified Management Salaries		1,248,322		239,302		1,487,624
Classified Staff Salaries		7,829,074		2,557,070		10,386,144
Confidential Staff Salaries		-		-		-
Hourly Staff Salaries		5,852,959		176,632		6,029,591
Total Classified Salaries		14,930,355		2,973,004		17,903,359
Employee Benefits		7,322,951		1,321,568		8,644,519
Total Salaries and Benefits		31,445,570		4,715,865		36,161,435
Supplies and Materials		8,681,856		6,609,470		15,291,326
Other Operating Expenses		37,298,087		963,341		38,261,428
Capital Outlay		18,450,204		4,701,241		23,151,445
Total Expenditures		95,875,717		16,989,917		112,865,634
Other Sources/(Uses):						
Interfund and Other Transfers In		28,404		1,559,666		1,588,070
Debt Retirement		-		-		-
Interfund and Other Transfers Out		-		-		-
Student Financial Aid		(6,337,429)		-		(6,337,429)
Total Other Sources/(Uses)	_	(6,309,025)		1,559,666		(4,749,359)
Ending Balance/Contingency	\$	58,136	\$	606,449	\$	664,585

\* Cumulative Categorical Settle-ups are any amounts that the campuses contributed from their carryover funds towards that program for additional expenses. These are settled up in the Ending Fund Balance analysis annually. This number represents a cumulative settle-up.



# **Categorical Funds**

The District is the recipient of numerous grants in support of various educational services and goals. These funds are maintained separately by program. A listing of the anticipated grants for the 2021-22 fiscal year are provided in the Current Year Grant Detail section.

# **Other Restricted Funds**

These are comprised of the following items, which may or may not be associated with grant activity. However, since all of these "other restricted funds" can carryover their unspent funds, they are also part of the discussion in the ending fund balance section.

- Associated with Grant Activity (Included in the Grants listing)
  - Instructional Equipment funds received from the State
  - Veterans Services funds to be distributed as directed
  - · Administrative Allowances associated with federal financial aid
- Not Associated with Grant Activity
  - Health Services Fees
  - Parking Fees
  - Restricted Lottery funds received from the State

# RESOURCE ALLOCATION MODEL

In the prior year, the District implemented a new internal Resource Allocation Model (RAM) in efforts to more clearly align ongoing activities within each of its budget centers.

## Principles

These are the guiding principles that were developed for the new allocation model.

- Recognize the District as the fiscal entity while honoring the unique legacy and culture of each institution
- Use planning and goals to drive the budget process
- Ensure that resource allocation decisions align with the type of funding
- · Consider both the inputs and outcomes of proposed budget decisions
- Regularly assess operations and use data to inform the decision-making and planning processes
- Incentivize innovation and program development
- Take a long-term perspective
- · Be transparent, simple and easy to explain

## **RAM Structure**

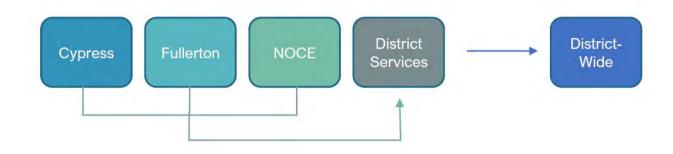
The RAM is a revenue allocation model. It incorporates:

- Student Centered Funding Formula (SCFF) apportionment revenues
- Other state revenues
- Local revenues

It then uses those revenues to cover expenses:

- District-wide shared costs
- All personnel & operating costs by budget center

## **Budget Centers**



The RAM establishes 4 Budget Centers:

- Cypress College
- Fullerton College
- North Orange Continuing Education
- District Services

The three educational centers contribute revenue towards district services, creating the 4 operational budget centers. The 4 budget centers then all share in covering the costs identified as institutional, or district-wide costs.

## PROPOSED RESOURCE ALLOCATION MODEL BUDGET SUMMARY

## 2021-2022

		<u>DW</u>		<u>DS</u>		<u>CC</u>		<u>FC</u>		NOCE		<u>Total</u>
Revenues	\$	8,405,325	\$	20,468,794	\$	75,588,101	\$	99,114,127	\$	22,877,225	\$	226,453,572
Net Chargebacks		-		812,530		78,635		204,919		(1,096,084)		-
		8,405,325		21,281,324		75,666,736		99,319,046		21,781,141		226,453,572
Expenses		8,280,325		20,875,433		81,048,930		105,249,087		22,324,823		237,778,598
Contingencies		125,000		405,891		-		100,000		55,000		685,891
		8,405,325		21,281,324		81,048,930		105,349,087		22,379,823		238,464,489
Net Available Revenue Net Transfers In/(Out) to Supplement		-		-		(5,382,194)		(6,030,041)		(598,682)		(12,010,917)
Self-Supporting Operations		-		-		-		-		176,063		176,063
Structural Deficit	\$	-	\$	-	\$	(5,382,194)	\$	(6,030,041)	\$	(422,619)	\$	(11,834,854)
Backfill from One-Time Sources						2 504 229		4 820 041		1 015 797		10.250.050
Emergency Provisions Funding	ć		ć		ć	3,504,228	ć	4,839,041	ć	1,915,787	ć	10,259,056
Balance	\$	-	Ş	-	Ş	(1,877,966)	Ş	(1,191,000)	Ş	1,493,168	Ş	(1,575,798)

This table provides a slightly more expanded view of the components of the RAM.

	District	wide	District Serv	rices		Cypress Colle	ege		Fullerton Coll	ege	N.	Orange Cont. E	ducation		Total
	\$	%	\$	%		\$	%		\$	%		\$	%		\$
Revenues															
SCFF 2021-22 Estimated State Apportionment	\$-	0.00%	s -	0.00%	Ś	79,330,409	38.01%	Ś	105,219,375	50.41%	Ś	24,176,547	11.58%	Ś	208,726,331
Other Unrestricted Revenue	\$ -	0.00%		1.93%		7,173,422	40.47%		8,207,829	46.30%		2,004,108	11.31%	· ·	17,727,241
Subtotal Revenue, 1	\$ -	0.00%	, ,	0.15%	<u> </u>	86,503,831	38.20%	<u> </u>	113,427,204	50.09%		26,180,655	11.56%	<u> </u>	226,453,572
	<u>,</u>	0.000/	÷ 20.045.224	0.050	~	(0.004.004)	20.264			50.460/	4	(2.424.744)	44 500/		
Revenue Allocation to District Services, 9.25%	<u></u> - <b>\$</b> -	0.00%		9.25%		(8,001,604)	38.26%	_	(10,492,016)	50.16%		(2,421,711)	11.58%	<u> </u>	-
Subtotal Revenue, 2	Ş -	0.00%	\$ 21,257,213	9.38%	Ş	78,502,227	34.67%	Ş	102,935,188	45.46%	Ş	23,758,944	10.49%	Ş	226,453,572
Contribution towards Districtwide Expenditures	\$ 8,405,325	100.00%	1 ( / - /	-9.38%		(2,914,126)	-34.67%	<u> </u>	(3,821,061)	-45.46%	<u> </u>	(881,719)	-10.49%	\$	-
Subtotal Revenue, 3	\$ 8,405,325	3.71%	\$ 20,468,794	9.04%	\$	75,588,101	33.38%	\$	99,114,127	43.77%	\$	22,877,225	10.10%	\$	226,453,572
Chargebacks between budget centers															
FC Chargebacks	Ś -							Ś	204,919		\$	(204,919)		\$	-
CC Chargebacks	\$ -				Ś	243,348			- ,		Ś	(243,348)		Ś	-
NOCE Chargebacks	\$ -		\$ (162,620)		\$	(36,708)					\$	199,328		\$	-
DS Chargebacks	\$ -		\$ 975,150		\$	(128,005)					\$	(847,145)		\$	-
Net Chargebacks	\$ -		\$ 812,530		\$	78,635		\$	204,919		\$	(1,096,084)		\$	-
Final Revenue Allocation	\$ 8,405,325	3.71%	\$ 21,281,324	9.40%	\$	75,666,736	33.41%	\$	99,319,046	43.86%	\$	21,781,141	9.62%	\$	226,453,572
<u>Expenditures</u>															
Position Control Expenses	\$ -	0.00%	\$ 16,508,729	9.33%	\$	64,145,439	36.25%	\$	81,487,425	46.05%	\$	14,805,113	8.37%	\$	176,946,706
Other Operating Expenses	\$ 8,405,325	13.66%	\$ 4,772,595	7.76%	\$	16,903,491	27.48%	\$	23,861,662	38.79%	\$	7,574,710	12.31%	\$	61,517,783
Total Expenditures	\$ 8,405,325	3.52%	\$ 21,281,324	8.92%	\$	81,048,930	33.99%	\$	105,349,087	44.18%	\$	22,379,823	9.38%	\$	238,464,489
Total Net Available Revenue	\$ -	0.00%	\$-	0.00%	\$	(5,382,194)	44.81%	\$	(6,030,041)	50.20%	\$	(598,682)	4.98%	\$	(12,010,917)
Intrafund Transfers In/Out (To supplement Exp.)								-			-				
Intrafund Transfer In to 11200	\$-		\$-		Ś	-		\$	-		\$	-		\$	-
Intrafund Transfer Out from 11200	\$ -		\$-		\$	-		\$	-		\$	(28,404)		\$	(28,404)
Intrafund Transfer In to Self-Supporting	\$ -		\$-		Ś	-		\$	-		Ś	204,467		\$	204,467
Intrafund Transfer Out from Self-Supporting	\$-		ş -		\$	-		\$	-		\$			Ś	-
Total Intrafund Transfers	\$ -	· · · · · · · · · · · · · · · · · · ·	\$-		\$	-		\$	-		\$	176,063		\$	176,063
Final Net Available Revenue	\$ -	0.00%	\$-	0.00%	\$	(5,382,194)	45.48%	\$	(6,030,041)	50.95%	\$	(422,619)	3.57%	\$	(11,834,854)

## REVENUES

For fiscal year 2021-22, the District expects to have \$226.45 million in revenues, which have been identified by budget center, either directly or by allocation formula. Those revenues form the basis for determining the operating budgets by each budget center. All revenue is considered District revenue because the district is the legal entity authorized by the State of California to receive and expend income and to incur expenses. However, the majority of revenue is provided by the taxpayers of California for the sole purpose of providing educational services to the communities and students served by the District. Services such as classes, programs, and student services are, with few exceptions, the responsibility of the colleges. It is the intent of the RAM to allocate the majority of funds to the campuses in order to provide those educational services. The model intends to provide an opportunity to maximize resource allocation decisions at the campus level. Each campus president is responsible for the successful operation and performance of their college or center as it relates to resource allocation and utilization. The purpose and function of the District Services in this structure is to maintain the fiscal and operational integrity of the District and its individual colleges and centers and to facilitate campus operations so that their needs are met and fiscal stability is assured. District Services is responsible for providing certain centralized functions, both to provide efficient operations as well as to assist in coordination between District Services and the campuses. Examples of these services include; human resources, business operations, fiscal and budgetary oversight, procurement, construction and capital outlay, educational services, and information technology.

# **Student-Centered Funding Formula (SCFF) Revenue**

Basic Allocation	\$ 11,334,962
Base Allocations	
Credit FTES	109,933,663
Special Admit	2,977,290
Non-Credit FTES	9,249,486
CDCP	 13,326,124
Total Basic + Base Allocations	146,821,525
Supplemental	40,205,532
Student Success	21,699,274
SCFF Projected Earned Allocation	\$ 208,726,331

SCFF Revenue is the amount anticipated to be received by the District as State Apportionment. Apportionment is the primary source of revenue for the District. NOCCCD's total apportionment is comprised of property tax revenues, student enrollment fees, and a state allocation, calculated using the Student Centered Funding Formula. The SCFF uses FTES and student headcount data to calculate the apportionment. We have used estimated FTES targets for each college for the upcoming academic year to allocate the base funding and have applied assumptions to the headcounts that are used for the additional SCFF components. The SCFF revenue is computed in three parts:

 Base Allocation (70% of the SCFF): This is the enrollment-based component that is most similar to the prior, SB361-based, funding formula. It is the sum of a Basic Allocation funding, derived from the number of colleges and centers in a district, as well as its size, and its funding for Credit, non-Credit\*, CDCP\*, Incarcerated, and Special Admit FTES.

\*Noncredit & CDCP are funded 100% from the Base Allocation and do not participate fully in the other 2 components of the SCFF.

• Supplemental Allocation (20% of the SCFF): This is the component of the SCFF that targets equity of access and opportunity for low-income students.



 Student Success Allocation (10% of the SCFF): This is the component of the SCFF that targets and incentivizes successful outcomes of California Community College students. This allocation is based on a district's performance in the following eight outcome metrics: Associate's Degrees, Bachelor's Degrees, Associate's Degrees for Transfer, Credit Certificates, Completion of 9+ CTE Units, Transfer, Completion of Transfer Level Math & English in the first year, and Achievement of Regional Living Wage.

The assumptions used for the SCFF are:

- FTES funding is calculated based on the actual FTES reported for each period. This is the earned SCFF funding. FTES on which we'll be funded from the State will be the same as FY 19-20. Due to the challenges faced by districts to hold classes adapting to the restrictions on in-person classes under the current COVID-19 pandemic, the State Chancellor's office has permitted districts the opportunity to apply for an emergency conditions allowance. This allowance permits districts to request that FTES from a period prior to the onset of the emergency condition be used for apportionment funding purposes. The District has applied for that allowance and expects to use that allowance for the upcoming academic year. Additional funding received as a result of the application of the emergency conditions allowance will be used to supplement the RAM.
- 19-20 headcounts are used for the Supplemental and Success components of the SCFF, which is in line with the advanced calculations prepared by the state. Ultimately, the headcounts for funding will use the actual
- 20-21 submitted data.
   The allocated SCFF revenue is limited to the earned revenue.



## Hold Harmless Allocation

As part of the multi-year transition into the new SCFF, a provision was added to ensure that districts would receive no less than they did for 2017-18, plus COLA, which is 2.71% for 2018-19 and 3.26% for 2019-20, 0.00% for 2020-21, and 5.07% for 2021-22. Funds received under the hold harmless allocation have not been used in the ongoing funding incorporated into the RAM.

The District will use the hold harmless funding to supplement RAM, if needed, and has included it in the discussions of uses for one-time funding. The hold harmless funding has been extended and is expected to end after fiscal year 2024-25.

## Additional schedules Provided in the Appendix

- SCFF Calculator for the District
- SCFF calculations allocated to the campuses
- FTES trends
- Headcount trends for Supplemental Allocation
- Headcounts for Student Success Allocation

## **Other Unrestricted Revenues**

The RAM also includes additional state revenues received as well as local revenues earned.

	Distri	ctwide	District Se	rvices	Cypress College		Fullerton Co	ollege	N. Orange Co	ont. Ed.	Total
	\$	%	\$	%	\$	%	\$	%	\$	%	\$
State Revenue	<u> </u>		<u>.</u>				. <u> </u>				·
Enrollment Fee Waiver	\$-	0.0%	<u>s</u> -	0.0%	\$ 208,641	35.9%	\$ 285,453	49.1%	\$ 87,733	15.1%	\$ 581,827
Full-Time Faculty Hiring Funds 2018-19	\$-	0.0%	•	0.0%	. ,	35.9%		49.1%		15.1%	
Part-Time Faculty Compensation	\$ -	0.0%		0.0%		35.9%		49.1%		15.1%	
Lottery	\$-	0.0%			\$ 1,854,176		\$ 2,536,790	49.1%		15.1%	
Mandated Costs	\$-	0.0%	•	0.0%		35.9%		49.1%			\$ 1,029,857
Total		0.0%			\$ 3,426,363		\$ 4,687,777		\$ 1,440,772		\$ 9,554,912
Self-Supporting/Local Revenue											
Allocated from DW Activity											
Interest & Investment Income	\$-	0.0%	\$-	0.0%	\$ 358,597	35.9%	\$ 490,614	49.1%	\$ 150,789	15.1%	\$ 1,000,000
Miscellaneous DW	\$-	0.0%	\$-	0.0%	\$ 3,586	35.9%	\$ 4,906	49.1%	\$ 1,508	15.1%	\$ 10,000
Sub Total Alloc. From DW Acty	\$-	0%	\$-	0%	\$ 362,183	36%	\$ 495,520	49%	\$ 152,297	15%	\$ 1,010,000
Budget Center Activity											
Class Audit Fees	\$-	0%	\$-	0%	\$ 1,000	100%	\$-	0%	\$-	0%	\$ 1,000
Coin Operated Copier	\$ -	0%	\$ -	0%	\$ -	0%	\$ 35,000	100%	\$-	0%	\$ 35,000
Community Service Classes	\$-	0%	\$-	0%	\$-	0%	\$ 25,000	100%	\$-	0%	\$ 25,000
Continuing Education Tuition Classe	\$-	0%	\$-	0%	\$-	0%	\$-	0%	\$ 87,500	100%	\$ 87,500
Contract Instructional Services	\$-	0%	\$-	0%	\$ 10,069	9%	\$ 100,000	91%	\$-	0%	\$ 110,069
Contractor Commission	\$-	0%	\$-	0%	\$ 150,000	100%	\$-	0%	\$-	0%	\$ 150,000
Contrib, Gifts, Grants, & Endowment	\$-	0%	\$-	0%	\$-	0%	\$-	0%	\$-	0%	\$-
Enrollment Status Verification	\$-	0%	\$-	0%	\$ 2,600	100%	\$-	0%	\$-	0%	\$ 2,600
Graduation Application Fee	\$-	0%	\$-	0%	\$ 100	100%	\$-	0%	\$-	0%	\$ 100
Health Services	\$-	0%	\$-	0%	\$ 20,000	33%	\$ 40,000	67%	\$-	0%	\$ 60,000
Instructional Materials Fees	\$-	0%	\$-	0%	\$ 163,060	100%	\$-	0%	\$-	0%	\$ 163,060
International Student Appl. Fee	\$-	0%	\$-	0%	\$-	0%	\$-	0%	\$-	0%	\$-
Miscellaneous	\$-	0%	\$ 286,816	31%	\$ 71,200	8%	\$ 560,449	61%	\$ 2,000	0%	\$ 920,465
Non-Resident Tuition	\$-	0%	\$-	0%	\$ 983,600	40%	\$ 1,500,000	60%		0%	\$ 2,483,600
Other Contract Services	\$-	0%	\$-	0%	\$ 23,150	12%	\$ 11,102	6%	\$ 165,000	83%	\$ 199,252
Other Student Fees & Charges	\$-	0%	\$-	0%	\$ 11,500	28%	\$ 30,000	72%		0%	\$ 41,500
Baccalaureate Degree Enroll. Fees	\$-	0%	\$-	0%	\$ 30,000	100%	\$-	0%	\$-	0%	\$ 30,000
Miscellaneous District Services	\$-	0%	\$-	0%	\$-	0%	\$-	0%	\$-	0%	\$-
Parking Meters & Fines	\$-	0%	\$-	0%	\$-	0%	\$-	0%	\$-	0%	\$-
Refund Processing Fees	\$-	0%	\$-	0%	\$-	0%	\$-	0%	\$-	0%	\$-
Rentals & Leases	\$-	0%	\$ 55,066	3%	\$ 1,500,000	90%	\$ 113,574	7%		0%	\$ 1,668,640
Return Check Charges	\$-	0%	•	0%		0%		0%		100%	
Student Records	\$-	0%	\$-	0%	\$ 60,000	33%	\$ 118,793	66%	\$ 2,500	1%	
Vending Commissions	\$-	0%		0%	\$-	0%		0%		100%	· · ·
Sub-Total Budget Center Acty	\$-	0%	\$ 341,882	6%	\$ 3,026,279	49%	\$ 2,533,918	41%	\$ 260,250	4%	\$ 6,162,329
Total	\$-	0.0%	\$ 341,882	5.0%	\$ 3,388,462	47.0%	\$ 3,029,438	42.0%	\$ 412,547	6.0%	\$ 7,172,329
Carry Over Revenue/Prior Year Adj.											
Interfund Transfers In	\$-	0.0%	-	0.0%		35.9%		49.1%		15.1%	
Intrafund Transfers In	\$-	0.0%		0.0%		35.9%	· ·	49.1%		15.1%	
Total	\$-	0.0%	\$ -	0.0%	\$ 358,597	36.0%	\$ 490,614	49.0%	\$ 150,789	15.0%	\$ 1,000,000
Total Unrestricted Revenue	\$-	0%	\$ 341,882	1.9%	\$ 7,173,422	40.5%	\$ 8,207,829	46.3%	\$ 2,004,108	11.3%	\$ 17,727,241

State Revenues included are allocated to the campuses based on its proportion of the District's SCFF Base Allocation.

- <u>Enrollment Fee Waivers:</u> This budget is made up of 2% of the enrollment fees collected, which are not used to off-set the apportionment calculation, and the amount received from the State for the 2% that otherwise would have been collected from students had they not received fee waivers.
- <u>Full-Time Faculty Hiring Funds 2018-19</u>: Funds tied to a calculated increase in the Faculty Obligation Number by the state. This allocation was received in 2018-19 and continues to be received at the same level, with no COLA applied.
- <u>Part-Time Faculty Compensation</u>: Comprised of reimbursements for office hours and health benefits, and an allocation for compensation. The final amount the District will receive will be based on the total claims submitted system wide against the available funds. We have based our estimate on the prior year allocations, reduced by 15%factoring in estimated reductions from the state. Ongoing funding for part-time faculty hours has been added to the 2021-22 State budget and we've included an estimate of the District's share of those funds.
- <u>Lottery (Unrestricted portion)</u>: The unrestricted lottery revenue is considered part of the core revenue that is used to fund operations. The District's total allocation is based on FTES and incorporates the early lottery estimates from the state.
- <u>Mandated Costs</u>: Allocation based on funded FTES, as part of a block grant to cover compliance costs incurred during 2021-22. Based upon the many uncertainties over the mandated claim process, including the State Controller's Office audits of these claims, the District has elected to opt into the more certain funding offered by participation in the block grant.

### **Local Revenues**

- <u>Districtwide Activity</u> revenues consist primarily of interest earned and are allocated in a manner similar to State Revenues discussed above.
- <u>Budget Center Activity</u> are funds that are received for various activities. Each budget center determined their revenue estimates based on their experiences. This also consists of self-supported activities that bring in revenue and are expected to cover their own costs.
- <u>Intrafund Transfers</u> is currently comprised of funds received as RDA revenue that we are contributing towards ongoing resources in the RAM. Allocations are made to the campuses for this contribution on the same basis as the State Revenues discussed above.

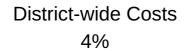
## **Revenue to the District Office**

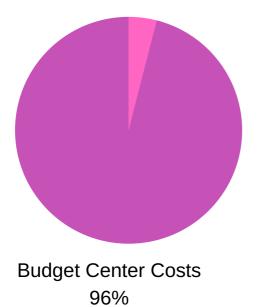
District Services is considered a budget center and is funded based on an agreed-upon allocation of 9.25% of the revenues from the campuses. As part of the implementation of the RAM, several factors were considered in determining an appropriate percentage, including information on the level of service and allocations at other districts. While the District's allocations appeared low compared to the other districts surveyed, higher allocations negatively impacted one or more of the campuses taking them to potential deficits. Therefore, consideration was given to provide an allocation that was sufficient to allow District Services to operate as a budget center yet still leave each campus able to maintain its operations at the current levels (prior to any future increases in costs).

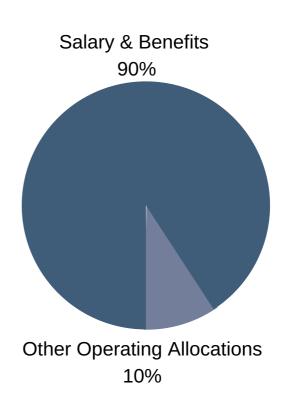
# **EXPENSES**

The expenses in the RAM are broken out by budget center as well as the shared district-wide expenses. The table below provides a summary of those expenses.

	Districtw	ide	District Servi	ces	Cypress Coll	ege	Fullerton Col	lege	N. Orange Cor	t. Ed.	Total	
	\$	%	\$	%	\$	%	\$	%	\$	%	\$	%
Position Control Salary & Benefits Other Operating Expenses Extended Day and Other Personnel	\$ -	0%	\$ 16,508,729	78%	\$ 64,145,439	79%	\$ 81,487,425	77%	\$ 14,805,113	66%	\$ 176,946,706	74%
Salary & Benefits	\$-	0%	\$ 461,381	2%	\$ 12,417,361	15%	\$ 17,595,743	17%	\$ 6,707,225	30%	\$ 37,181,710	16%
Other Expenses	\$ 8,405,325	100%	\$ 4,311,214	20%	\$ 4,486,130	6%	\$ 6,265,919	6%	\$ 867,485	4%	\$ 24,336,073	10%
Total Other Operating Expenses	\$ 8,405,325	100%	\$ 4,772,595	22%	\$ 16,903,491	21%	\$ 23,861,662	23%	\$ 7,574,710	34%	\$ 61,517,783	26%
Total Expenditures	\$ 8,405,325	4%	\$ 21,281,324	9%	\$ 81,048,930	34%	\$ 105,349,087	44%	\$ 22,379,823	9%	\$ 238,464,489	100%







\*

### **District-wide Expenses**

Districtwide expenses are currently ~4% of the RAM expenses. The table below shows the different types of costs that have been identified and determined to be shared across all entities within the district.

### DISTRICT-WIDE EXPENSES IN FUND 11200 (On-going Budget Only)

Sabbatical Replacement Costs Related Activity (Additional Duty Days for Faculty) Subtotal 10000's Retiree Medical Benefits Contribution from Retiree OPEB Trust Net Retiree Medical Benefits Cost Part-time Faculty Insurance Fringe Benefits Clearing Adjustments/Fees from STRS	\$	Budget 2020-21 300,000 350,000 650,000 5,686,877 - 5,686,877		2020-21 43,920.60 342,078.42 385,999.02	\$	Budget <u>2021-22</u> 300,000 350,000 650,000
Related Activity (Additional Duty Days for Faculty) Subtotal 10000's Retiree Medical Benefits Contribution from Retiree OPEB Trust Net Retiree Medical Benefits Cost Part-time Faculty Insurance Fringe Benefits Clearing	\$	350,000 650,000 5,686,877 -	\$ \$ \$	342,078.42 385,999.02	\$	350,000
Subtotal 10000's Retiree Medical Benefits Contribution from Retiree OPEB Trust Net Retiree Medical Benefits Cost Part-time Faculty Insurance Fringe Benefits Clearing		650,000 5,686,877 -	\$ \$	385,999.02		
Retiree Medical Benefits Contribution from Retiree OPEB Trust Net Retiree Medical Benefits Cost Part-time Faculty Insurance Fringe Benefits Clearing		5,686,877	\$	·		650.000
Contribution from Retiree OPEB Trust Net Retiree Medical Benefits Cost Part-time Faculty Insurance Fringe Benefits Clearing		-		F 270 202 14		
Contribution from Retiree OPEB Trust Net Retiree Medical Benefits Cost Part-time Faculty Insurance Fringe Benefits Clearing		-		F 170 101 11		
Net Retiree Medical Benefits Cost Part-time Faculty Insurance Fringe Benefits Clearing		-	ć	5,278,202.14		5,710,679
Part-time Faculty Insurance Fringe Benefits Clearing		5 686 877	\$	-		(3,000,000) *
Fringe Benefits Clearing		5,000,077	\$	5,278,202.14		2,710,679
		215,000	\$	154,189.02		215,000
Adjustments/Fees from STRS		-	\$	1,074,054.17		1,000,000
•		-	\$	38,285.97		35,000
Fees from PERS		-	\$	3,576.74		3,500
Load Banking Benefits Accrual Adjustment		-	\$	13,122.54		10,000
Subtotal 30000's		5,901,877	\$	6,561,430.58		3,974,179
Other (Memberships for Contract Employees)		6,000	\$	1 600 00		6,000
Other (Memberships for Contract Employees)		40,000	ې \$	1,600.00 45,073.96		
Recruiting Budget						40,000
Fingerprinting		25,000	\$	8,667.00		25,000
Sabbatical Bond Reimbursements		3,000	\$	2,908.00		3,000
Districtwide Memberships		160,000	\$	154,096.10		160,000
Audit Expenses		111,200	\$	119,700.00		132,000
Information & Emergency Communication System (One Call)		45,000	\$	44,375.04		45,000
Sewer Expenses		99,000	\$	92,976.23		99,000
Additional Attorney Expenses		350,000	\$	-		350,000
Waste Disposal		160,000	\$	130,360.50		160,000
Election Expense		150,000	\$	271,994.70		150,000
Ride Share (AQMD)		120,000	\$	12,520.48		120,000
Student Insurance		217,101	\$	217,101.00		212,759
Employee Assistance Program		30,000	\$	23,059.38		60,000
Interest		70,000	\$	54,002.70		70,000
Life insurance		150,000	\$	150,000.00		150,000
Mandated Fees from PERS (for reports)		-	\$	5,350.00		5 <i>,</i> 350
County Payroll Postage Charges		-	\$	4,436.42		4,436
DW IT Expenses						1,473,601 <sup>-</sup>
Subtotal 50000's		1,736,301	\$	1,338,221.51		3,266,146
EC Child Caro Contor Contribution (8/4 4/44/00)		250.000	¢	250 000 00		250 000
FC Child Care Center Contribution (B/A 4/14/09)		250,000	\$	250,000.00		250,000
Hospitality		140,000	\$	61,301.41		140,000
Subtotal 70000's		390,000	\$	311,301.41		390,000
EEO Plan Implementation		25,000	\$	-		25,000
Student Success		100,000	\$	-		100,000
Subtotal 79000's (Contingencies)		125,000	\$	-		125,000
Total Districtwide Expenses	\$	8,803,178	Ś	8,596,952.52	\$	8,405,325
STRS on behalf payments from the State	Ť	2,000,270		7,834,771.00	Ŷ	
Total				6,431,723.52		

\* Contribution from Retiree OPEB Trust: Expected to be provided from the OPEB Trust towards the cost of the pay as you go retiree medical costs.

\*\* DW IT Expenses: These costs are associated with specified items which have been identified as being used throughout the District. The items were vetted by the District's Technology Committee and the Budget Officers, and has been recommended by CBF and DCC for inclusion in the shared Districtwide expenses.

\*\*\* STRS on behalf payments from the State are contributions made on behalf of schools towards the STRS liability and we are required to record our proportionate share as expense and matching revenues, resulting in a zero net effect on resources.

### **Personnel in Position Control**

The budget center operating expenses are comprised primarily of personnel costs. The district's budgets for permanent positions are identified as position control and represent 74% of the budget center operational costs.

The employee groups included in position control are:

- Full-Time Faculty
- Classified staff
- Confidential staff
- Academic managers
- Classified managers
- Executives

• Temporary Special Positions (including instructors, project coordinators, and directors) At the time of preparation of the position control for the 2021-22 fiscal year, the following number of positions and salary & benefits costs were budgeted in the funds that are part of the RAM. This includes all active positions budgeted in the RAM, some of which may have been vacant at the time this data was prepared and have since been filled and other positions that may have since become vacant. Increases based on step and column movements have also been incorporated.

		В	udgeted Cost	
<u>Classification</u>	<u>FTE</u>		(in millions)	<u>%</u>
Full-Time Faculty	562.48	\$	83.040	50.1%
Classified Staff	521.37	\$	57.175	34.5%
Confidential Staff	14.75	\$	1.930	1.2%
Managers - Academic	42.01	\$	9.515	5.7%
Managers - Classified	53.95	\$	10.589	6.4%
Executives	6.75	\$	2.436	1.5%
Temporary Special Positions	8.50	\$	0.916	0.6%
Grand Total	1,209.81	\$	165.601	100.0%

Adjunct Faculty are another major component of personnel costs. These are included as part of extended day costs and are budgeted separately from position control, as part of the other operating budgets.

#### **Full-Time Faculty**

While most positions are determined based on the needs of the budget centers, there is a compliance component to the full-time faculty positions district-wide. A faculty obligation number (FON) is set by the state each year, based on the prior year's FON modified by changes in the FTES. The District must meet its FON or face paying a penalty. Our compliance FON for the 2021-22 year is 520.2. Full-time Instructors teaching credit classes, as well as full-time counselor positions are considered towards this obligation.

	Full-Time Faculty								
RAM	RAM Categorical Tota								
562.48	28.52	591.00							

Of the 591 full-time faculty positions we have budgeted, 545 of the positions will be counted towards our FON. Therefore, we are currently in compliance with the required faculty obligation number.

#### **Other Operating Expenses**

The remaining operating budgets for each budget center are those costs outside of position control.

#### Personnel in Other Operating Expenses

This includes estimated costs for Adjunct Faculty and other temporary hourly personnel. 60% of the other operating budgets is for planned additional personnel costs, primarily budgeted for extended day costs. Historically, the campuses received an ongoing allocation as part of the budget process. That allocation only covered part of the total amounts spent on extended day and the campuses were dependent on using carryover funds to supplement these costs. The campuses have been working on enrollment management, which includes assessing methods for determining the use of extended day to help meet their needs. While the campuses have budgeted \$34.5 million of their RAM resources towards extended day costs, they continue to assess these budgets and will be using their carryover funds to supplement their needs.

As part of the implementation of the new Resource Allocation Model, each budget center is responsible for covering any increases in personnel costs, such as the costs of any negotiation settlements and increases in health plan costs.

#### Other Expenses

The remaining 40% of the Other Operating budgets for the budget centers go towards covering the costs of departmental and campus office and maintenance needs. The budget centers also may set aside some contingency funds to offset potential, yet unquantified costs.

#### Additional Information Provided in the Appendix

- Total position counts and costs across all funds
- Employee count trends

## Intrafund/Interfund Transfers

Budget Centers may have need of supplementing their programs, whether within the ongoing and self-supported funds that are part of the RAM or for programs and funds outside of these funds. Since these transfers are using revenues presented elsewhere, they are also supplemental to the RAM, meaning that they are not used or considered as part of the funds that cover the district-wide expenses nor do they contribute towards the District Services allocations.

## Chargebacks

As a final component of the new Resource Allocation Model, as we align costs with the appropriate budget centers, certain expenses were identified that one budget center incurred and which also benefitted another budget center. Primarily, these are for space that is maintained by one campus which is used primarily by another campus' operations. The chargebacks currently include the following:

- Maintenance & Operations (custodial) personnel
- Electricity
- Gas
- Water
- Security

The current chargebacks between campuses and budget centers are:

- District Services provides custodial and utilities costs for the Anaheim Campus. Charged back to:
  - NOCE shares the campus space.
  - Cypress College's Culinary Arts program operates out of the Anaheim Campus.
- NOCE provides security for the Anaheim Campus. Charged back to:
  - District Services shares the campus space.
  - Cypress College's Culinary Arts program operates out of the Anaheim Campus.
- Cypress College and Fullerton College provide custodial, utilities, and security for their campuses. Charged back to:
  - NOCE has centers that it operates at each of those campuses to serve their students.

# CURRENT YEAR GRANT DETAIL

The District participates in numerous grant-funded programs which support general educational goals, child development activity, as well as provide student financial aid. These resources come from Federal, State, or local agencies. In general, money received from these programs is restricted for a specific purpose. This section provides information on the programs that are grant funded or associated with grant activity are as follows:



# CURRENT YEAR GRANT ACTIVITY 2020-2021

Grant	Districtwide	DS	СС	FC	NOCE	Grand Total
AB86 Adult Ed. Regional Consortium					5,829,903	5,829,903
Adult Ed & Family Literacy Act					910,662	910,662
AS Degree Nursing			72,133			72,133
BFAP			104,661	780,231		884,892
CalFresh Outreach			20,312	20,313	20,312	60,937
California College Promise AB19			1,380,112	2,262,742		3,642,854
CalWorks			483,362	535,115		1,018,477
Campus Safety & Sexual Assault			3,709	19,262	11,006	33,977
CARE			190,330	253,055		443,385
Catalyst Grant			105	4,880	7,377	12,362
CCAP STEM Pathways Academy Grant			1,082,224			1,082,224
Cent Excel Veteran Stud Success				425,937		425,937
Child Dev Training Consortium				27,600		27,600
Classified Professional Development		120,058				120,058
College to Career Program					290,000	290,000
COVID - 19 Block Grant - State	1,995,948					1,995,948
CSUF GEAR UP Grant		158,198				158,198
CTE Data Unlocked Initiative			830		44,640	45,470
Dream Resource Liaison Support			186,040	226,542		412,582
DSPS			1,099,734	1,735,673	1,097,059	3,932,466
English Literacy and Civics Grant					183,316	183,316
EOPS			1,323,014	1,978,397		3,301,411
EWD RDs for Employer Engagement			114,925			114,925
Financial Aid Technology Grant			42,310	127,958		170,268
FWS				482,508		482,508
Guided Pathways			957,979	998,039		1,956,018
Hazard Mitigation Grant Program		150,000				150,000
HEERF I - CARES Act- MSI		,	4,417			4,417
HEERF I -CARES Act - Institution			431,690	130,030		561,720
HEERF II - CRRSAA - Institution		184,193	8,257,706	1,196,854		9,638,753
HEERF II - CRRSAA - MSI		,	493,961	1,789		495,750
HEERF II - CRRSAA- Institution			,	,	242,825	242,825
HEERF III - ARP - Institution			13,535,296	17,509,699	,	31,044,995
HEERF III - ARP - MSI				2,054,571		2,054,571
HRSA HCOP			137,740			137,740
HSI-STEM Project RAISE Grant			1,152	2,621		3,773
Hunger Free Campus Program			_,	44,671		44,671
Job Access/Reverse Commute Grant					160,469	160,469
					200, 00	200,100

NASA Space Grant			25,000			25,000
NSF Advanced Technological Edu.			100,961			100,961
Professional Development SF Grant		6,721	100,001			6,721
Puente Project		0,722	2,740	16,529		19,269
Referee & Lane Technician			2,7 10	12,000		12,000
Staff Diversity		96,641	9,103	9,244	7,308	122,296
Student Equity & Achievement		126,938	5,408,334	7,076,631	2,590,799	15,202,702
Student Retention & Enrollment		120,000	150,801	111,953	110,000	372,754
SWI - Local		124,584	2,647,346	2,110,103	795,709	5,677,742
SWP - Regional		124,584	1,464,479	987,091	357,566	2,809,136
TANF		U	70,619	86,965	557,500	157,584
Telecom Tech Infrastructure Prog (TTIP)		845	70,015	00,505	1,717	2,562
Title V HSI Prom.Career Pathways		0.0	863,013	773,420	±,, ±,	1,636,433
UCEF-RFA UMOJA Grant			000,010	13,000		13,000
Veteran Resource Center Grant			52,373	66,501		118,874
Veteran Resource Center SS			201,678	238,427		440,105
VTEA (Perkins)		9,261	714,169	995,284	133,499	1,852,213
Welding Prog. Improvement Grant		5,201	/ 17,105	725,985	133,733	725,985
Work Independence Self-Advocacy Ed.				123,305	609,750	609,750
Workability III Grant					218,000	218,000
Categorical Funds	1,995,948	977,439	41,634,358	44,041,620	13,621,917	102,271,282
Administrative Allowance for PELL, SEOG, FWS	1,333,340	377 <del>,</del> 733	217,189	91,989	13,021,317	309,178
Instructional Equipment			1,635,497	1,429,617	544,614	3,609,728
Veteran's Services			16,973	22,286	J++,01+	39,259
Other Restricted Funds	0	0	1,869,659	1,543,892	544,614	3,958,165
Child Care Center	<u> </u>	<u> </u>	1,000,000	410,852	0+1,021	410,852
Food Program				59,784		59,784
General Child Care				407,424		407,424
QRIS Block Grant				11,551		11,551
Child Development Funds	0	0	0	889,611	0	889,611
Cal Grants	<u> </u>	<u> </u>	1,400,000	2,000,000	<u> </u>	3,400,000
Direct Loan			1,600,000	6,700,000		8,300,000
Emergency Financial Assistance			1,153,988	1,410,428	200,000	2,764,416
HEERF II - CRRSAA - Student Aid			<b>_,_</b> ,_,,	6,367		6,367
HEERF III - ARP - Student Aid			13,854,009	17,912,800		31,766,809
Pell			18,300,000	27,000,000		45,300,000
PPI						
SEOG						863.838
SEOG			314,749	549,089		863,838 5.820,375
SEOG Student Success Completion Grant	0	0	314,749 2,825,750	549,089 2,994,625	200,000	5,820,375
SEOG	0	0 	314,749	549,089	200,000 14,366,531	

# GRANTS DESCRIPTIONS

A brief description of the grants is provided below.

Restricted and Categorical funds are those resources that come from Federal, State, or local agencies. In general, money received from these programs is restricted for a specific purpose. The programs in the Restricted and Categorical funds are as follows:

- Adult Education & Family Literacy Act (AEFLA) and English Literacy and Civics Grants: Federal funds administered by the State to increase adult learner achievement in order to prepare adults for family, work, citizenship, and future learnings.
- Associate Degree Nursing Program: State funding to support the enrollment of additional students in the Cypress College Registered Nursing Program.
- **Board Financial Assistance Program (BFAP):** State funding for the financial aid staffing cost to promote outreach to students regarding financial aid.
- Cal Grants: Funded by the State of California, Cal Grants pay for college expenses at any qualifying college, university or career or technical school in California. Money can be used for tuition, room and board, even books and pencils.
- CalFresh Outreach: State funding to support campus efforts to increase student applications in the CalFresh program.
- California Adult Education Program (CAEP): Formerly known as Adult Education Block Grant (AEBG) Regional Consortium Grant, state funding to develop plans to better serve the educational needs of adult learners.
- California College Promise AB19: Funded by the State of California to increase the number of high school students enrolling "college-ready" directly into the California Community Colleges, the number of students successfully completing a career educational goal or transferring, and reducing and eliminating achievement gaps.

- California Work Opportunities and Responsibilities to Kids (CalWORKs): State funding to provide educational services to students through work-study, childcare, curriculum development, and instruction for job development and placement.
- Campus Safety & Sexual Assault: State one-time funding to provide services and support to prevent and address sexual harassment, including sexual violence, involving a student, both on and off campus.
- Career Technical Education (CTE) Data Unlocked Initiative: State funding to support CTE program development and improvement efforts by providing tools, training, technical assistance and labor market data.
- **Catalyst Grant:** Local funds administered by Immigrants Rising to provide legal aid, mental health services, and support academic, vocational and career development services to undocumented college students and their families.
- Center of Excellence for Veteran Student Success: Federally funded by the U.S. Department of Education to support veteran student success in postsecondary education by coordinating services to address the academic, financial, physical, and social needs of veteran students.
- Child and Adult Care Food Program (CACFP): Federal and State funded program to give financial assistance to licensed childcare centers and day care homes.
- Child Development Training Consortium: Local funding to provide financial assistance to eligible students who are pursuing careers in childcare/development.
- Classified Professional Development: State funding to support classified staff for professional development services, training and advancement.
- College and Career Access Pathways (CCAP) STEM Pathways Academy Grant: State funding to provide dual enrollment opportunities for students who may not already be college bound or who are underrepresented in higher education, with the goal of developing seamless pathways from high school to community college for career technical education or preparation for transfer, improving high school graduation rates, or helping high school pupils achieve college and career readiness.
- College to Career Grant: State funding to assist with the development of an effective College to Career program for students with intellectual disabilities.

- Cooperative Agencies Resources for Education (CARE): State funding to assist EOPS students to break the welfare dependency cycle by completing college-level educational and training programs to become employable and economically selfsufficient.
- COVID 19 Block Grant: The 2020 Budget Act provides California Community College districts with state relief funds to support student learning, continuity of education, and mitigate learning loss related to COVID-19. In addition, the Legislature intended for these funds to be used to prioritize services for underrepresented students. The COVID-19 Block Grant is a component of the Coronavirus Aid, Relief, and Economic Security Act (CARES Act).
- **Disabled Students Program & Services (DSP&S):** State funding to provide supplemental services and programs to students with disabilities.
- Dream Resource Liaison Support: State funding to support Dreamer Resource Liaisons and student support services for immigrant and undocumented students in community colleges.
- Economic Development for Distressed Areas (EDDA) Welding Program Improvement Grant: State funding to support equipment upgrades to improve and expand the Fullerton College Welding Program and support students earning welding certifications and qualify students for work readiness which supports the community and business.
- Emergency Financial Assistance: State funding to provide emergency financial assistance to low-income California community college students.
- Equal Employment Opportunities (EEO) / Staff Diversity: State funding to help districts with diversity issues, such as recruitment and training.
- Extended Opportunity Programs and Services (EOPS): State funding to provide supplemental services to encourage enrollment of students handicapped by language, social, and/or economic disadvantages.
- **Financial Aid Technology Grant:** State funding to support technology advancement and innovations in financial aid processing and management systems.

- Gaining Early Awareness and Readiness for Undergraduate Programs (GEAR UP) Grant: Federal funded, passed through CSU Fullerton, to support early interventions and to provide scholarships to increase college attendance and success and raise the expectations of low-income students.
- General Child Care Grant: State funding to provide childcare services and to increase educational programs that are developmentally, culturally, and linguistically appropriate for the children served. This grant also provides nutrition, parent education, staff development, and referrals for health and social services.
- **Guided Pathways Grant:** State funding for multi-year state program designed to provide all California Community Colleges with the opportunity to implement Guided Pathways for the purpose of significantly improving student outcomes.
- Hazard Mitigation Grant Program (HMGP): Funded by Federal Emergency Management Agency (FEMA) and administered by the California Office of Emergency Services (Cal OES) to help the District limit the impact of natural and human-made disasters on students, faculty, staff, and the surrounding communities.
- Health Resources & Services Administration Health Careers Opportunity Program (HRSA HCOP): Federal awarding by Health Resources & Services Administration (HRSA) to provide students from economically and educationally disadvantaged backgrounds an opportunity to develop the skills needed to successfully compete for, enter into and graduate from health professions schools, allied health professions schools, graduate programs in behavioral and mental health, and programs for the training of physician assistants.
- Higher Education Emergency Relief Fund (HEERF) I, II & III: Federal funds administered by the State through the Higher Education Emergency Relief Fund (HEERF) to cover expenses related to the disruption of campus operations due to the Coronavirus pandemic. HEERF divides the funding into three types of allocations: 1) student financial assistance; 2) institution cost assistance; and 3) minority serving institution (MSI) financial assistance.

- Hispanic Serving Institutions (HSI)-STEM project Regional Alliance in STEM Education (RAISE) Grant: Federal funding to increase the number of Hispanic and low-income community college transfer students who complete bachelor's degrees in science, technology, engineering and mathematics (STEM) and enter careers in STEM fields.
- Hunger Free Campus Program: State funding to provide services that address the food security of students and to raise awareness of services currently offered on campus and develop practices and procedures to provide additional assistance to students in need.
- **Instructional Equipment Funds:** Afford the purchase and/or the replacement of any equipment that is necessary for the teaching of courses.
- Job Access/Reverse Commute Grant: Federal funding to help meet the special transportation needs of persons with disabilities and low income.
- National Aeronautics and Space Administration (NASA) Space Grant: Federally funded, passed through UC San Diego, to increase students' and youth's understanding of space and aeronautics and to execute the assessment, development, and utilization of resources to bolster the STEM pipeline for aerospace.
- NSF Advanced Technological Education (ATE) Grant: Federal funding received as part of the Pathway to Advance Cybersecurity Technician Education to improve cybersecurity technician education by enhancing students' STEM knowledge, as well as ensuring that students gain the technical skills and competencies needed to enter the cybersecurity workforce.
- Pell, Federal Work Study (FWS), and Supplemental Educational Opportunity Grant (SEOG) Administrative Allowances: Federal funding for administrative cost related to financial aid programs.
- Pell, FWS, SEOG, and Direct Loan Grant Awards: Federal student financial aid programs.
- Professional Development Grant: Schools First Federal Credit Union funded and administered by the District's professional development office to support faculty, fulltime staff, and managers throughout the District to learn and experience new innovative and out-of-the-box technologies, techniques, and skills.

- Puente Project: State funding to provide mentorship activities that will help increase the number of educationally disadvantaged students who enroll in four-year colleges and universities.
- Quality Rating and Improvement System (QRIS) Block Grant: State funding to purchase equipment in support of muscle development activities for the Fullerton College Child Development & Educational Studies Laboratory School.
- **Referee and Lane Technician:** State funding to provide a Referee & Lane Technician Training Program, which provides smog check services for motorists who need additional testing on their vehicle.
- Regional Director (RDs) for Employer Engagement: State funded, passed through Rancho Santiago Community College District, to fund colleges to implement employer engagement activities in support of training and curriculum in key strategic industry sectors to help create work-based learning opportunities for students, as well as assist placing students into employment.
- Strong Workforce Local and Regional: State funding to increase the number of students in quality career technical education courses, programs and pathways that lead to successful workforce outcomes.
- Student Equity and Achievement (SEA) Program: State funding to support the California Community Colleges in advancing the system wide goal to boost achievement for all students with an emphasis on eliminating achievement gaps for students from traditionally underrepresented groups. There are three different programs that align with the SEA Program.
  - *Basic Skills:* State funding for research, curriculum development, professional development, articulation, assessment, counseling, tutoring, instructional materials, and other one-time purposes directly related to the enhancement of basic skills and immigrant education programs.
  - *Student Equity Program:* State funding to help identify, address, and reduce disparities in students' access and achievement, opening pathways to more equal opportunities for student success.

- *Credit & Non-Credit Student Success & Support Programs:* Formerly known as Matriculation, state funding to enhance student access to the California Community Colleges and to promote and sustain the effort of students to be successful in their educational endeavors.
- Student Retention and Enrollment: State funding to support efforts to increase student retention rates and enrollment.
- Student Success Completion Grant: State funding to provide students with additional financial aid to help offset the total cost of community college attendance, and to encourage full-time attendance and successful on-time completion.
- Telecommunication Technology Infrastructure Program (TTIP): State funding for the development and implementation of a comprehensive telecommunications infrastructure including model applications and faculty and staff development in the areas of telecommunications and technology.
- **Temporary Assistance for Needy Families (TANF):** Federal funds administered by the State that provide assistance and work opportunities to needy families.
- Title V Hispanic-Serving Institutions (HSI) Grant Promise Career Pathways: Federal funding to support faculty development and student support services-efforts linked to improving student success.
- Umoja Community Education Foundation (UCEF) Umoja Grant: State funded, passes through Umoja Community Education Foundation, to provide direct services to students to increase positive activities that promote student success and student professional development and increase and sustain enrollment of students in the Umoja programs at California Community Colleges.
- Veteran Resource Center (VRC) Grant: State funding to assist VRCs augment, develop, and/or expand activities and services to support student veterans.
- Veteran Resource Center Student Services: State funding to provide academic and career training for returning veterans, but also includes assisting with the often-difficult adjustment many face when transitioning to life after military service, and particularly after combat deployment.
- Veterans Services and Veterans Chapter 33 Benefits: Federal funding to provide educational benefits for veterans.

- VTEA (Perkins IV) and CTE Transitions: Federal funds administered by the State for the improvement of vocational and technical education programs.
- Work Independence Self-Advocacy Education (formerly Independent Living Skills): Local funding to provide services for students with disabilities to allow them the opportunity to develop the skills necessary to live independently.
- Workability III Grant: Federal funding to provide vocational rehabilitation to students in the form of employment preparation, job development and/or placement, job retention and follow-up, and employment job coaching.

## PRIOR YEAR FUNDS

A district's ending balance for a fiscal period is referred to as its fund balance. Fund balance represents a point-in-time fiscal snapshot of a district's financial position. As this balance moves from the end of one fiscal year to the beginning of the subsequent fiscal year, it becomes categorized as onetime. One-time funds are unspent funds that remain after a fiscal year has ended, and primarily result from budgetary "savings." These funds would not necessarily be replicated in subsequent years. It is not fiscally prudent to use one-time funds for ongoing purposes such as to fund expenditures for salaries and benefits of permanent staff. Instead, these funds are more appropriately used to fund one time items or projects. To properly differentiate one-time funds from ongoing sources of funds, the District accounts for these dollars in the One-Time Fund, a sub-fund of the Unrestricted General Fund. The Ending Fund Balance, or Carryover Funds, are broken down into 5 categories\*:

- Nonspendable This represents resources that are not readily available for expenditures, and includes inventory and cash held in the revolving bank account.
- Restricted This represents the carryover funds from restricted programs that have legal restrictions for their use by State and federal governments.
- Committed These are funds that were Specifically committed by Board action. The District continues to maintain funds committed to help cover future PERS/STRS rate increases.
- Assigned These funds have been assigned for a specified districtwide purpose or at the budget centers.
- Uncommitted These are funds which have not been designated for a specific purpose and are held available to use for specific needs that may arise during the fiscal year. However, included here is a contingency set aside per Board Policy 6250 requiring that unrestricted general reserves shall be no less than 5% of unrestricted General Fund expenditures. We continue to base this on the Chancellor's Office definition of minimum required reserve for economic uncertainty.

\* The District identifies its Fund Balance in accordance with Governmental Accounting Standards Board (GASB) Statement No. 54, Fund Balance Reporting and Governmental Fund Type Definitions.

## ANALYSIS OF ENDING FUND BALANCES

		<u>Districtwide</u>		<u>DS</u>		<u>cc</u>		<u>FC</u>		NOCE	<u>Total</u>
Nonspendable Fund Balance											
Reserved Fund Balance											
Revolving Cash		150,000.00									150,000.00
Inventory		78,195.62									78,195.62
Total	\$	228,195.62		-		-		-		- \$	228,195.62
Restricted Fund Balance											
Restricted Programs											
Health Services						(382,851.61)		288,151.21			(94,700.40)
Instructional Equipment						250,980.00		429,617.03		-	680,597.03
Parking						(1,129,509.91)		421,769.24		629,270.42	(78,470.25)
Lottery						1,576,806.04		2,445,168.72		1,276,426.56	5,298,401.32
Veterans Services						16,973.00		17,285.91		, -,	34,258.91
Admin Allowance						217,188.58		(43,796.19)			173,392.39
Total	\$	-	\$	-	\$		\$	3,558,195.92	\$	1,905,696.98 \$	6,013,479.00
Committed Fund Balance STRS & PERS Cost		6,337,728.00									6,337,728.00
Total	\$	6,337,728.00		-		-		-		- \$	6,337,728.00
		-,								Ŧ	-,,
Assigned Fund Balance											
Legal Expenses		100,000.00									100,000.00
Facility Emergency		130,000.00									130,000.00
Safety Budget				17,045.70							17,045.70
Activities Assigned by Center **				1,427,100.77		15,073,033.86		13,140,305.10		5,849,553.00	35,489,992.73
New OTF Allocations		(300,000.00)		290,000.00		110,000.00		110,000.00		40,000.00	250,000.00
Allocations of One-Time Funds *		4,831,418.36		1,902,680.81		1,309,502.21		3,480,635.64		1,605,766.19	13,130,003.21
Total	Ş	4,761,418.36	\$	3,636,827.28	\$	16,492,536.07	\$	16,730,940.74	\$	7,495,319.19 \$	49,117,041.64
Uncommitted Fund Balance											
Board Policy		13,510,000.00									13,510,000.00
Unallocated Resources		16,134,562.00									16,134,562.00
20-21 SCFF HH		6,587,305.00									6,587,305.00
Budget Center:		-,,									-
Reversal of PY Negotiation IP Accrual											
in 11200		1,376,555.00									1,376,555.00
PY Apportionment Adj's		392,760.00									392,760.00
11100 Fund				1,598,963.40		7,096,643.69		2,119,790.00		5,112,531.74	15,927,928.83
Settle-up				2,580,123.00		3,701,326.00		4,770,242.00		1,590,216.00	12,641,907.00
Lost Revenue Backfill				-		489,282.98		936,623.11		395,429.47	1,821,335.56
Emergency Provisions Funding						1,392,357.00		1,858,578.00		2,928,189.00	6,179,124.00
Settle-Up of Categoricals				(0.91)		(4,414.81)		(15,214.65)		(87,416.67)	(107,047.04)
Settle-Up of Coast CCD Contract				39,439.66		,		,			39,439.66
Settle-Up of Child Care								-			-
Chargeback for SERP (Faculty)		424,627.24				(167,155.00)		(231,171.36)		(26,300.88)	-
Allocation of One-Time Funds 20/21:						,					-
Backfill for Settled Off-Schedule Salary	y Pay	ments									-
Faculty	,					2,534,797.00		3,666,397.00		296,386.00	6,497,580.00
Management				39,365.00		29,069.00		33,933.00		22,830.00	125,197.00
Confidentials				12,184.00		1,128.00		1,128.00		1,128.00	15,568.00
Assigned by Center				(1,427,100.77)		(15,073,033.86)	(	13,140,305.10)		(5,849,553.00)	(35,489,992.73)
Total	\$	38,425,809.24	\$	2,842,973.38	\$	-	\$	-	\$	4,383,439.66 \$	45,652,222.28
Total Fuding Fund Dalawas	~	40 752 454 22	ć	6 470 000 00	ć	17 042 422 47	ć	20 280 420 00	ć	12 704 455 02 6	107 248 666 54
Total Ending Fund Balance	Ş	49,753,151.22	Ş	6,479,800.66	\$	17,042,122.17	Ş	20,289,136.66	\$	13,784,455.83 \$	107,348,666.54

\*\* See following page for details of allocations of one-time funds.

\* Activities assigned by campus are listed in the discussion in this section.

## DETAIL OF ALLOCATIONS OF ONE-TIME FUNDS

(Part of Assigned Fund Balance) June 30, 2021

Balance of Allocated of One-Time Funds P/Ys:           Capital Expenses:         475,827.00         247,771.69         723,598.69           ADA         475,827.00         247,771.69         723,598.69           Diversity Programs         2,070.09		Districtwide	DS	<u>cc</u>	<u>FC</u>	NOCE	Total
ADA         475,827.00         247,771.69         723,598.69           Campus Priorities         145,110.49         145,110.49         145,110.49           Diversity Programs         2,070.09         2,070.09         2,070.09           Equipment         316,030.36         272,799.49         277,799.49           Hunger Initiative         100,000.00         7,410.14         107,410.14           Institutional Capacity         23,264.00         89,769.99         113,033.99           Professional Development Program         192,542.18         14,161.13         6,720.00         213,423.31           In-Service Training         300,000.00         300,000.00         300,000.00         300,000.00         30,000.00         30,000.00           Business Process Analysis         130,151.78         300,000.00         93,493.81         1,701,674.35           Outreact/Necruitment/Onboarding/Advertising         171,229.00         122,002.73         293,231.73         293,231.73           Promise Program Supplement         400,000.00         457,532.98         457,532.98         457,532.98           Student Success Funds - Online Education         69,741.00         1,275.60         19,431.97         90,448.57           Student Success Funds - Universal Design         241,410.90         241,410.9	Balance of Allocated of One-Time Funds P/	Ys:					
Campus Priorities         145,110.49         145,110.49         145,110.49           Diversity Programs         2,070.09         2,070.09         2,070.09           Equipment         316,030.36         272,799.49         2,72,799.49           Hunger Initative         100,000.00         7,410.14         107/410.14           Institutional Capacity         23,264.00         89,769.99         113,033.99           Professional Development Program         192,542.18         14,161.13         6,720.00         213,423.31           In-Service Training         300,000.00         336,930.00         300,000.00         93,493.81         1,701,574.35           Outreach/Recruitment/Onboarding/Advertising         20,753.67         100,000.00         9,110.14         129,863.81           Pathways Support         171,229.00         122,002.73         293,231.73         Promise Program Supplement         400,000.00         600,000.00         600,000.00         600,000.00         600,000.00         600,000.00         600,000.00         600,000.00         127,56.01         19,431.97         90,448.57         51.464.57,532.98         58,026.95         89,026.95         89,026.95         89,026.95         89,026.95         89,026.95         89,026.95         89,026.95         89,026.95         89,026.95         89,026.95<	Capital Expenses						
Diversity Programs         2,070.09         316,030.36         2070.09           Equipment         316,030.36         316,030.36         316,030.36         316,030.36           Foundations         272,799.49         272,799.49         277,799.49           Hunger Initiative         100,000.00         7,410.14         107,410.14           Institutional Capacity         23,264.00         89,769.99         113,033.99           Professional Development Program         192,542.18         14,161.13         6,720.00         213,423.31           In-Service Training         300,000.00         300,000.00         93,493.81         1,701,674.35           Campus Profess         20,753.67         1000,000.00         9,493.81         1,701,674.35           Outreach/Recruitment/Onboarding/Advertising         20,753.67         100,000.00         9,493.81         1,701,674.35           Promise Program Supplement         400,000.00         127,56.01         19,431.97         90,448.57           Student Success Funds - Online Education         69,741.00         1,275.60         19,431.97         90,448.57           Student Success Funds - Universal Design         241,410.90         241,410.90         241,410.90         241,410.90           Subtotal Balance of PY Allocations         131,760.00	ADA			475,827.00		247,771.69	723,598.69
Equipment         316,030.36         272,799.49         272,799.49           Hunger Initiative         100,000.00         7,410.14         107,410.14           Institutional Capacity         23,264.00         89,769.99         14,161.13         6,720.00         213,423.31           In-Service Training         12,691.00         12,691.00         12,691.00         300,000.00         300,000.00         300,000.00         300,000.00         300,000.00         300,000.00         30,151.78         130,151.78         130,151.78         130,151.78         300,000.00         3,493.81         1,701,674.35         122,002.73         293,231.73	Campus Priorities					145,110.49	145,110.49
Foundations         272,799.49         272,799.49           Hunger Initiative         100,000.00         7,410.14         107,410.14           Institutional Capacity         23,264.00         89,769.99         113,033.99           Professional Development Program         192,542.18         14,161.13         6,720.00         213,423.31           In-Service Training         12,691.00         300,000.00         300,000.00         300,000.00         300,000.00           Business Process Analysis         130,151.78         130,151.78         130,154.78         300,000.00         33,493.81         1,701,674.35           Outreach/Recruitment/Onboarding/Advertising         20,753.67         100,000.00         9,110.14         129,863.81           Promise Program Supplement         400,000.00         122,002.73         293,231.73           Student Success Funds - Supplemental Instruction         69,741.00         1,275.60         19,431.97         90,448.57           Student Success Funds - Supplemental Instruction         17,863.71         17,863.71         17,863.71           Student Success Funds - Supplemental Instruction         17,863.71         17,863.71         17,863.71           Student Success Funds - Supplemental Instruction         183,760.00         1,460,000.00         3,600,000.00         3,600,000.00 </td <td>Diversity Programs</td> <td>2,070.09</td> <td></td> <td></td> <td></td> <td></td> <td>2,070.09</td>	Diversity Programs	2,070.09					2,070.09
Hunger Initiative         100,000.00         7,410.14         107,410.14           Institutional Capacity         23,264.00         89,769.99         113,033.99           Professional Development Program         192,542.18         14,161.13         6,720.00         12,691.00           Safety         300,000.00         12,691.00         12,691.00         12,691.00         12,691.00           Safety         300,000.00         Business Process Analysis         130,151.78         130,151.78         130,151.78           Campus Priorities         608,180.54         1,000,000.00         9,110.14         12,9,63.81         1,701,674.35           Outreach/Recruitment/Onboarding/Advertising         20,753.67         100,000.00         9,110.14         29,863.81           Pathways Support         171,229.00         122,002.73         293,231.73         600,000.00           Student Success Funds - Online Education         69,741.00         1,275.60         19,431.97         90,448.57           Student Success Funds - Universal Design         17,863.71         17,863.71         17,863.71           Workforce Development         241,410.90         241,410.90         241,410.91         178,730.41           SERP Payments (Non-Faculty)         178,730.41         1,274,502.21         1,985,635.64 <t< td=""><td>Equipment</td><td></td><td>316,030.36</td><td></td><td></td><td></td><td>316,030.36</td></t<>	Equipment		316,030.36				316,030.36
Institutional Capacity         23,264.00         89,769.99         113,033.99           Professional Development Program         192,542.18         14,161.13         6,720.00         213,423.31           In-Service Training         300,000.00         300,000.00         300,000.00         300,000.00           Business Process Analysis         130,151.78         300,000.00         93,493.81         17,01,674.35           Campus Priorities         20,753.67         100,000.00         9,110.14         129,863.81           Pathways Support         171,229.00         122,002.73         293,231.73           Promise Program Supplement         400,000.00         600,000.00         600,000.00           Student Success Funds - Online Education         69,741.00         1,275.60         19,431.97         90,485.57           Student Success Funds - Universal Design         89,026.95         89,026.95         89,026.95         89,026.95           Website Modifications         178,83.71         17,863.71         178,63.71         241,410.90           Subtotal Balance Of PY Allocations         138,743.95         577,029.35         1,274,502.21         1,985,635.64         630,766.19         6,357,372.34           Allocation of One-Time Funds 20/21:         CSEA -1% Offered         463,249.00         131,760.00	Foundations				272,799.49		272,799.49
Professional Development Program         192,542.18         14,161.13         6,720.00         213,423.31           In-Service Training         30,000.00         12,691.00         12,691.00         12,691.00         12,691.00         12,691.00         12,691.00         12,691.00         12,691.00         12,691.00         12,691.00         12,691.00         100,000.00         93,493.81         1,701,674.35         130,151.78         130,151.78         130,151.78         23,231.73         24,72,730.73	Hunger Initiative			100,000.00		7,410.14	107,410.14
In-Service Training         12,691.00         12,691.00           Safety         300,000.00         300,000.00           Business Process Analysis         130,151.78         130,151.78           Campus Priorities         608,180.54         1,000,000.00         93,493.81         1,701,674.35           Outreach/Recruitment/Onboarding/Advertising         20,753.67         100,000.00         9,110.14         129,863.81           Pathways Support         171,229.00         122,002.73         293,231.73           Promise Program Supplement         400,000.00         400,000.00         50,000.00         400,000.00           Student Success Funds - Supplemental Instruction         69,741.00         1,275.60         19,431.97         90,448.57           Student Success Funds - Supplemental Instruction         457,532.98         487,532.98         487,532.98           Student Success Funds - Universal Design         17,863.71         17,863.71         17,863.71           Workforce Development         241,410.90         178,730.41         178,730.41         178,730.41           Local Funding Requests         640,200.00         1,460,000.00         960,000.00         3,060,000.00           StRP Payments (Non-Faculty)         178,730.41         131,760.00         178,730.41         178,730.41	Institutional Capacity	23,264.00	89,769.99				113,033.99
Safety         300,000.00         Business Process Analysis         130,151.78         300,000.00           Business Process Analysis         130,151.78         130,151.78         130,151.78           Campus Priorities         608,180.54         1,000,000.00         93,493.81         1,701,674.35           Outreach/Recruitment/Onboarding/Advertising         20,753.67         100,000.00         9,110.14         129,863.81           Pathways Support         171,229.00         122,002.73         293,231.73           Promise Program Supplement         400,000.00         600,000.00         600,000.00           Student Success Funds - Online Education         69,741.00         1,275.60         19,431.97         90,448.57           Student Success Funds - Universal Design         457,532.98         89,026.95         89,026.95         89,026.95           Website Modifications         17,863.71         17,863.71         17,863.71         241,410.90           Subtotal Balance of PY Allocations         1,889,438.95         577,029.35         1,274,502.21         1,985,635.64         630,766.19         6,327.32.34           Allocation of One-Time Funds 20/21:         CSEA -1% Offered         463,249.00         463,249.00         36,600.00.00         17,873.41           Local Funding Requests         640,000.00	Professional Development Program	192,542.18			14,161.13	6,720.00	213,423.31
Business Process Analysis         130,151.78         130,151.78           Campus Priorities         608,180.54         1,000,000.00         93,493.81         1,701,674.35           Outreach/Recruitment/Onboarding/Advertising         20,753.67         100,000.00         9,110.14         129,863.81           Pathways Support         171,229.00         22,002.73         293,231.73           Promise Program Supplement         400,000.00         600,000.00         600,000.00           Strategic Plan Fund         600,000.00         457,532.98         457,532.98           Student Success Funds - Online Education         69,741.00         1,275.60         19,431.97         90,448.57           Student Success Funds - Universal Design         457,532.98         89,026.95         89,026.95         89,026.95           Website Modifications         1,889,438.95         577,029.35         1,274,502.21         1,985,635.64         630,766.19         6,357,372.34           Allocation of One-Time Funds 20/21:         128,730.41         178,730.41         178,730.41         178,730.41           Local Funding Requests         640,000.00         1,460,000.00         96,000.00         3,660,000.00           H Banner Projects         131,760.00         1,47,527.50         131,760.00         131,760.00	In-Service Training					12,691.00	12,691.00
Campus Priorities         608,180.54         1,000,000.00         93,493.81         1,701,674.35           Outreach/Recruitment/Onboarding/Advertising         20,753.67         100,000.00         9,110.14         129,863.81           Pathways Support         171,229.00         122,002.73         122,002.73         400,000.00           Strategic Plan Fund         600,000.00         69,741.00         1,275.60         19,431.97         90,448.57           Student Success Funds - Online Education         69,741.00         1,275.60         19,431.97         90,448.57           Student Success Funds - Universal Design         69,741.00         1,275.60         19,431.97         90,448.57           Weshte Modifications         17,863.71         17,863.71         17,863.71         17,863.71           Student Success Funds - Universal Design         241,410.90         241,410.90         241,410.90           Subtotal Balance of PY Allocations         1,889,438.95         577,029.35         1,274,502.21         1,985,635.64         630,766.19         6,357,372.34           Allocation of One-Time Funds 20/21:         241,410.90         178,730.41         178,730.41         178,730.41         178,730.41         178,730.41         1,460,000.00         1,460,000.00         3,060,000.00         1,31,760.00         131,760.00	Safety	300,000.00					300,000.00
Outreach/Recruitment/Onboarding/Advertising         20,753.67         100,000.00         9,110.14         129,863.81           Pathways Support         171,229.00         122,002.73         293,231.73           Promise Program Supplement         400,000.00         400,000.00         600,000.00           Strategic Plan Fund         600,000.00         69,741.00         1,275.60         19,431.97         90,448.57           Student Success Funds - Online Education         69,741.00         1,275.60         19,431.97         90,448.57           Student Success Funds - Universal Design         89,026.95         89,026.95         89,026.95         89,026.95           Workforce Development         241,410.90         17,863.71         17,863.71         17,863.71           Workforce Development         241,410.90         1,274,502.21         1,985,635.64         630,766.19         6,327,972.34           Allocation of One-Time Funds 20/21:         5         17,863.71         17,873.41         17,873.41           Local Funding Requests         640,000.00         1,460,000.00         960,000.00         3,060,000.00           HR Banner Projects         131,760.00         14,60,000.00         15,000.00         91,363.96           Subtotal Additional Allocation         6,363.96         35,000.00         15,0	Business Process Analysis	130,151.78					130,151.78
Pathways Support         171,229.00         122,002.73         293,231.73           Promise Program Supplement         400,000.00         600,000.00         600,000.00         600,000.00           Strategic Plan Fund         600,000.00         69,741.00         1,275.60         19,431.97         90,448.57           Student Success Funds - Online Education         69,741.00         1,275.60         19,431.97         90,448.57           Student Success Funds - Universal Design         457,532.98         89,026.95         89,026.95         89,026.95           Website Modifications         17,863.71         17,863.71         17,863.71         17,863.71           Workforce Development         241,410.90         241,410.90         241,410.90         241,410.90           Subtotal Balance of PY Allocations         1,889,438.95         577,029.35         1,274,502.21         1,985,635.64         630,766.19         6,357,372.34           Allocation of One-Time Funds 20/21:          241,410.90         178,730.41         178,730.41         178,730.41         178,730.41         178,730.41         12,000,000.00         3,060,000.00         3,060,000.00         3,600,000.00         131,760.00         131,760.00         131,760.00         131,760.00         131,760.00         134,325,651.46         35,000.00         15,000.0	Campus Priorities			608,180.54	1,000,000.00	93,493.81	1,701,674.35
Promise Program Supplement         400,000.00           Strategic Plan Fund         600,000.00           Student Fund         600,000.00           Student Success Funds - Online Education         69,741.00         1,275.60         19,431.97           Student Success Funds - Supplemental Instruction         457,532.98         457,532.98         89,026.95           Website Modifications         17,863.71         17,863.71         17,863.71           Workforce Development         241,410.90         241,410.90         241,410.90           Subtatl Balance of PY Allocations         1,889,438.95         577,029.35         1,274,502.21         1,985,635.64         630,766.19         6,357,372.34           Allocation of One-Time Funds 20/21:         CSEA -1% Offered         463,249.00         463,249.00         463,249.00           ScRP Payments (Non-Faculty)         178,730.41         178,730.41         178,730.41         178,730.41           Local Funding Requests         640,000.00         1,460,000.00         960,000.00         3,060,000.00           HR Banner Projects         131,760.00         131,760.00         131,760.00         131,760.00           Strategic Plan Allocation         6,363.96         35,000.00         15,000.00         91,363.96           Subtotal Additional Allocations	Outreach/Recruitment/Onboarding/Adver	rtising		20,753.67	100,000.00	9,110.14	129,863.81
Strategic Plan Fund         600,000.00         600,000.00           Student Success Funds - Online Education         69,741.00         1,275.60         19,431.97         90,448.57           Student Success Funds - Supplemental Instruction         457,532.98         457,532.98         457,532.98           Student Success Funds - Universal Design         89,026.95         89,026.95         89,026.95           Website Modifications         17,863.71         241,410.90         241,410.90           Subtotal Balance of PY Allocations         1,889,438.95         577,029.35         1,274,502.21         1,985,635.64         630,766.19         6,357,372.34           Allocation of One-Time Funds 20/21:         CSEA -1% Offered         463,249.00         463,249.00         463,249.00           SERP Payments (Non-Faculty)         178,730.41         178,730.41         178,730.41         178,730.41           Local Funding Requests         640,000.00         1,460,000.00         960,000.00         3,060,000.00           HR Banner Projects         131,760.00         131,760.00         134,752,750         547,527.50           Strategic Plan Allocation         641,979.41         1,325,651.46         35,000.00         35,000.00         975,000.00         4,472,630.87           Allocation of One-Time Funds 21/22:         SERP Payments	Pathways Support		171,229.00		122,002.73		293,231.73
Student Success Funds - Online Education         69,741.00         1,275.60         19,431.97         90,448.57           Student Success Funds - Supplemental Instruction         457,532.98         457,532.98         89,026.95         89,026.95           Website Modifications         17,863.71         17,863.71         17,863.71           Workforce Development         241,410.90         241,410.90         241,410.90           Subtotal Balance of PY Allocations         1,889,438.95         577,029.35         1,274,502.21         1,985,635.64         630,766.19         6,357,372.34           Allocation of One-Time Funds 20/21:         CSEA -1% Offered         463,249.00         463,249.00         463,249.00           SERP Payments (Non-Faculty)         178,730.41         178,730.41         178,730.41         178,730.41           Local Funding Requests         640,000.00         1,460,000.00         960,000.00         3,060,000.00           HR Banner Projects         131,760.00         131,760.00         131,760.00         131,760.00           Stategic Plan Allocation         6,363.96         35,000.00         35,000.00         15,000.00         91,363.96           Subtotal Additional Allocation         641,979.41         1,325,651.46         35,000.00         14,95,000.00         2,000,000.00           S	Promise Program Supplement	400,000.00					400,000.00
Student Success Funds - Supplemental Instruction         457,532.98         457,532.98           Student Success Funds - Universal Design         89,026.95         89,026.95           Website Modifications         17,863.71         17,863.71           Workforce Development         241,410.90         241,410.90           Subtotal Balance of PY Allocations         1,889,438.95         577,029.35         1,274,502.21         1,985,635.64         630,766.19         6,357,372.34           Allocation of One-Time Funds 20/21:         CSEA -1% Offered         463,249.00         463,249.00         178,730.41         178,730.41           Local Funding Requests         640,000.00         1,460,000.00         960,000.00         3,060,000.00           HR Banner Projects         131,760.00         131,760.00         131,760.00         131,760.00           Title IX         547,527.50         547,527.50         547,527.50           Subtotal Additional Allocation         641,979.41         1,325,651.46         35,000.00         15,000.00         91,363.96           SERP Payments         2,000,000.00         110,000.00         110,000.00         40,000.00         300,000.00           Strategic Plan Allocation         40,000.00         110,000.00         110,000.00         20,000,000.00         250,000.00	Strategic Plan Fund	600,000.00					600,000.00
Student Success Funds - Universal Design Website Modifications         89,026.95         89,026.95         89,026.95           Workforce Development         241,410.90         17,863.71         241,410.90         241,410.90           Subtotal Balance of PY Allocations         1,889,438.95         577,029.35         1,274,502.21         1,985,635.64         630,766.19         6,357,372.34           Allocation of One-Time Funds 20/21: CSEA -1% Offered         463,249.00         463,249.00         463,249.00         463,249.00           SERP Payments (Non-Faculty)         178,730.41         178,730.41         178,730.41         178,730.41           Local Funding Requests         640,000.00         1,460,000.00         960,000.00         3,060,000.00           Title IX         547,527.50         547,527.50         547,527.50         547,527.50           Strategic Plan Allocation         6,363.96         35,000.00         35,000.00         975,000.00         4,472,630.87           Allocation of One-Time Funds 21/22:         SERP Payments         2,000,000.00         2,000,000.00         2,000,000.00         250,000.00         250,000.00         250,000.00         250,000.00         250,000.00         250,000.00         250,000.00         250,000.00         2550,000.00         2550,000.00         2550,000.00         2550,000.00         2550	Student Success Funds - Online Education			69,741.00	1,275.60	19,431.97	90,448.57
Website Modifications         17,863.71         17,863.71           Workforce Development         241,410.90         241,410.90         241,410.90           Subtotal Balance of PY Allocations         1,889,438.95         577,029.35         1,274,502.21         1,985,635.64         630,766.19         6,357,372.34           Allocation of One-Time Funds 20/21:         CSEA -1% Offered         463,249.00         463,249.00         463,249.00           SERP Payments (Non-Faculty)         178,730.41         178,730.41         178,730.41         178,730.41           Local Funding Requests         640,000.00         1,460,000.00         960,000.00         3,060,000.00           HR Banner Projects         131,760.00         131,760.00         131,760.00         131,760.00           Title IX         547,527.50         547,527.50         547,527.50         547,527.50           Strategic Plan Allocations         641,979.41         1,325,651.46         35,000.00         15,000.00         91,363.96           Allocation of One-Time Funds 21/22:         5         2,000,000.00         2,000,000.00         2,000,000.00         2,000,000.00         2,000,000.00           Strategic Plan Allocation         40,000.00         110,000.00         110,000.00         40,000.00         20,000,000.00           Strategic P	Student Success Funds - Supplemental Inst	truction			457,532.98		457,532.98
Workforce Development         241,410.90         241,410.90           Subtotal Balance of PY Allocations         1,889,438.95         577,029.35         1,274,502.21         1,985,635.64         630,766.19         6,357,372.34           Allocation of One-Time Funds 20/21: CSEA -1% Offered         463,249.00         463,249.00         463,249.00         463,249.00           SERP Payments (Non-Faculty)         178,730.41         178,730.41         178,730.41         178,730.41           Local Funding Requests         640,000.00         1,460,000.00         960,000.00         3,060,000.00           HR Banner Projects         131,760.00         131,760.00         131,760.00         131,760.00           Title IX         547,527.50         547,527.50         547,527.50         547,527.50           Strategic Plan Allocations         641,979.41         1,325,651.46         35,000.00         15,000.00         91,363.96           Subtotal Additional Allocations         641,979.41         1,325,651.46         35,000.00         110,000.00         40,000.00           Strategic Plan Allocation         40,000.00         110,000.00         110,000.00         300,000.00         2,000,000.00           Strategic Plan Allocation         2,000,000.00         2,000,000.00         2,000,000.00         2,000,000.00         2,000,000.	Student Success Funds - Universal Design					89,026.95	89,026.95
Subtotal Balance of PY Allocations         1,889,438.95         577,029.35         1,274,502.21         1,985,635.64         630,766.19         6,357,372.34           Allocation of One-Time Funds 20/21: CSEA -1% Offered         463,249.00         463,249.00         463,249.00           SERP Payments (Non-Faculty)         178,730.41         178,730.41         178,730.41           Local Funding Requests         640,000.00         1,460,000.00         960,000.00         3,060,000.00           HR Banner Projects         131,760.00         131,760.00         131,760.00         131,760.00         94,353.96         35,000.00         19,363.96         35,000.00         91,363.96         35,000.00         91,363.96         35,000.00         91,363.96         35,000.00         17,495,000.00         91,363.96         35,000.00         1,495,000.00         91,363.96         35,000.00         1,495,000.00         91,363.96         35,000.00         14,472,630.87         30,000.00         300,000.00         300,000.00         300,000.00         300,000.00         300,000.00         300,000.00         300,000.00         250,000.00         250,000.00         250,000.00         250,000.00         250,000.00         250,000.00         250,000.00         250,000.00         250,000.00         250,000.00         250,000.00         250,000.00         250,000.00	Website Modifications				17,863.71		17,863.71
Allocation of One-Time Funds 20/21:         Allocation of One-Time Funds 20/21:         Allocation of One-Time Funds 20/21:           CSEA -1% Offered         463,249.00         463,249.00           SERP Payments (Non-Faculty)         178,730.41         178,730.41           Local Funding Requests         640,000.00         1,460,000.00         960,000.00           HR Banner Projects         131,760.00         131,760.00         131,760.00           Title IX         547,527.50         547,527.50         547,527.50           Strategic Plan Allocation         641,979.41         1,325,651.46         35,000.00         15,000.00         91,363.96           Subtotal Additional Allocation         641,979.41         1,325,651.46         35,000.00         1495,000.00         975,000.00         4,472,630.87           Allocation of One-Time Funds 21/22:         SERP Payments         2,000,000.00         110,000.00         110,000.00         100,000.00         300,000.00           Strategic Plan Allocation         2,000,000.00         250,000.00         250,000.00         250,000.00         250,000.00           Subtotal Additional Allocations         2,000,000.00         290,000.00         110,000.00         110,000.00         2,555,000.00	Workforce Development	241,410.90					241,410.90
CSEA - 1% Offered       463,249.00       463,249.00         SERP Payments (Non-Faculty)       178,730.41       178,730.41         Local Funding Requests       640,000.00       1,460,000.00       960,000.00         HR Banner Projects       131,760.00       131,760.00       131,760.00         Title IX       547,527.50       547,527.50       547,527.50         Strategic Plan Allocation       641,979.41       1,325,651.46       35,000.00       15,000.00       91,363.96         Subtotal Additional Allocation       641,979.41       1,325,651.46       35,000.00       1405,000.00       975,000.00       4,472,630.87         Allocation of One-Time Funds 21/22:       5       2,000,000.00       110,000.00       110,000.00       40,000.00       300,000.00         Strategic Plan Allocation       2,000,000.00       250,000.00       110,000.00       40,000.00       300,000.00         Strategic Plan Allocation       2,000,000.00       250,000.00       110,000.00       40,000.00       300,000.00         Subtotal Additional Allocation       2,000,000.00       250,000.00       250,000.00       250,000.00	Subtotal Balance of PY Allocations	1,889,438.95	577,029.35	1,274,502.21	1,985,635.64	630,766.19	6,357,372.34
SERP Payments (Non-Faculty)       178,730.41       178,730.41         Local Funding Requests       640,000.00       1,460,000.00       960,000.00         HR Banner Projects       131,760.00       131,760.00         Title IX       547,527.50       547,527.50         Strategic Plan Allocation       641,979.41       1,325,651.46       35,000.00       1,495,000.00       91,363.96         Allocation of One-Time Funds 21/22:       5       2,000,000.00       2,000,000.00       2,000,000.00       250,000.00       110,000.00       40,000.00       300,000.00         Strategic Plan Allocation       40,000.00       110,000.00       110,000.00       250,000.00       250,000.00         Strategic Plan Allocation       2,000,000.00       250,000.00       110,000.00       40,000.00       250,000.00         Strategic Plan Allocation       2,000,000.00       250,000.00       110,000.00       40,000.00       250,000.00         Strategic Plan Allocation       2,000,000.00       250,000.00       110,000.00       40,000.00       250,000.00         Subtotal Additional Allocations       2,000,000.00       290,000.00       110,000.00       40,000.00       2,550,000.00	Allocation of One-Time Funds 20/21:						
Local Funding Requests         640,000.00         1,460,000.00         960,000.00         3,060,000.00           HR Banner Projects         131,760.00         131,760.00         131,760.00         131,760.00           Title IX         547,527.50         547,527.50         547,527.50         547,527.50           Strategic Plan Allocation         641,979.41         1,325,651.46         35,000.00         15,000.00         91,363.96           Allocation of One-Time Funds 21/22:         SERP Payments         2,000,000.00         110,000.00         110,000.00         40,000.00         300,000.00           Strategic Plan Allocation         2,000,000.00         110,000.00         110,000.00         250,000.00         250,000.00         250,000.00         250,000.00         2,550,000.00 <t< td=""><td>CSEA -1% Offered</td><td>463,249.00</td><td></td><td></td><td></td><td></td><td>463,249.00</td></t<>	CSEA -1% Offered	463,249.00					463,249.00
HR Banner Projects       131,760.00       131,760.00         Title IX       547,527.50       547,527.50         Strategic Plan Allocation       6,363.96       35,000.00       35,000.00       91,363.96         Subtotal Additional Allocations       641,979.41       1,325,651.46       35,000.00       1,495,000.00       975,000.00       4,472,630.87         Allocation of One-Time Funds 21/22:       SERP Payments       2,000,000.00       2,000,000.00       2,000,000.00       2,000,000.00       300,000.00         Strategic Plan Allocation       40,000.00       110,000.00       110,000.00       40,000.00       300,000.00         Strategic Plan Allocation       2,000,000.00       250,000.00       110,000.00       40,000.00       300,000.00         Strategic Plan Allocation       2,000,000.00       250,000.00       110,000.00       40,000.00       300,000.00         Technology - Microsoft 365 Collaboration       2,000,000.00       290,000.00       110,000.00       40,000.00       2,550,000.00	SERP Payments (Non-Faculty)	178,730.41					178,730.41
Title IX       547,527.50       547,527.50         Strategic Plan Allocation       6,363.96       35,000.00       35,000.00       91,363.96         Subtotal Additional Allocations       641,979.41       1,325,651.46       35,000.00       1,495,000.00       975,000.00       4,472,630.87         Allocation of One-Time Funds 21/22:       SERP Payments       2,000,000.00       110,000.00       110,000.00       300,000.00         Strategic Plan Allocation       40,000.00       110,000.00       110,000.00       300,000.00         Strategic Plan Allocation       250,000.00       250,000.00       250,000.00       250,000.00         Subtotal Additional Allocations       2,000,000.00       290,000.00       110,000.00       40,000.00       2,550,000.00	Local Funding Requests		640,000.00		1,460,000.00	960,000.00	3,060,000.00
Strategic Plan Allocation         6,363.96         35,000.00         35,000.00         15,000.00         91,363.96           Subtotal Additional Allocations         641,979.41         1,325,651.46         35,000.00         1,495,000.00         975,000.00         4,472,630.87           Allocation of One-Time Funds 21/22:         SERP Payments         2,000,000.00         110,000.00         110,000.00         40,000.00         300,000.00           Strategic Plan Allocation         40,000.00         110,000.00         110,000.00         20,000,000.00         250,000.00           Subtotal Additional Allocation         2,000,000.00         250,000.00         110,000.00         110,000.00         2,550,000.00           Subtotal Additional Allocations         2,000,000.00         290,000.00         110,000.00         10,000.00         2,550,000.00	HR Banner Projects		131,760.00				131,760.00
Subtotal Additional Allocations         641,979.41         1,325,651.46         35,000.00         1,495,000.00         975,000.00         4,472,630.87           Allocation of One-Time Funds 21/22:         SERP Payments         2,000,000.00         2,000,000.00         2,000,000.00         2,000,000.00         2,000,000.00         300,000.00         300,000.00         300,000.00         300,000.00         300,000.00         250,000.00         250,000.00         250,000.00         250,000.00         250,000.00         250,000.00         250,000.00         250,000.00         2,550,000.00 </td <td>Title IX</td> <td></td> <td>547,527.50</td> <td></td> <td></td> <td></td> <td>547,527.50</td>	Title IX		547,527.50				547,527.50
Allocation of One-Time Funds 21/22:         SERP Payments         2,000,000.00         2,000,000.00         2,000,000.00         2,000,000.00         300,000.00 <th< td=""><td>Strategic Plan Allocation</td><td></td><td>6,363.96</td><td>35,000.00</td><td>35,000.00</td><td>15,000.00</td><td>91,363.96</td></th<>	Strategic Plan Allocation		6,363.96	35,000.00	35,000.00	15,000.00	91,363.96
SERP Payments         2,000,000.00         2,000,000.00         2,000,000.00           Strategic Plan Allocation         40,000.00         110,000.00         40,000.00         300,000.00           Technology - Microsoft 365 Collaboration         250,000.00         250,000.00         250,000.00         250,000.00           Subtotal Additional Allocations         2,000,000.00         290,000.00         110,000.00         40,000.00         2,550,000.00	Subtotal Additional Allocations	641,979.41	1,325,651.46	35,000.00	1,495,000.00	975,000.00	4,472,630.87
Strategic Plan Allocation         40,000.00         110,000.00         40,000.00         300,000.00           Technology - Microsoft 365 Collaboration         250,000.00         2	Allocation of One-Time Funds 21/22:						
Strategic Plan Allocation         40,000.00         110,000.00         40,000.00         300,000.00           Technology - Microsoft 365 Collaboration         250,000.00         2	SERP Payments	2.000.000.00					2.000.000.00
Technology - Microsoft 365 Collaboration         250,000.00         250,000.00         250,000.00           Subtotal Additional Allocations         2,000,000.00         290,000.00         110,000.00         40,000.00         2,550,000.00	•	,	40.000.00	110.000.00	110.000.00	40.000.00	
Subtotal Additional Allocations 2,000,000.00 290,000.00 110,000.00 110,000.00 40,000.00 2,550,000.00	8		,			,	,
		2,000,000.00		110,000.00	110,000.00	40,000.00	
	Total	\$ 4,531,418.36	\$ 2,192,680.81	\$ 1,419,502.21	\$ 3,590,635.64	\$ 1,645,766.19	\$ 13,380,003.21

#### **Nonspendable Fund Balance**

<u>Revolving Cash:</u> The District maintains a bank account with a \$150,000 balance to facilitate issuing checks that are needed outside of the normal check process and which have associated with them legal requirements for more urgent issuance.

Inventory: Inventory maintained for some supplies, and which by itself is not spendable.

#### **Restricted Fund Balance**

These are the Restricted funds which may carryover their unused funds. If expenditures outpace the available funds, then the fund balances will show as negative. In such circumstances, additional available general fund resources are required to supplement the shortfall.

<u>Health Services</u>: Cypress College and Fullerton College each maintain a student health center, which is partially funded by health fees collected. Those fees may only be used for allowable health service expenditures.

<u>Instructional Equipment:</u> Funds remaining from allocations by the state for instructional equipment.

<u>Parking:</u> Each campus maintains parking on-site and charges a fee for non-employees to park on campus. The parking fees collected from parking permits and day passes may only be used towards costs associated with the maintenance of and security for the campus parking lots.

<u>Lottery:</u> As a community college, we receive a share of the lottery funds collected by the state and designated for education. The restricted lottery funds may only be used for instructional purposes as identified in Ed Code.

<u>Veteran's Services:</u> funding received to provide education benefits for veterans, which are held and disbursed per the direction of the Department of Veterans' Affairs.

<u>Administrative Allowance:</u> Cypress College and Fullerton College both participate in the Federal financial aid programs (i.e., PELL, FWS, SEOG). Those programs provide an administrative allowance to help defray some of the costs associated with administering the financial aid to students.

#### **Committed Funds**

Committed funds can only be used for the specific purposes determined by formal action of the Board of Trustees. In 2016, the Board took formal action to commit funds to cover future PERS/STRS rate increases. The Board reaffirmed this commitment in 2020 as the rate increases continue to be impactful to the District.

#### **Assigned Fund Balances**

These carryovers consist of:

- One-Time Funds allocated to the various budget centers.
- Funds assigned by the budget center for activities and needs identified by that budget center.

#### One-time Funds Allocated

These are carryover funds that were considered to be in the Districtwide category and were allocated to the different budget centers for specific purposes. These allocations were discussed at various standing committees, including the Council on Budget and Facilities (CBF) as well as the District Consultation Council (DCC), and were approved at DCC.

The one-time funds are to be used for the purposes for which they were designated. Any of the One-Time Fund Allocations that remain unused once their purpose is complete will be returned to be included in future allocations.

#### Funds Assigned by the Budget Centers

Each budget centers maintains control over funds that have been conserved from the previous year. These assigned funds are allocated to needs as identified by that budget center. These items are usually one-time in nature, rather than on-going costs.

#### **Uncommitted Fund Balances**

<u>Board Policy Contingency:</u> As discussed previously, the District maintains unrestricted general reserves at a level no less than 5% of unrestricted General Fund expenditures, including debt service, transfers, and payments to students.

<u>Unallocated Resources – Districtwide:</u> These are unallocated, contingency funds maintained and which can be allocated at the discretion of the board. Any allocations out of contingency is submitted to the board as a regular part of ongoing operations for board review and approval.

<u>Unallocated Resources – Budget Centers:</u> These are unallocated funds maintained at the budget centers that also have been conserved from the previous year. Any unassigned funds remaining at the budget center are available to be allocated at the discretion of the budget center to supplement operation s and is also submitted to the board for review and approval.

The following pages provide more details on the Assigned and Uncommitted Funds being budgeted by each budget center and generally considered "Budget Center Carryovers".

# DISTRICT SERVICES



The District Services budget is divided into five areas:

- Chancellor's Office
- Public and Governmental Affairs
- Finance and Facilities
- Human Resources
- Educational Services and Technology

Carryovers for the District Services area are allocated to help meet requests for the coming year associated with operational and student success needs. Carryover balances for District Services come from two sources: one-time funds allocated for specific purposes as well as funds accumulated from staff vacancies and indirect dollars.

Our first use of carryover funds is to ensure that purchase orders for committed costs that will complete in 2021-22 continue to be covered.

District Services has also received one-time funds that were allocated for specific purposes as listed in an earlier table which will continue to be directed as specified.

We continue to focus on the NOCCCD Foundation development as we continue to strengthen our North Orange Promise Program. The Human Resources Department has undertaken projects to help increase automation of processes. Funding is being provided to help support those projects. Additionally, funding is being provided for mediation support as well as assistance with the searches to fill the positions for the Chancellor and for Fullerton College President.

# DISTRICT SERVICES

District Services Carryover Beginning Balance	\$ 6,479,801.00
Restricted Fund Balance	\$ -
Districtwide Allocation	
Safety Budget	(17,046.00)
Total Districtwide Allocation	\$ (17,046.00)
One-Time Fund Allocations	
Equipment	(316,030.00)
Institutional Capacity	(89,770.00)
Pathways Support	(171,229.00)
Local Funding Requests	(640,000.00)
HR Banner Projects	(131,760.00)
Title IX Compliance	(547,528.00)
Strategic Plan Allocation for DEIA	(6,364.00)
Strategic Plan Allocation for DEIA	(40,000.00)
Technology - Microsoft 365 Collaboration	 (250,000.00)
Total One-Time Fund Allocations	\$ (2,192,681.00)
Assigned by Center	
Carryover of PO's still in process from prior year	(1,134,325.00)
Foundation Software	(7,000.00)
Institutional Capacity Supplement	(40,776.00)
HR Temporary Special Project Coordinator	(110,000.00)
HR Mediation Support	(85,000.00)
HR Fullerton College President Search Services	(50,000.00)
Total Assigned by Center	\$ (1,427,101.00)
Carryover Remaining Balance	\$ 2,842,973.00

# CYPRESS COLLEGE



For fiscal year 2020-21, Cypress College ended the fiscal year with an ending fund balance of \$17,042,122, of which \$549,586 is associated with restricted funds. The remaining carryover balance of \$16,492,536 is assignable for campus uses. The college traditionally uses its carryforward balances to fund a number of critical student support activities not supported by the operational budget, fund college reserves, and invest in instructional and operational improvements. The college is heavily reliant upon the revenues generated by our partnership with the swap meet to fund our carryforward budget activities.

For fiscal year 2021-22, the ending fund balance available has increased considerably versus the prior year's ending fund balance due to a combination of limited in-person classes/operations and an influx of federal funds attributable to the Higher Education Emergency Relief Funds (HEERF). Cypress College received approximately \$29.5 million in federal funds to support our remote instructional needs and our response to the global pandemic. The support of these federal funds allowed us to divert pandemic related expenditures, such as protecting our employees with personal protective equipment (PPE), improve the safety/quality of our building air flow systems, support information technology needs for remote instruction/ operations, and provide direct support to our students with food insecurity and technology needs in a remote learning environment. With the limited presence on campus, the college experienced reduced expenditures in energy consumption, custodial supplies, office supplies, and general maintenance activities.

# CYPRESS COLLEGE

Included in our fund balance are contributions from the District one-time funds (\$1,419,502) to address various ADA improvements, food support for our needy students, student outreach efforts, increase open education resource access, strategic plan allocations for DEIA, and various campus and institutional priorities.

The remaining balance of the college carry over funds (\$15,073,034) will be distributed amongst various student service activities, academic support programs, operational budget backfill/adjustments, Cypress College Foundation support, campus improvements, infrastructure support, and the establishment of critical budget reserves/contingencies.

One noted reserve being established is the first college emergency reserve fund, equal to 5% of the college operating budget. This reserve will be considered a "rainy day" fund and will be reserved for emergency purposes only and not available for discretionary use. The college executive team will work closely with our shared governance groups to determine appropriate policies and procedures for the use of this permanent reserve.



# CYPRESS COLLEGE

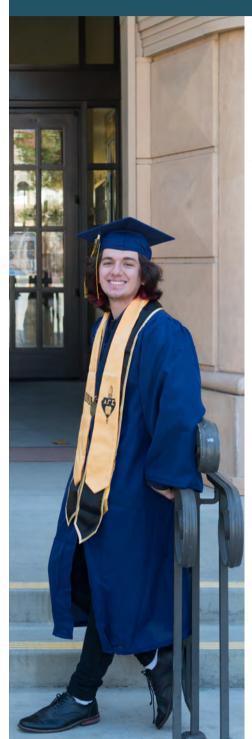
Cypress College Carryover Beginning Balance	\$	17,042,122.00
Restricted Fund Balance	\$	(549,586.00)
One-Time Fund Allocations		
Capital Expenses - ADA		(475,827.00)
Hunger Initiative		(100,000.00)
Institutional Capacity		(608,180.00)
Outreach/Recruitment/Onboarding/Advertising		(20,754.00)
Student Success Funds - Online Education		(69,741.00)
Strategic Plan Allocation for DEIA		(35,000.00)
Strategic Plan Allocation for DEIA		(110,000.00)
Total One-Time Fund Allocations	\$	(1,419,502.00)
Assigned by Center		
Carryover of PO's still in process from prior year		(287,605.00)
2020/21 Departmental Budget Carryforward (2 year cycle	9	(1,431,960.00)
Prior One-Time Funding Program Allocations		(177,311.00)
Distance Education Program - Position Support		(150,000.00)
STEM2 Program		(350,000.00)
International Students Program (via Non-Resident Tuitior	1	(350,000.00)
Dual Enrollment Program Support		(250,000.00)
Foundation Position Support		(200,000.00)
Learning Resource Center Tutoring Support		(350,000.00)
Prior Year Adjustments for Campus Safety and Health Cer	۱	(1,559,666.00)
Establish Permanent Campus Emergency Fund @ 5% of C	)	(4,052,000.00)
2021/22 Operational Contingency (Extended Day, Operat		(1,036,526.00)
2021/22 Backfill of Operating Budget Structural Deficit		(1,877,966.00)
Capital Outlay/Campus Improvements/Infrastructure		(3,000,000.00)
Total Assigned by Center	\$	(15,073,034.00)
Carryover Remaining Balance	\$	-

# **FULLERTON COLLEGE**

Fullerton College ended fiscal year 2020-21 with an ending fund balance of \$20,289,137, of which \$3,558,196 is associated with restricted funds. The remaining carryover balance of \$16,730,941 is assignable for campus uses. The significant increase in ending fund balance was attributed to the one-time CARES funds received. Fullerton College received over \$34 million dollars in Institutional CARES funds which has been used to facilitate distance education, address student and staff needs, student aid, and facility improvements to facilitates a safe return to campus. Due to the fact that CARES's funds have a specific spend down timeline, Fullerton college has prioritized spending these funds down first. Fullerton College has not yet spent down all CARES funds, so it is expected that the ending fund balance for 2021-22 will continue to be a significant amount. The unrestricted carryover balance may be used by the College to address campus-wide needs that are of a one-time or non-recurring nature. Such uses include institutional support, departmental carryovers, capital outlay transfers, information technology equipment replacements, Strategic Direction initiatives, Pathways and personnel and budget center support, contingencies.



# FULLERTON COLLEGE



Of the available unrestricted carryover balance, approximately 34% has been earmarked for purposes of addressing program review priorities, and departmental carryovers which include Distance Education, International Students Program, and other campus projects as indicated below. An amount totaling \$3,592,226 has been earmarked to address capital outlay projects. The College has also set aside \$1,194,260 of local funding request to address advertising, outreach, sustainability, and campus wide needs. \$3,000,000 for extended day/personnel contingencies, and \$1,000,000 for campus institutional capacity. Additional distributions of carryover funds beyond those listed below will be considered and evaluated by the Planning and Budget Steering Committee and the President's Advisory Council.

# **FULLERTON COLLEGE**

Fullerton College Carryover Beginning Balance	\$ 20,289,137.00
Restricted Fund Balance	\$ (3,558,196.00)
One-Time Fund Allocations	
Foundation Support	(272,799.00)
Staff Development Program	(14,161.00)
Institutional Capacity - Campus Priorities	(1,000,000.00)
Outreach/Recruitment/Onboarding/Advertising	(100,000.00)
Pathways Support	(122,003.00)
Online Education Support	(1,276.00)
Supplemental Instruction and Student Support	(457,533.00)
Web Design	(17,864.00)
Local Funding Requests	(1,194,260.00)
Local Funding Requests - Program Review	(265,740.00)
Strategic Plan Allocation for DEIA	(35,000.00)
Strategic Plan Allocation for DEIA	 (110,000.00)
Total One-Time Fund Allocations	\$ (3,590,636.00)
Assigned by Center	
Carryover of PO's still in process from prior year	(209,738.00)
Program Review Allocation	(372,520.00)
International Students Allocation	(440,718.00)
Institutional Support Athletic Programs	(239,999.00)
Accreditation Support	(85,000.00)
Computer Replacement Program	(400,000.00)
Extended Day Contingencies	(3,000,000.00)
Campus-Wide Institutional Support	(600,000.00)
Child Development School Support	(100,000.00)
Capital Outlay Holding	(3,592,226.00)
Campus Improvements/Swing Space	(3,000,000.00)
Campus-wide Departmental Commitments	 (1,100,104.00)
Total Assigned by Center	\$ (13,140,305.00)
Carryover Remaining Balance	\$ _



NOCE ended fiscal year 2020-21 with an ending fund balance of \$13,784,456, of which \$1,905,697 is associated with restricted funds. The remaining unrestricted carryover balance of \$11,878,759 is assignable for campus uses. The significant increase in ending fund balance is due to vacant positions that were unable to be filled while working in a remote environment during the past year due to the pandemic. In addition, we were able to leverage from multiple funding sources such as CARES and HEERF II funds in the amount of \$1.2 million to cover expenses of supporting students with services and enhancing facilities to ensure a safe return to campus. To provide the same level of adult education offerings and services for the North Orange County Region, \$680,00 of the California Adult Education Program funds were used to support the extended day budget, which ensured that classes could continue to be offered during the time of declined enrollment.

The carryover balance may be used to address campus-wide needs that are of a one-time or nonrecurring nature. NOCE traditionally uses its carryover budget for specific initiatives in accordance with the NOCE Integrated Planning Model and for future operating and personnel contingencies.

For fiscal year 2021-2022, carryover funds will be invested to support enrollment recovery and to build a sustainable structure for distance education and remote student services. Specifically, \$219,432 was allocated to continue to continue to support Distance Education Program, which includes partnership of NOCE faculty with Ease Learning for curriculum development and purchases of software. Last year,

NOCE earmarked \$150,000 to support the implementation of the NOCE Strategic Plan and to encourage innovation. Having evaluated various proposals through the one-time budget request process, the Budget Committee awarded the Parenting Program \$10,000 to produce video interviews capturing survivor knowledge of human trafficking experience to be included in the newly developed Building Trauma Informed Communities curriculum, which will be used to meet a legal requirement for resource families, foster families, guardians, and adoptive families to obtain or retain custody of children.

Counseling and Student Services department received \$30,000 to continue the pilot of Cranium Café which supports virtual counseling services. Access to this platform will continue to provide flexibility for students who are struggling with transportation, childcare, or work schedules to attend in-person appointments. The remaining balance of \$110,000 will continue to be earmarked for this continued process.

One-time and carryover funds will continue to support NOCE's DEIA efforts, especially the plan to create the Diversity Committee. Of the \$190,914 allocated for ongoing professional development, a portion will be dedicated to training on inclusive curriculum, Universal Design Learning, and equity-minded institutional culture. Additionally, consulting services have been procured to offer a series of workshops on deescalating difficult interactions and offering empathetic customer service. The workshops will be designed to address the needs expressed by classified employees and will be open to faculty and management team.





A total of \$982,790 was allocated for instructional and student support services. This includes curriculum development, support for students' basic needs and outreach and retention efforts. Of the 741 students who responded to the 2020 Campus Climate survey, 32% indicated they have experienced food insecurity, 36% experienced housing insecurity, and 14% experienced homelessness. NOCE will continue to dedicate resources to staff the Anaheim Campus food pantry, offer monthly drive-through food distribution and assist students with vouchers to grocery stores (as long as the eligible funding lasts).

Prior to the pandemic NOCE was experiencing a decline in enrollment and it continues to decline due to the impact of COVID-19. The main focus for this year and the coming years is to increase student retention rates and enrollment. Each instructional program and student service departments have created strategies to re-engage former students and retain current students, which will be funded by one-time resources. In addition, \$456,906 was allocated for continued website support which includes advertising, media buy, and web analytics.

With the creation of the new mission, vision, and core value statements, NOCE launched the We Are NOCE campaign. The promotional items to support of the efforts of the campaign estimated at \$2,021 will be funded by the carryover fund.

An amount totaling \$4,600,081 has been earmarked to address capital outlay such as technology and furniture upgrades and facility projects which include ADA improvements. An additional \$300,000 has been allocated for unexpected expenses that may continue to arise due to the pandemic.

The one-time funds allocations are to be used for the purposes for which they were designated. The remaining funds may be used to pay other expenses deemed a priority. The carryover remaining balance of \$4,383,440 is currently reserved for future personnel and operating contingencies in case of the pandemic set-back and during the enrollment recovery phase. If the need arises for reallocation of funds as designated below, the process will be done in consultation with appropriate shared governance bodies, such as Budget Committee, Academic Senate, and President's Cabinet to maximize engagement and equitable distribution.



N. Orange Continuing Education Carryover Beginning Balance	\$ 13,784,456.00
Restricted Fund Balance	\$ (1,905,697.00)
One-Time Fund Allocations	
Capital Expenses - ADA Improvements	(247,772.00)
Capital Expenses - Campus Priorities	(145,110.00)
Hunger Initiative - Food Pantry	(7,410.00)
Professional Development Program	(6,720.00)
In-Service Training	(12,691.00)
Institutional Capacity - Campus Priorities	(93,494.00)
Outreach/Recruitment/Onboarding/Advertising	(9,110.00)
Student Success Funds - Online Education	(19,432.00)
Student Success Funds - Universal Design	(89,027.00)
Local Funding Requests	(960,000.00)
Strategic Plan Allocation for DEIA	(15,000.00)
Strategic Plan Allocation for DEIA	 (40,000.00)
Total One-Time Fund Allocations	\$ (1,645,766.00)
Assigned by Center	
Carryover of PO's still in process from prior year	(63,167.00)
Distance Education Program	(200,000.00)
Budget Committee Discretion	(110,000.00)
Staff Development	(122,299.00)
Instructional and Student Services Support	(617,296.00)
Website Support/Outreach/Advertising	(109,000.00)
Technology Upgrades	(907,108.00)
Capital Outlay: Facilities	(2,911,731.00)
Pandemic Related Expenses	(300,000.00)
Categorical Program Support/Community Services	(272,119.00)
Budget Center Contingencies	 (236,833.00)
Total Assigned by Center	\$ (5,849,553.00)
Carryover Remaining Balance	\$ 4,383,440.00

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# **SPECIAL REVENUE FUNDS**

The District has 3 types of Special Revenue Subfunds:

- Bookstore Fund
- Cafeteria Fund
- Child Development Fund

#### SUMMARY BY FUND TYPE 2020-2021

	B	ookstore Fund		Cafeteria Fund	Dev	Child /elopment Fund	Total Special Revenue Funds Budget		
Beginning Balance	\$	2,682,822	\$	2,517,747	\$ 103,076		\$	5,303,645	
Revenues:									
Federal Revenue		-		-		23,000		23,000	
State Revenue		-		-		147,546		147,546	
Local Revenue		2,775,495		260,000		380,975		3,416,470	
Total Revenues		2,775,495		260,000		551,521		3,587,016	
Expenditures:									
Academic Management Salaries		-		-		-		-	
Full-Time Faculty Salaries		-		-		-		-	
Part-Time Faculty Salaries		-		-		-		-	
Total Academic Salaries	1	-		-		-		-	
Classified Management Salaries		125,658		-		121,422		247,080	
Classified Staff Salaries		716,998		-		432,786		1,149,784	
Confidential Staff Salaries		-		-		-		-	
Hourly Staff Salaries		58,000	_	-	_	40,000		98,000	
Total Classified Salaries		900,656		-		594,208		1,494,864	
Employee Benefits		370,562		-		245,840		616,402	
Total Salaries and Benefits		1,271,218		-		840,048		2,111,266	
Supplies and Materials		1,508,616		-		43,262		1,551,878	
Other Operating Expenses		61,701		-		2,301		64,002	
Capital Outlay		-		110,000		4,000		114,000	
Total Expenditures		2,841,535		110,000		889,611		3,841,146	
Other Sources/(Uses):									
Interfund and Other Transfers In		-		-		350,000		350,000	
Debt Interest & Other Service Charges		-		-		-		-	
Interfund and Other Transfers Out		-		(150,000)		-		(150,000)	
Student Financial Aid		-		-		-		_	
Total Other Sources/(Uses)		-		(150,000)		350,000		200,000	
Ending Balance/Contingency	\$	2,616,782	\$	2,517,747	\$	114,986	\$	5,249,515	

John O'Hurley

# Bookstore Funds

Bookstore Funds are designated to receive the proceeds derived from bookstore operations pursuant to Education Code Section 81676 and are maintained by the college Bursars' Offices. All necessary expenses, including salaries, benefits, operating expenses, and capital improvements for the bookstore, may be paid from the generated revenues.

The District maintains bookstores at Fullerton College as well as a smaller operation at the Anaheim Campus for North Orange Continuing Education. The NOCE bookstore is accounted for by Fullerton College.

Bookstore services at Cypress College are currently contracted out. The proceeds from this contract are deposited in the General Fund.

Therefore, the Bookstore Fund is currently only comprised of the activity accounted for by Fullerton College.

# **Cafeteria Funds**

Cafeteria, or Food Service Funds are designated to receive all money from the sale of food or for any other services related to food operations. The District currently contracts for food services at both Cypress College and Fullerton College. The proceeds from these contracts are deposited in the Food Service Funds. North Orange Continuing Education's food service program is maintained within the Cypress College Culinary Arts Program.

### FOOD SERVICE FUNDS

		<b>O-2021</b> Cypress College	 Fullerton College	Total Cafeteria Funds Budget		
Beginning Balance		345,925	\$ 2,171,822	\$	2,517,747	
Revenues:						
Federal Revenue		-	-		-	
State Revenue		-	-		-	
Local Revenue		150,000	110,000		260,000	
Total Revenues		150,000	 110,000		260,000	
Expenditures:						
Academic Management Salaries		-	-		-	
Full-Time Faculty Salaries		-	-		-	
Part-Time Faculty Salaries		-	-		-	
Total Academic Salaries		-	 -		-	
Classified Management Salaries		-	-		-	
Classified Staff Salaries		-	-		-	
Confidential Staff Salaries		-	-		-	
Hourly Staff Salaries		-	-		-	
Total Classified Salaries		-	 -		-	
Employee Benefits		-	 _		-	
Total Salaries and Benefits		-	 <u> </u>		-	
Supplies and Materials		-	-		-	
Other Operating Expenses		-	-		-	
Capital Outlay		-	110,000		110,000	
Total Expenditures		-	 110,000		110,000	
Other Sources/(Uses):						
Interfund and Other Transfers In		-	-		-	
Debt Interest & Other Service Charges		-	-		-	
Interfund and Other Transfers Out		(150,000)	-		(150,000)	
Student Financial Aid		-	-		-	
Total Other Sources/(Uses)		(150,000)	 -		(150,000)	
Ending Balance/Contingency	\$	345,925	\$ 2,171,822	\$	2,517,747	

Here Are My Hands Bill Martin Jr and John Archambault

illustrated by Ted Run

# Child Development Funds

The Child Development Fund is only comprised of the activity accounted for by Fullerton College.

The Child Development Fund is used to account for resources committed to child development programs. The primary sources of revenue are user fees, Federal, State, and local grants, and an annual District contribution as per Board action in April, 2009 for an amount not to exceed \$250,000. Fullerton College supplements any shortfalls in revenue, if needed.

Grants budgeted for the Child Development Fund are presented in the Section on Categorical Funds.

SCIENCE

ENGINEERING

MATHEMATICS

# CAPITAL PROJECTS





# CAPITAL PROJECTS FUNDS 2021-2022

The District has 2 types of Capital Projects Subfunds

- Capital Outlay Projects Funds
- General Obligation Bond Funds

ieral Obligation Bond Funds		pital Outlay Fund	eral Obligation Bond Fund	Total Capital Projects Funds Budget		
Beginning Balance	\$	65,131,666	\$ 80,595,127	\$	145,726,793	
Revenues:						
Federal Revenue		-	-		-	
State Revenue		64,419,392	-		64,419,392	
Local Revenue		500,000	 600,000		1,100,000	
Total Revenues		64,919,392	 600,000		65,519,392	
Expenditures:						
Academic Management Salaries		-	-		-	
Full-Time Faculty Salaries		-	-		-	
Part-Time Faculty Salaries		-	 -		-	
Total Academic Salaries	. <u> </u>	-	 -		-	
Classified Management Salaries		515,512	-		515,512	
Classified Staff Salaries		143,904	-		143,904	
Confidential Staff Salaries		-	-		-	
Hourly Staff Salaries		-	-		-	
Total Classified Salaries		659,416	-		659,416	
Employee Benefits		299,292	 -		299,292	
Total Salaries and Benefits		958,708	 -		958,708	
Supplies and Materials		95,689	317,751		413,440	
Other Operating Expenses		2,916,423	2,437,215		5,353,638	
Capital Outlay		115,031,194	167,085,758		282,116,952	
Total Expenditures		119,002,014	 169,840,724		288,842,738	
Other Sources/(Uses):						
Interfund and Other Transfers In		-	-		-	
Proceeds from Sale of Bonds		-	88,645,597		88,645,597	
Debt Retirement		-	-		-	
Debt Interest & Other Service Charges		-	-		-	
Interfund and Other Transfers Out		(1,000,000)	-		(1,000,000)	
Student Financial Aid		-	 -		-	
Total Other Sources/(Uses)		(1,000,000)	 88,645,597		87,645,597	
Ending Balance/Contingency	\$	10,049,044	\$ -	\$	10,049,044	

# CAPITAL OUTLAY PROJECTS FUND

The Capital Outlay Projects Fund is used to account for the accumulation and expenditure of moneys for the acquisition or construction of significant capital outlay items, and Scheduled Maintenance and Special Repairs projects.

The Capital Outlay Projects Fund is also used to account for the receipt and expenditure of State Funded capital projects, scheduled maintenance projects.

#### CAPITAL OUTLAY FUND 2021-2022

Project	2021-22 Budget				
AC Cold Water Syst/Salt Water Vault	\$ 74,877				
AC Facility Upgrades	1,162,092				
AC HVAC FX System Replacement	124,953				
AC NOCE ADA Upgrades	1,725,753				
AC Tower 1st Floor Life Safety Reno	8,502,729				
AC Upgrade Server Fire Suppr.System	1,258				
AC Upper Deck Parking Restoration	15,528				
AC 16-17 Local Funded Projects	101,033				
AC 17-18 Scheduled Maint Holding-Local	260,724				
AC 18-19 Scheduled Maint Holding-Local	500,000				
AC 19-20 Scheduled Maint Holding	40,348				
AC 19-20 Scheduled Maint Holding-Local	3,250,000				
AC 21-22 Scheduled Maint Holding	1,149,750				
CC Air Handler Replace Complex Bldg	125,213				
CC Asphalt/Slurry Coat, Parking Lot	188,421				
CC Automated Access	800,000				
CC Balcony Refurbish, CCC 3rd Floor	300,000				
CC Baseball Field & Clubhouse	164,886				
CC Baseball Field Clubhouse Removal	51,921				
CC BoilerSystem Replace Tech III&FA	214,366				
CC Bridge	31,343				
CC Campus Facilities Planning	111,051				
CC Campus-wide Capital Projects	4,757				
CC Classroom Repairs & Tech Replace	582,121				
CC Concrete Walkway Refinish/Repair	560,000				
CC Energy Efficiency Partnership	35,782				
CC Equipmt Replacemt Plan (Van 1-3)	1,889				
CC Est. One-Time Funding	12,558				
CC Exhaust Fan System/HVAC, Gym I	650,000				
CC Exhaust Fan System/HVAC, Gym II	650,000				
CC Exterior Refinish/Repair, Piazza	560,000				
CC FF&E Veteran's Center	117,845				
CC Fine Arts Building Renovation	12,843,275				
CC Interior Lights	1,763				
CC Orchestra Pit Cover Project	39,996				
CC Paint/Body Mixing Room Body Shop	250,000				
CC Plaza	37,244				
CC Pond Renovation - Local	7,343				
CC Restore FF&E for SEM	2,954,037				
CC Roof Repair, Gym I	647,232				

#### CAPITAL OUTLAY FUND 2021-2022

Project	2021-22 Budget
CC Roof Replace Blockhouse	76,086
CC Roof Replace Edison Substation	60,057
CC SAC/VRC Dedication Wall	22,635
CC SEM EIR -Pile Driving Project	341
CC Signage Replacement, Campus Wide	200,000
CC Stair Refinishing/Repair, Piazza	560,000
CC Student Collaboration Space Impr	380,439
CC Student Path of Travel Improveme	100,000
CC Thermal Energy Project	5,997
CC Tree Trimming	1,700
CC Water Conservation Project	1,735
CC WaterProofing Piazza Deck Bldg 8	49,671
CC-Central Plant	74,702
CC 18-19 Scheduled Maint Holding-Local	232,726
CC 20-21 Scheduled Maint Holding-Local	3,092,868
CC 21-22 Scheduled Maint Holding	5,173,875
DW Network Refresh Project	2,364,651
FC 300/500 & IB FF&E	2,872,561
FC 300/500 Storm Drain Repairs	76,715
FC ADA Projects	1,161,010
FC Bldg 3100 HVAC Replacement Proj.	74,605
FC Bldg 840 Bathroom Renovation	244,736
FC Boiler Project	2,283,073
FC Campus Facilities Planning	200,001
FC Campus-wide Capital Projects	491,116
FC Campus-wide Security Camera Proj	591,381
FC Carpet Replacement	93,050
FC Chapman/Newell land Development	280,500
FC Classroom AV Upgrade	296,229
FC Dining Hall Audio System Project	64,513
FC Door Replacement	96,081
FC Electric Meter Install Project	185,200
FC Equipment Anchoring Project	20,000
FC EV Charging Station Project	11,170
FC FF&E	269,537
FC Field Turf Replacement	1,091,915
FC Fields Improvements	5,361,929
FC Fields Netting Projects	312,821
FC Gigliotti Parking Conv Proj	419,690
FC HVAC Control Replacement Project	300,000

#### CAPITAL OUTLAY FUND 2021-2022

<b>-</b> · · ·	2021-22
Project	Budget
FC HVAC Replacement - Bldg 3000	199,241
FC M&O Building	8,066,997
FC Parking Lot Repairs	400,000
FC Performing Arts	30,114,140
FC Renovate Bldgs 300 + 500	558,379
FC Repaint Exterior Bldgs	101,968
FC Risk Assessment Projects	392,853
FC Roof Repairs	100,662
FC Scheduled Maintenance	924,565
FC Sewer Line Project 300/500	454
FC Standards Development	10,826
FC Swing Space	457,871
FC Swing Space/Repurposing Project	579,155
FC Theater Tower Repair Project	154,675
FC Tunnels Improvements	31,748
FC Wilshire Hot Water Line Replace.	223,500
FC 21-22 Scheduled Maint Holding	6,077,244
NOCE Scheduled Maintenance / Other	624,665
Non-Resident Capital Outlay - CC	427,845
Non-Resident Capital Outlay - FC	381,372
Other - Capital Outlay	2,612,678
Health & Safety 33676	14,667
Redevelopment Funds (RDA)	9,548,149
	130,051,058

## GENERAL OBLIGATION BOND FUND

The General Obligation Bond Fund is designated to account for the proceeds from the sale of bonds under Proposition 39, and the related expenditures related to the acquisition and construction of projects voted and approved by the local property owners. Moneys may only be expended for the purposes authorized by the language of the Proposition 39 Bond voter approved ballot measure.

The Measure J \$574 million bond issue was approved by voters in 2014. A first series of bond issuances in the amount of \$100 million was completed in 2016. As projects for Measure J have started, our cash flow projections lead us to a second series of bond issuances, this time in the amount of \$150 million. Funds received from the bond issuances are maintained in an interest bearing operating account with the Orange County Department of Education. Interest earned adds to the total available for Measure J projects. We have accumulated\$9.25 million in interest earnings since the first issuance. We anticipate that total interest earned on the funds currently issued may reach \$11 million and have added that to the total available for Measure J projects.

For Measure J, the voters approved projects, primarily with a focus on supporting success for veterans as well as supporting facilities improvements that contribute to workforce development. NOCCCD continues to focus efforts on planning, in order to run an efficient and transparent bond program. To that end, the list of the projects on the master plan for Measure J has been included, as well as identifying those projects on which planning and design efforts have already begun.

#### ANAHEIM CAMPUS MEASURE J PROJECTS



Secondary MDF Room [Close-Out]



Anaheim Campus Tower First Floor Life/Safety Renovation [Planning] Swing Space Projects / Interim Housing [Planning]

- Develop Interior and Exterior Signage [Planning]
  - IT Network Refresh (Throughout Campus) [Implementation]

#### Project

Tower First Floor Life/Safety Renovation Swing Space Projects/Interim Housing Develop Interior and Exterior Signage Update/Improve Infrastructure **Targeted Completion** 

October 2024 July 2022 October 2021 Various projects

#### CYPRESS CAMPUS MEASURE J PROJECTS

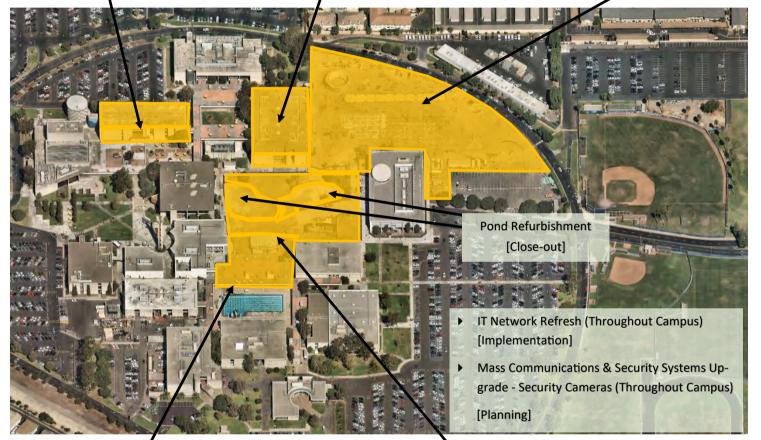


Fine Arts Building Renovation [Design - Construction Documents]

Swing Space Fine Arts (Old SEM) [Design - Construction Documents]



New Science, Engineering and Mathematics Building [Construction]





New Veterans' Resource Center & Student Activities Center Expansion [Close-out]

> Veterans', Memorial Bridge, Plaza, & Tribute Garden [Close-out]



#### Project

New Science, Engineering, and Mathematics Building New Veterans' Resource Center & Student Activities Center Expansion Veterans' Memorial Bridge, Plaza & Tribute Garden Fine Arts Building Renovation Swing Space – Fine Arts (Old SEM) Update/Improve Infrastructure Mass Communication & Security System Upgrade

#### **Targeted Completion**

July 2021 July 2021 July 2021 November 2024 August 2022 Various Projects Various Projects

#### FULLERTON CAMPUS MEASURE J PROJECTS



Central Plant Replacement and Expansion [Construction]



Greenhouse Replacement [Close-out]



New Instructional Building [Construction]



Renovate Buildings 300 & 500 [Bidding]

#### Project

New Instructional Building Central Plant Replacement & Expansion New Horticulture and Lab School – Greenhouse Replacement Renovate Buildings 300 & 500 New Maintenance & Operations Building Chapman/Newell Instructional Building New Performing Arts Complex – Demolish Buildings 1100 & 1300 Update/Improve Infrastructure Mass Communication & Security System Upgrade

Development]

#### **Targeted Completion**

September 2021 August 2021 April 2021 September 2023 December 2023 July 2025 Various Projects Various Projects

### BOND FUND - MEASURE J 2021-2022

Current Bond			Available Measure 2021		1-22 Budget		
Campus/Project		Estimate	Actual Expenses		J Budget	for Ac	tive Projects
Anaheim Campus:							
7th and 10th Floors Buildout	\$	915,972	\$ 915,972	\$	-	\$	-
5th Floor CTE Laboratory & 2nd Floor Room 215		640,736	640,736		-		-
Second Floor Tenant Improvement		813,000	-		813,000		-
Outdoor Patio Remodel		1,382,500	-		1,382,500		-
4th Floor Improvements		218,000	-		218,000		-
Update/Improve Infrastructure		661,133	-		661,133		-
Update/Improve Infrastructure (IT)		1,000,000	701,414		298,586		298,586
Update/Improve Infrastructure (AC Secondary MDF Room)		105,407	92,254		13,153		13,153
Planning (Non Project Specific)		440,000	9,475		430,525		430,525
Tower First Floor Life/Safety Renovation		2,183,000	42,503		2,140,497		2,140,497
Swing Space Projects/Interim Housing		2,000,000	-		2,000,000		2,000,000
Develop Interior and Exterior Signage		313,800	-		313,800		313,800
Upper Deck Enhancements		309,901	-		309,901		-
1st Floor Remodel Student Center and Classrooms		2,352,720	-		2,352,720		-
Pedestrian and Vehicular Traffic Flow		2,329,000	-		2,329,000		-
Develop Drop-Off Plaza at Romneya Drive		569,000	-		569,000		-
Develop Intersection at Romneya and Coronet		773,631	-		773,631		-
Subtotal - Anaheim Campus	\$	17,007,800	\$ 2,402,354	\$	14,605,446	\$	5,196,561
					<u> </u>		
Cypress Campus:							
New Science Engineering & Mathematics (SEM) Building	\$	94,068,202	88,199,467		5,868,735		5,868,735
New Veterans' Resource Center & Student Activities Center Expansion		13,411,167	12,007,929		1,403,238		1,403,238
Veterans' Memorial Bridge and Tribute Garden		100,800	-		100,800		100,800
Baseball Field Improvements		1,942,119	1,910,097		32,022		32,022
Swing Space Projects		1,024,865	-		1,024,865		1,024,865
Swing Space - Fine Arts (OLD SEM)		5,626,285	20,000		5,606,285		5,606,285
Swing Space - Gym II Renovation		153,397	153,397		-		-
Swing Space - Parking Lot 5 Expansion		1,965,399	1,965,399		-		-
Swing Space - Old SEM (Roofing)		47,747	47,747		-		-
Swing Space - Other		35,975	35,975		-		-
Fine Arts Capital Improvement		33,413,861	462,165		32,951,696		32,951,696
Update/Improve Infrastructure		8,108,406	-		8,108,406		-
Update/Improve Infrastructure (SEM)		3,055,711	2,979,737		75,974		75,974
Update/Improve Infrastructure (IT)		5,077,100	1,656,869		3,420,231		3,420,231
Update/Improve Infrastructure (VRC/SAC)		1,169,243	1,134,002		35,241		35,241
Update/Improve Infrastructure (IT-VRC/SAC)		252,530	_,,		252,530		252,530
Update/Improve Infrastructure (IT-SEM)		645,883	49,214		596,669		596,669
Update/Improve Infrastructure (Under Piazza & Stairwell Restoration)		3,300,000	48,457		3,251,543		-
Update/Improve Infrastructure (Piazza Above SAC)		3,000,000	-		3,000,000		-
Update/Improve Infrastructure (Central Plant Enhamcements)		58,768	58,768		3,000,000		
Library-Learning Resource Center Expansion		5,038,665	38,665		5,000,000		
Central Plant Upgrade		7,000,000	-		7,000,000		
Mass Communications & Security Systems Upgrade		1,941,523	_		1,941,523		1,941,523
Mass Communications & Security Systems Opgrade (SEM)		390,685	292,871		97,814		97,814
		60,952	58,036		2,916		2,916
Mass Communications & Security Systems Upgrade(VRC/SAC)					2,910		2,910
Mass Comminications & Security System Upgrade (Safety Film)		145,772	145,772		-		-
Mass Communications & Security Systems Upgrade (Door Replacement)		50,898	50,898		-		-
Campus-Wide Security Systems Upgrade		2,058,670	58,670		2,000,000		2,000,000
Pool Restoration and Upgrade		3,909,470	-		3,909,470		-
Tech I/Tech III CTE Complex		28,337,107	-		28,337,107		-
Planning (Non Project Specific)		530,000	178,219		351,781		351,781
Gym I/Gym II Restoration and Restrooms		-	-		-		-
Under Piazza & Stairwell Restoration		-	-		-		-
Gateway Phase I		-	-		-		-
Athletic Field Realignment/Entry Revisions/Parking Lot Improvements		-	-		-		-
Parking Structure		-	-		-	_	-
Subtotal - Cypress Campus	Ş	225,921,200	\$ 111,552,354	\$	114,368,846	\$	55,762,320

### BOND FUND - MEASURE J 2021-2022

Campus/Project	c	Current Bond Estimate	Ac	tual Expenses	Ava	ilable Measure J Budget		21-22 Budget Active Projects
Fullerton Campus:								,
New Instructional Building	\$	53,588,031		43,971,866		9,616,165		9,616,165
Renovate 300 & 500 Buildings		20,482,000		1,020,429		19,461,571		19,461,571
New TES & Chilled Water Plant Expansion		10,600,000		8,643,860		1,956,140		1,956,140
New Thermal Energy Storage (TES)		10,139,524		-		10,139,524		-
Update/Improve Infrastructure		23,162,352		-		23,162,352		-
Update/Improve Infrastructure (IT)		7,721,018		2,169,223		5,551,795		5,551,795
Update/Improve Infrastructure (IT-Instructional Building)		278,982		-		278,982		278,982
Update/Improve Infrastructure (Bldg 300-500 Sewer Line)		444,702		444,702		-		-
Planning (Non Project Specific)		595,000		240,896		354,104		354,104
New Parking Structure		11,219,260		-		11,219,260		-
New M&O Building		6,758,944		30,550		6,728,394		6,728,394
New Horticulture/Lab School/STEM Lab		33,813,764		-		33,813,764		-
Greenhouse Replacement		834,381		640,495		193,886		193,886
Chapman Newell Instructional Building		21,985,777		33,180		21,952,597		21,952,597
New Performing Arts Complex - Demolish Buildings 1100, 1300 and 2300		2,182,000		-		2,182,000		-
New Performing Arts Complex - Phase 1		16,133,000		179,170		15,953,830		15,953,830
New Performing Arts Complex - Phase 2		12,409,153		-		12,409,153		
New Welcome Center & Lot C West		37,353,872		_		37,353,872		_
Demolish Building 2000		1,108,000		_		1,108,000		-
Renovate Building 600		3,117,641		_		3,117,641		_
Renovate Building 840 Campus Services		7,878,400		_		7,878,400		_
Renovate Health Center		1,328,800				1,328,800		
Renovate Faculty Lounge & Offices		6,212,250				6,212,250		
Renovate Wellness Center		2,534,400		-		2,534,400		-
				-				-
Landscape & Hardscape Improvements		3,840,000		-		3,840,000		-
Renovate Building 3100		2,402,940		-		2,402,940		-
Demolish Buildings 1901-04, 1956-60, 3000		1,333,000		-		1,333,000		-
Parking Lot Improvements at Building 3000		1,999,500		-		1,999,500		-
Renovate Building 2100		8,277,500		-		8,277,500		-
Demolish Buildings 2200 & 3104		1,392,209		-		1,392,209		-
Renovate Building 1000 Fine Arts Gallery	-	-	-	-	_	-	_	-
Subtotal - Fullerton Campus	\$	311,126,400	\$	57,374,371	\$	253,752,029	\$	82,047,464
District Expenses:								
Program Management	\$	20,000,000		5,656,681		14,343,319		3,055,598
Bond Issuance Costs		3,544,600		1,301,760		2,242,840		
Interest Expense		800,000		368,416		431,584		40,000
Other		-		-		-		
District Holding Account		6,600,000		-		6,600,000		23,738,781
Subtotal - District	\$	30,944,600	\$	7,326,857	\$	23,617,743	\$	26,834,379
Total	\$	585,000,000	\$	178,655,936	\$	406,344,064	\$	169,840,724
Bond Funding Sources:								
Bond Authorization	Ś	574 000 000						

Bond Authorization
Estimated Interest Earnings
Total

\$ 574,000,000
11,000,000
\$ 585,000,000

## FIDUCIARY FUND GROUPS

The District has 4 types of Fiduciary Subfunds:

- Associated Students
- Student Representation Fee
- Student Financial Aid
- Other Trust subfunds

The table summarizing the Fiduciary Fund Groups is presented in Tab 2.



## **Associated Students Funds**

Associated Students Funds (AS) is used to account for funds held in trust by the District for organized student body associations including campus clubs. Expenditures are to promote the general welfare, morale, and educational experiences of the student body. Both Cypress College and Fullerton College maintain AS funds.

## ASSOCIATED STUDENTS FUND BY CAMPUS 2021-2022

	Cypress College	ullerton College	Total .S. Funds Budget
Beginning Balance	\$ 311,438	\$ 624,527	\$ 935,965
Revenues:			
Federal Revenue	-	-	-
State Revenue	-	-	-
Local Revenue	107,000	 166,685	 273,685
Total Revenues	 107,000	 166,685	 273,685
Expenditures:			
Academic Management Salaries	-	-	-
Full-Time Faculty Salaries	-	-	-
Part-Time Faculty Salaries	 -	 -	 -
Total Academic Salaries	 -	 -	 -
Classified Management Salaries	-	-	-
Classified Staff Salaries	-	70,230	70,230
Confidential Staff Salaries	-	-	-
Hourly Staff Salaries	2,300	41,000	43,300
Total Classified Salaries	2,300	 111,230	 113,530
Employee Benefits	 216	 33,091	 33,307
Total Salaries and Benefits	 2,516	 144,321	 146,837
Supplies and Materials	19,784	13,513	33,297
Other Operating Expenses	69,700	33,850	103,550
Capital Outlay	-	-	-
Total Expenditures	92,000	191,684	283,684
Other Sources/(Uses):			
Interfund and Other Transfers In	-	25,000	25,000
Debt Interest & Other Service Charges	-	, -	, _
Interfund and Other Transfers Out	(15,000)	-	(15,000)
Student Financial Aid	-	-	-
Total Other Sources/(Uses)	(15,000)	 25,000	 10,000
Ending Balance/Contingency	\$ 311,438	\$ 624,528	\$ 935,966

### **Student Representation Fee Funds**

The Student Representation Fee is collected at both Cypress College and Fullerton College. Resources in this fund are to be expended to provide for the support of governmental affairs representatives who may be stating their positions and viewpoints before other governmental agencies.

Starting within academic year 2019-2020, all colleges were required to start charging and collecting a voluntary student representation fee of \$2.00 per student, with \$1.00 remaining at the colleges and the other dollar being sent to the State.

## STUDENT REP FUND BY CAMPUS

	(	Cypress College	Fullerton College		Total Student Rep Fee Budget	
Beginning Balance	\$	163,159	\$	7,855	\$	171,014
Revenues:						
Federal Revenue		-		-		-
State Revenue		-		-		-
Local Revenue		30,000		50,000		80,000
Total Revenues		30,000		50,000		80,000
Expenditures:						
Academic Management Salaries		-		-		-
Full-Time Faculty Salaries		-		-		-
Part-Time Faculty Salaries		-		-		-
Total Academic Salaries		-		-		-
Classified Management Salaries		-		-		_
Classified Staff Salaries		-		-		-
Confidential Staff Salaries		-		-		-
Hourly Staff Salaries		-		-		-
Total Classified Salaries		-		-		-
Employee Benefits						
Total Salaries and Benefits				-		-
Supplies and Materials		-		-		-
Other Operating Expenses		30,000		50,000		80,000
Capital Outlay		_				_
Total Expenditures		30,000		50,000		80,000
Other Sources/(Uses):						
Interfund and Other Transfers In		-		-		-
Debt Interest & Other Service Charges		-		-		-
Interfund and Other Transfers Out		-		-		-
Student Financial Aid		-		-		-
Total Other Sources/(Uses)		-		-		-
Ending Balance/Contingency	\$	163,159	\$	7,855	\$	171,014

## **Student Financial Aid Funds**

The Student Financial Aid Fund is used to account for Federal, State, and local grants and awards given to students. The major grants are PELL, SEOG, Cal Grants, Direct Loan, Student Success Completion Grants, and Emergency Grant for Dreamers. The District is also participating in the HEERF funding provided for student assistance in response to the pandemic. Grants budgeted for the Student Financial Aid Fund are presented in the Section on Categorical Funds.



## **Other Trust Subfunds**

The District's remaining other trust subfunds are for:

- Retiree Benefits funds
- Bursar funds
- Campus Service funds
- CRPA funds

## OTHER TRUST FUNDS 2021-2022

	Retiree Benefits Funds	Bursar Funds	Campus Service Funds	CRPA Funds	Total Other Trust Funds
Beginning Balance	\$ 1,516,583	\$ 1,991,342	\$ 27,059	\$ 27,086	\$ 3,562,070
Revenues:					
Federal Revenue	-	-	-	-	-
State Revenue	-	-	-	-	-
Local Revenue	1,432,881	502,573	-	-	1,935,454
Total Revenues	1,432,881	502,573	-	-	1,935,454
Expenditures:					
Academic Management Salaries	-	-	-	-	-
Full-Time Faculty Salaries	-	-	-	-	-
Part-Time Faculty Salaries	-	-	-	-	-
Total Academic Salaries	-	-	-		
Classified Management Salaries	-	188,260	-	-	188,260
Classified Staff Salaries	-	75,172	-	-	75,172
Confidential Staff Salaries	-	-	-	-	-
Hourly Staff Salaries	-	39,116	-	-	39,116
Total Classified Salaries		302,548	-		302,548
Employee Benefits		104,661			104,661
Total Salaries and Benefits		407,209			407,209
Supplies and Materials	-	268,888	-	-	268,888
Other Operating Expenses	-	224,933	97,500	-	322,433
Capital Outlay	-	-	-	14,165	14,165
Total Expenditures	-	901,030	97,500	14,165	1,012,695
Other Sources/(Uses):					
Interfund and Other Transfers In	-	44,033	97,500	90,000	231,533
Debt Interest & Other Service Charges	-	-	-		
Interfund and Other Transfers Out	(2,949,464)	(10,000)		(75,835)	(3,035,299)
Student Financial Aid	-		-	-	-
Total Other Sources/(Uses)	(2,949,464)	34,033	97,500	14,165	(2,803,766)
Ending Balance/Contingency	<u>\$ -</u>	\$ 1,626,918	\$ 27,059	\$ 27,086	\$ 1,681,063

### **Retiree Benefits Fund**

Retiree Benefits was historically used to account for the accumulation of funds to pay future post-employment health care benefits. In 2015-16, the District established an Irrevocable Trust, and dollars that formerly would have gone into this fund were directly deposited into the Irrevocable Trust. Annually, any additional amounts set aside will be transferred to the Irrevocable Trust.

### **Campus Service Funds**

Campus Service Funds are used to account for the funds to support campus services and hospitality expenditures at Fullerton College.

### Class Related Program Activities Fund (CRPA)

Class Related Program Activities Fund (CRPA) is used to account for the contributions from the Associated Students Fund and the Food Service Fund to support class related activities at Cypress College.

### **Bursar Funds**

Bursar Funds are used to account for the cash collections and expenditures of various organizations, departments, and registration fees at both Cypress College and Fullerton College, and hospitality expenditures at Cypress College.

## BURSAR FUNDS SUMMARY BY CAMPUS 2021-2022

	Cypress College	ullerton College	Bu	Total Irsar Funds Budget
Beginning Balance	\$ 1,164,297	\$ 827,045	\$	1,991,342
Revenues:				
Federal Revenue	-	-		-
State Revenue	-	-		-
Local Revenue	 354,473	 148,100		502,573
Total Revenues	 354,473	148,100		502,573
Expenditures:				
Academic Management Salaries	-	-		-
Full-Time Faculty Salaries	-	-		-
Part-Time Faculty Salaries	-	-		-
Total Academic Salaries	 -	 -		-
Classified Management Salaries	188,260	-		188,260
Classified Staff Salaries	75,172	-		75,172
Confidential Staff Salaries	-	-		-
Hourly Staff Salaries	39,116	-		39,116
Total Classified Salaries	 302,548	 -		302,548
Employee Benefits	 104,661	 -		104,661
Total Salaries and Benefits	 407,209	 -		407,209
Supplies and Materials	262,688	6,200		268,888
Other Operating Expenses	83,033	141,900		224,933
Capital Outlay	 -	-		-
Total Expenditures	752,930	148,100		901,030
Other Sources/(Uses):				
Interfund and Other Transfers In	44,033	-		44,033
Debt Interest & Other Service Charges	-	-		-
Interfund and Other Transfers Out Student Financial Aid	(10,000)	-		(10,000) -
Total Other Sources/(Uses)	 34,033	 -		34,033
Ending Balance/Contingency	\$ 799,873	\$ 827,045	\$	1,626,918

## HOSPITALITY

For the 2021-22 Proposed Budget, hospitality budgets remain at the same amounts as in previous years.

Following are the hospitality budgets by budget center:

Cypress College	\$27,500
Fullerton College	27,500
NOCE	15,000
Anaheim Campus	70,000
Total	\$140,000

Expenditures shall adhere to Board Policy 6350. Actual expenditures for 2020-21 have been included on the following page.

## ACTUAL HOPSITALITY EXPENSES FISCAL YEAR 2020-21

	Anaheim	Cypress	Fullerton	North Orange Continuing	
Budget Items	Campus	College	College	Education	Total
1. Functions for Volunteers	\$	\$	\$-	\$	\$-
2. Functions for Retiring Employees	-	161.57	-	-	161.57
3. Activities Honoring Individuals in Education			15,262.17	2,369.93	17,632.10
4. College Week/Senior Days Activities					-
5. Board Meeting & Educational Events	149.02				149.02
6. Meetings Sponsored by Agencies	7,609.80		2,000.00		9,609.80
7. Flowers & Cards for Special Occasions	236.70	15.00	1,945.35	1,863.52	4,060.57
8. Seminars & Workshops	658.09				658.09
9. Service Club Membership Dues/Fees	40.00				40.00
10. Board Appointed Committee Meetings					-
11. Group Plan & Operational Meetings	1,362.89			1,405.93	2,768.82
12. Business Related Meals	383.78		1,660.27	39.13	2,083.18
13. Other Activities Designated by the Board	13,750.00	10,349.36			24,099.36
Total Expenses	\$ 24,190.28	\$ 10,525.93	\$ 20,867.79	\$ 5,678.51	\$ 61,262.51
2020-21 Budget	70,000.00	27,500.00	27,500.00	15,000.00	140,000.00
Variance	45,809.72	16,974.07	6,632.21	9,321.49	78,737.49

## **CCFS-311 ANNUAL FINANCIAL** & BUDGET REPORT

In accordance with the California Code of Regulations, beginning with Section 58300, the District has included a draft of the CCFS-311 Report, for informational purposes. The actual report is due to the State Chancellor's Office by October 10. The CCFS-311 Report contains the following sections:

- Analysis of Compliance with the 50 Percent Law Education Code Section 84362 requires districts to perform a calculation on the current expense of education to determine whether they expend 50% of education expenses on direct classroom instruction. The District has met this requirement.
- Combined Balance Sheet and Revenues, Expenditures, and Fund Balance Data

   These sections details out the assets and liabilities and revenues and expenditures (by major object code), other financing sources/uses, and fund balance data for each fund that the District maintains. Currently, the District operates 20 funds, which are aggregated into 13 funds for this report as follows:
  - General Fund
  - Bond Interest and Redemption Fund
  - Bookstore Fund Fullerton College
  - Cafeteria Funds Cypress and Fullerton Colleges
  - Child Development Fund
  - Capital Outlay Projects Fund
  - Revenue Bond Construction Fund
  - Self-Insurance Fund
  - Associated Students Fund Cypress and Fullerton Colleges
  - Student Representation Fee Fund Cypress and Fullerton College
  - Student Financial Aid Fund
  - Scholarship and Loan Trust Fund Cypress College
  - Other Trust Funds Retiree Benefits Fund; Cypress, Fullerton, and North Orange Continuing Education Bursar Funds; Fullerton Campus Services; and Cypress CRPA

- Detail of General Fund Revenues This section provides a more detailed breakdown of the General Fund Revenues by object code.
- Expenditures by Activity for the General Fund This section details the General Fund Instructional and Non-instructional expenditures by activity code, which reflects the purpose of the expenditure (i.e. Instructional, Student Counseling and Guidance, etc.).
- Gann Appropriations Limit Pursuant to Article XIII-B of the Constitution and Chapter 1205, Statutes of 1980, all community college districts are required to compute an annual appropriation limit. This limit is adjusted annually for changes in price index, population, and other applicable factors.
- Interfund Transfer Report This page highlights transfers made within District funds. These transfers are typically necessary for support costs, grant matching, etc.
- Receipt and Expenditures of Lottery Proceeds This section shows how much lottery revenue was collected, and is expected to be collected (accrued), as well as where the revenue was spent in 2020-21, and where it is budgeted to be spent in 2021-22.
- Details of Education Protection Account This page illustrates where the Education Protection Account revenue was spent in 2020-21.
- Pension Costs This page illustrates the actual and anticipated total and incremental costs associated with STRS and PERS rate increases.

#### California Community Colleges

#### ANNUAL FINANCIAL AND BUDGET REPORT

(Financial Report for Fiscal Year 2020-2021) (Budget Report for Fiscal Year 2021-2022)

District: NORTH ORANGE

District Code: 860

accordance with the <i>California Code of Regulations</i> , beg knowledge, the data contained in this report are correct.	inning with Section 58300. Further, to the best of n
District Chief Business Officer	Date
District Superintendent	Date
Contact:	

In accordance with the *California Code of Regulations*, Section 58305(d) a copy of this report is due to the Chancellor's Office on or before October 10, 2021. Please submit the report to :

Chancellor's Office California Community Colleges Fiscal Services Unit 1102 Q Street, Suite 300 Sacramento, CA 95814-6511

Analysis of compliance with the 50 Percent Law (ECS 84362)

Annual Financial and Budget Report

SUPPLEMENTAL DATA

The Current Expense of Education

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2020-2021Budget Year: 2021-2022		Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
	4		• • •	• • •	
		ECS 84362 A	ECS 84362 B	Excluded	
	Object	Instructional Salary Cost	Total CEE	Activities	
Academic Salaries	Code	AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
Instructional Salaries					
Contract or Regular	1100	49,115,414	49,115,414		49,115,414
Other	1300	27,747,652	27,747,652		27,747,652
Total Instructional Salaries		76,863,066	76,863,066	0	76,863,066
Non-Instructional Salaries					
Contract or Regular	1200		21,901,200	652,294	22,553,494
Other	1400		971,674		971,674
Total Non-Instructional Salaries		0	22,872,874	652,294	23,525,168
Total Academic Salaries		76,863,066	99,735,940	652,294	100,388,234
Classified Salaries					
Non-Instructional Salaries					
Regular Status	2100		40,643,019	2,309,009	42,952,028
Other	2300		3,342,450	89,221	3,431,67
Total Non-Instructional Salaries		0	43,985,469	2,398,230	46,383,699
Instructional Aides					
Regular Status	2200	4,423,141	4,382,504	40,637	4,423,14
Other	2400	512,199	512,199		512,199
Total Instructional Aides		4,935,340	4,894,703	40,637	4,935,340
Total Classified Salaries		4,935,340	48,880,172	2,438,867	51,319,039
Employee Benefits	3000	26,448,295	56,752,869	974,329	57,727,198
Supplies and Materials	4000		1,263,827	50,180	1,314,007
Other Operating Expenses	5000		10,673,986	265,223	10,939,209
Equipment Replacement	6420				(
	1				

Annual Financial and Budget Report

#### Analysis of compliance with the 50 Percent Law (ECS 84362)

The Current Expense of Education

S11 GENERAL FUND - UNRESTRICTED SUBFUND

#### SUPPLEMENTAL DATA

For Actual Year: 2020-2021 Budget Year: 2021-202	22	District ID: 860	Name: NORTH ORANGE		
		Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
		ECS 84362 A	ECS 84362 B	Excluded	
		Instructional Salary Cost	Total CEE	Activities	
Exclusions		AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
Activities to Exclude	TOP Code				
Instructional Staff–Retirees' Benefits and Retirement Incentives	5900	2,410,903	2,410,903		2,410,903
Student Health Services Above Amount Collected	6441		6,788		6,788
Student Transportation	6491		9,345		9,345
Noninstructional Staff-Retirees' Benefits and Retirement Incentives	6740		3,021,488		3,021,488
Objects to Exclude	Object Code				
Rents and Leases	5060		20,482		20,482
Lottery Expenditures					
Academic Salaries	1000				C
Classified Salaries	2000				(
Employee Benefits	3000				(
Supplies and Materials	4000				
Software	4100				C
Books, Magazines, & Periodicals	4200				C
Instructional Supplies & Materials	4300				C
Noninstructional, Supplies & Materials	4400				C
Total Supplies and Materials		0	0	0	C
Other Operating Expenses and Services	5000		5,737,227		5,737,227

Annual Financial and Budget Report

Analysis of compliance with the 50 Percent Law (ECS 84362)

The Current Expense of Education

S11 GENERAL FUND - UNRESTRICTED SUBFUND

#### SUPPLEMENTAL DATA

For Actual Year: 2020-2021 Budget Year: 2021	-2022	District ID: 860	Name: NORTH ORANGE		
		Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
		ECS 84362 A	ECS 84362 B	Excluded	
	Object	Instructional Salary Cost	Total CEE	Activities	
	Code	AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
Capital Outlay	6000				
Library Books	6300				0
Equipment	6400				
Equipment - Additional	6410				0
Equipment - Replacement	6420				0
Total Equipment		0	0	0	0
Total Capital Outlay		0	0	0	0
Other Outgo	7000				0
Total Exclusions		2,410,903	11,206,233	0	11,206,233
Total for ECS 84362, 50% Law		105,835,798	206,100,561	4,380,893	210,481,454
Percent of CEE (Instructional Salary Cost / Total CEE)		51.35%	100.00%		
50% of Current Expense of Education			103,050,280		
Nonexempted (Remaining) Deficiency from second					
preceeding Fiscal Year					
Amount Required to be Expended for Salaries of Classroom		105,835,798	206,100,561	4,380,893	210,481,454
Instructors					
Reconciliation to Unrestricted General Fund Expenditures					
Total Expenditures Prior to Exclusions		108,246,701	217,306,794	4,380,893	221,687,687
Capital Expenditures	6000	1,159,086	1,785,403	119,838	1,905,241
Equipment Replacement (Back out)	6420		0	0	0
Total Unrestricted General Fund Expenditures		109,405,787	219,092,197	4,500,731	223,592,928

#### Governmental Funds Group

COMBINED BALANCE SHEET

#### 10 General Fund — Combined

#### (Total Unrestricted and Restricted)

For Year Ended June 30, 2021 District ID: 860

Name: NORTH ORANGE

		11	12	10	
Description	CA (Object)	General Fund Unrestricted	General Fund Restricted	General Fund COMBINED	
ASSETS					
Cash, Investments, and Receivables	9100				
Cash:					
Awaiting Deposit and in Banks	9111	1		1	
In County Treasury	9112	95,815,323	(6,083,141)	89,732,182	
Cash With Fiscal Agents	9113			0	
Revolving Cash Accounts	9114	150,000		150,000	
Investments (at cost)	9120			0	
Accounts Receivable	9130	29,854,199	27,688,698	57,542,897	
Due from Other Funds	9140	2,199,160		2,199,160	
Inventories, Stores, and Prepaid Items	9200				
Inventories and Stores	9210	78,195		78,195	
Prepaid Items	9220			0	
TOTAL ASSETS		128,096,878	21,605,557	149,702,435	
LIABILITIES					
Current Liabilities and Deferred Revenue	9500				
Accounts Payable	9510	12,920,983	1,299,926	14,220,909	
Accrued Salaries and Wages Payable	9520			0	
Compensated Absences Payable Current	9530			0	
Due to Other Funds	9540	7,950,373	356,251	8,306,624	
Temporary Loans	9550	(16)		(16)	
Current Portion of Long-Term Debt	9560	4,508,148		4,508,148	
Deferred Revenues	9570	1,257	15,316,846	15,318,103	
TOTAL LIABILITIES		25,380,745	16,973,023	42,353,768	

#### **Governmental Funds Group**

COMBINED BALANCE SHEET

10 General Fund — Combined

#### (Total Unrestricted and Restricted)

For Year Ended June 30, 2021	District ID: 860 Name: NORTH ORANGE					
		11	12	10		
	СА	General Fund	General Fund	General Fund		
Description	(Object)	Unrestricted	Restricted	COMBINED		
FUND BALANCE (NON-GASB 54)						
Fund Balance Reserved	9710			0		
NonCash Assets	9711			0		
Amounts Restricted by Law for Specific Purposes	9712			0		
Reserve for Encumbrances Credit	9713			0		
Reserve for Encumbrances Debit	9714			0		
Reserve for Debt Services	9715			0		
Assigned/Committed	9754			0		
Unassigned	9790			0		
Total Fund Balance		0	0	0		
Fund Balance (GASB 54)	9750					
Nonspendable Fund Balance	9751	228,196		228,196		
Restricted Fund Balance	9752		4,632,534	4,632,534		
Committed Fund Balance	9753	6,337,728		6,337,728		
Assigned Fund Balance	9754	50,497,987		50,497,987		
Total Designated Fund Balance		57,063,911	4,632,534	61,696,445		
Uncommitted Fund Balance	9790	45,652,222		45,652,222		
TOTAL FUND EQUITY		102,716,133	4,632,534	107,348,667		
TOTAL LIABILITIES AND FUND EQUITY		128,096,878	21,605,557	149,702,435		

Annual Financial and Budget Report

#### Governmental Funds Group

- 20 Debt Service Funds:
- 21 Bond Interest and Redemption Fund
- 22 Revenue Bond Interest and Redemption Fund
- 29 Other Debt Service Fund

**COMBINED BALANCE SHEET** For Year Ended June 30, 2021

District ID: 860 Name: NORTH ORANGE

		21	22	29
		Bond Interest Revenue Bond		
	CA	and	Interest and	Other Debt
Description	(Object)	Redemption Fund	Redemption Fund	Service Fund
ASSETS				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111			
In County Treasury	9112	46,948,994		
Cash With Fiscal Agents	9113			
Investments (at cost)	9120			
Accounts Receivable	9130	37,144		
Due from Other Funds	9140			
TOTAL ASSETS		46,986,138	0	0
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510			
Accrued Salaries and Wages Payable	9520			
Compensated Absences Payable Current	9530			
Due to Other Funds	9540			
Temporary Loans	9550			
Current Portion of Long-Term Debt	9560			
Deferred Revenues	9570			
TOTAL LIABILITIES		0	0	0

Annual Financial and Budget Report

#### Governmental Funds Group

- 20 Debt Service Funds:
- 21 Bond Interest and Redemption Fund
- 22 Revenue Bond Interest and Redemption Fund
- 29 Other Debt Service Fund

**COMBINED BALANCE SHEET** For Year Ended June 30, 2021

District ID: 860 Name: NORTH ORANGE

	Bond Interest	Revenue Bond	
			Other Debt
(Object)	Redemption Fund	Redemption Fund	Service Fund
9710			
9711			
9712			
9713			
9714			
9715			
9754			
9790			
	0	0	(
9750			
9751	46,986,138		
9752			
9753			
9754			
	46,986,138	0	
9790			
	46,986,138	0	
	46,986,138	0	
	9710 9711 9712 9713 9714 9715 9754 9750 9750 9750 9751 9752 9753 9753 9754	(Object)         Redemption Fund           9710         9711           9711         9712           9713         9713           9714         9715           9754         9790           9750         0           9751         46,986,138           9753         9754           9750         46,986,138           9754         46,986,138           9790         46,986,138	(Object)         Redemption Fund         Redemption Fund           9710         9711         9711           9711         9712         9713           9713         9714         9715           9715         9754         9750           9750         0         0           9751         46,986,138         9752           9753         9754         0           9754         0         0           9750         0         0           9751         46,986,138         0           9754         0         0           9753         0         0           9790         0         0           9790         0         0

#### Governmental Funds Group

Annual Financial and Budget Report

30 Special Revenue Funds:

31 Bookstore Fund 32 Cafeteria Fund

Farm Operation Fund Revenue Bond Project Fund 35

33 Child Development Fund

District ID: 860

39 Other Special Revenue Fund

34

Name: NORTH ORANGE

COMBINED BALANCE SHEET For Year Ended June 30, 2021

		31	32	33	34	35	39
	СА			Child Development	Farm Operation	Revenue Bond	Other Special
Description	(Object)	Bookstore Fund	Cafeteria Fund	Fund	Fund	Project Fund	Revenue Fund
ASSETS							
Cash, Investments, and Receivables	9100						
Cash:							
Awaiting Deposit and in Banks	9111	(1,901,040)	2,454,605				
In County Treasury	9112			110,386			
Cash With Fiscal Agents	9113						
Revolving Cash Accounts	9114						
Investments (at cost)	9120						
Accounts Receivable	9130	3,961,845	63,142	51			
Due from Other Funds	9140			341,298			
Inventories, Stores, and Prepaid Items	9200						
Inventories and Stores	9210	372,520					
Prepaid Items	9220						
TOTAL ASSETS		2,433,325	2,517,747	451,735	0	0	0
LIABILITIES							
Current Liabilities and Deferred Revenue	9500						
Accounts Payable	9510	(324,445)		20,901			
Accrued Salaries and Wages Payable	9520						
Compensated Absences Payable Current	9530						
Due to Other Funds	9540			313,790			
Temporary Loans	9550	74,948					
Current Portion of Long-Term Debt	9560						
Deferred Revenues	9570			13,968			
TOTAL LIABILITIES		(249,497)	0	348,659	0	0	0

#### Governmental Funds Group

Annual Financial and Budget Report

30 Special Revenue Funds: 31 Bookstore Fund

32 Cafeteria Fund

Farm Operation Fund 34 Revenue Bond Project Fund

35

- 33 Child Development Fund
- Other Special Revenue Fund 39

COMBINED BALANCE SHEET For Year Ended June 30, 2021

District ID: 860 Name: NORTH ORANGE

		31	32	33	34	35	39
	СА			Child Development	Farm Operation	Revenue Bond	Other Special
Description	(Object)	Bookstore Fund	Cafeteria Fund	Fund	Fund	Project Fund	Revenue Fund
FUND BALANCE (NON-GASB 54)							
Fund Balance Reserved	9710	0	0	0	0	0	0
NonCash Assets	9711	0	0	0	0	0	0
Amounts Restricted by Law for Specific Purposes	9712	0	0	0	0	0	0
Reserve for Encumbrances Credit	9713	0	0	0	0	0	0
Reserve for Encumbrances Debit	9714	0	0	0	0	0	0
Reserve for Debt Services	9715	0	0	0	0	0	0
Assigned/Committed	9754	0	0	0	0	0	0
Unassigned	9790	0	0	0	0	0	0
Total Fund Balance		0	0	0	0	0	0
Fund Balance (GASB 54)	9750						
Nonspendable Fund Balance	9751	372,521	0	0	0	0	0
Restricted Fund Balance	9752	0	0	0	0	0	0
Committed Fund Balance	9753	0	0	0	0	0	0
Assigned Fund Balance	9754	2,310,301	2,517,747	103,076	0	0	0
Total Designated Fund Balance		2,682,822	2,517,747	103,076	0	0	0
Uncommitted Fund Balance	9790	0	0	0	0	0	0
TOTAL FUND EQUITY		2,682,822	2,517,747	103,076	0	0	0
TOTAL LIABILITIES AND FUND EQUITY		2,433,325	2,517,747	451,735	0	0	0

CALIFORNIA COMMUNITY COLLEGES	Governmental Fund	ls Group						
Annual Financial and Budget Report 40 Capital Projects Funds:								
	41 Capital O	utlay Projects Fund						
COMBINED BALANCE SHEET	42 Revenue	Bond Construction Fund						
For Year Ended June 30, 2021	District ID: 860	Name: NORTH ORANGE						
		41	42	43				
	СА	Capital Outlay	Revenue Bond	General Obligation				
Description	(Object)	Projects Fund	Construction Fund	Bond Fund				
ASSETS								
Cash, Investments, and Receivables	9100							
Cash:								
Awaiting Deposit and in Banks	9111	1,652,919						
In County Treasury	9112	65,133,961		89,105,345				
Cash With Fiscal Agents	9113							
Revolving Cash Accounts	9114							
Investments (at cost)	9120							
Accounts Receivable	9130	1,563,279		44,026				
Due from Other Funds	9140			83,059				
Inventories, Stores, and Prepaid Items	9200							
Inventories and Stores	9210							
Prepaid Items	9220							
TOTAL ASSETS		68,350,159	0	89,232,430				
LIABILITIES								
Current Liabilities and Deferred Revenue	9500							
Accounts Payable	9510	1,950,856		8,627,790				
Accrued Salaries and Wages Payable	9520							
Compensated Absences Payable Current	9530							
Due to Other Funds	9540	1,267,637		9,513				
Temporary Loans	9550							
Current Portion of Long-Term Debt	9560							
Deferred Revenues	9570							
TOTAL LIABILITIES		3,218,493	0	8,637,303				

CALIFORNIA COMMUNITY COLLEGES	Governmental Fund	•		
Annual Financial and Budget Report	40 Capital Projec			
		utlay Projects Fund		
COMBINED BALANCE SHEET		Bond Construction Fund		
For Year Ended June 30, 2021	District ID: 860	Name: NORTH ORANGE		
		41	42	43
	CA	Capital Outlay	Revenue Bond	General Obligation
Description	(Object)	Projects Fund	Construction Fund	Bond Fund
FUND BALANCE (NON-GASB 54)				
Fund Balance Reserved	9710			
NonCash Assets	9711			
Amounts Restricted by Law for Specific Purposes	9712			
Reserve for Encumbrances Credit	9713			
Reserve for Encumbrances Debit	9714			
Reserve for Debt Services	9715			
Assigned/Committed	9754			
Unassigned	9790			
Total Fund Balance		0	0	C
Fund Balance (GASB 54)	9750			
Nonspendable Fund Balance	9751			
Restricted Fund Balance	9752			
Committed Fund Balance	9753			
Assigned Fund Balance	9754	65,131,666		80,595,127
Total Designated Fund Balance		65,131,666	0	80,595,127
Uncommitted Fund Balance	9790			
TOTAL FUND EQUITY		65,131,666	0	80,595,127
TOTAL LIABILITIES AND FUND EQUITY	1	68,350,159	0	89,232,430

# PAGE 127

#### Proprietary Funds Group

Annual Financial and Budget Report

51 Bookstore Fund

50 Enterprise Funds: 53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

		51	52	53	59
				Farm	Other
	CA	Bookstore	Cafeteria	Operations	Enterprise
Description	(Object)	Fund	Fund	Fund	Fund
ASSETS					
Cash, Investments, and Receivables	9100				
Cash:					
Awaiting Deposit and in Banks	9111				
In County Treasury	9112				
Cash With Fiscal Agents	9113				
Revolving Cash Accounts	9114				
Investments (at cost)	9120				
Accounts Receivable	9130				
Due from Other Funds	9140				
Inventories, Stores, and Prepaid Items	9200				
Inventories and Stores	9210				
Prepaid Items	9220				
Fixed Assets	9300				
Sites	9310				
Site Improvements	9320				
Accumulated Depreciation Site Improvements	9321				
Buildings	9330				
Accumulated Depreciation Buildings	9331				
Library Books	9340				
Equipment	9350				
Accumulated Depreciation Equipment	9351			· ·	
Work in Progress	9360				
Total Fixed Assets		0	0	0	0
TOTAL ASSETS		0	0	0	0

#### Proprietary Funds Group

Annual Financial and Budget Report

51 Bookstore Fund

50 Enterprise Funds: 53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

	СА	51 Bookstore	52 Cafeteria	53 Farm Operations	59 Other Enterprise
Description	(Object)	Fund	Fund	Fund	Fund
LIABILITIES					
Current Liabilities and Deferred Revenue	9500				
Accounts Payable	9510				
Accrued Salaries and Wages Payable	9520				
Compensated Absences Payable Current	9530				
Due to Other Funds	9540				
Temporary Loans	9550				
Current Portion of Long-Term Debt	9560				
Deferred Revenues	9570				
Total Current Liabilities and Deferred Revenue		0	0	0	(
Long-Term Liabilities	9600				
Bonds Payable	9610				
Revenue Bonds Payable	9620				
Certificates of Participation	9630				
Lease Purchase of Capital Lease	9640				
Compensated Absences Long Term	9650				
Post-Employment Benefits Long Term	9660				
Other Long-Term Liabilities	9670				
Total Long-Term Liabilities		0	0	0	(
TOTAL LIABILITIES	968	0	0	0	C

#### Proprietary Funds Group

Annual Financial and Budget Report

51 Bookstore Fund

50 Enterprise Funds: 53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

	СА	51 Bookstore	52 Cafeteria	53 Farm Operations	59 Other Enterprise
Description	(Object)	Fund	Fund	Fund	Fund
FUND EQUITY					
Fund Balance Reserved	9710				
NonCash Assets	9711				
Amounts Restricted by Law for Specific Purposes	9712				
Reserve for Encumbrances Credit	9713				
Reserve for Encumbrances Debit	9714				
Reserve for Debt Services	9715				
Assigned/Committed	9754				
Unassigned	9790				
Total Reserved Fund Balance		0	0	0	0
Fund Balance (GASB 54)	9750				
Nonspendable Fund Balance	9751				
Restricted Fund Balance	9752				
Committed Fund Balance	9753				
Assigned Fund Balance	9754				
Total Designated Fund Balance		0	0	0	0
Uncommitted(Unrestricted) Fund Balance	9790				
Other Equity	9800				
Contributed Capital	9810				
Retained Earnings	9850				
Investment in General Fixed Assets	9890				
TOTAL FUND EQUITY		0	0	0	0
TOTAL LIABILITIES AND FUND EQUITY		0	0	0	0

CALIFORNIA COMMUNITY COLLEGES	Proprietary Funds Group
Annual Financial and Budget Report	60 Internal Service Funds:
	61 Self-Insurance Fund
COMBINED BALANCE SHEET	69 Other Internal Service Fund
For Year Ended June 30, 2021	District ID: 860 Name: NORTH ORANGE

		61	69
	CA		Other Internal Service
Description	(Object)	Self-Insurance Fund	Fund
ASSETS			
Cash, Investments, and Receivables	9100		
Cash:			
Awaiting Deposit and in Banks	9111		
In County Treasury	9112	26,231,538	
Cash With Fiscal Agents	9113		
Revolving Cash Accounts	9114	75,000	
Investments (at cost)	9120		
Accounts Receivable	9130	13,206	
Due from Other Funds	9140	6,364,236	
Student Loans Receivable	9150		
Inventories, Stores, and Prepaid Items	9200		
Inventories and Stores	9210		
Prepaid Items	9220		
Fixed Assets	9300		
Sites	9310		
Site Improvements	9320		
Accumulated Depreciation Site Improvements	9321		
Buildings	9330	, i i i i i i i i i i i i i i i i i i i	
Accumulated Depreciation Buildings	9331		
Library Books	9340		
Equipment	9350		
Accumulated Depreciation Equipment	9351		
Work in Progress	9360		
Total Fixed Assets		0	(
TOTAL ASSETS		32,683,980	(

CALIFORNIA COMMUNITY COLLEGES	Proprietary Funds Group
Annual Financial and Budget Report	60 Internal Service Funds:
	61 Self-Insurance Fund
COMBINED BALANCE SHEET	69 Other Internal Service Fund
For Year Ended June 30, 2021	District ID: 860 Name: NORTH ORANGE

		61	69
	CA		Other Internal Service
Description	(Object)	Self-Insurance Fund	Fund
LIABILITIES			
Current Liabilities and Deferred Revenue	9500		
Accounts Payable	9510	3,039,204	
Accrued Salaries and Wages Payable	9520		
Compensated Absences Payable Current	9530		
Due to Other Funds	9540	460,498	
Temporary Loans	9550		
Current Portion of Long-Term Debt	9560		
Deferred Revenues	9570		
Total Current Liabilities and Deferred Revenue		3,499,702	C
Long-Term Liabilities	9600		
Bonds Payable	9610		
Revenue Bonds Payable	9620		
Certificates of Participation	9630		
Lease Purchase of Capital Lease	9640		
Compensated Absences Long Term	9650		
Post-Employment Benefits Long Term	9660		
Other Long-Term Liabilities	9670		
Total Long-Term Liabilities		0	C
TOTAL LIABILITIES	968	3,499,702	C

CALIFORNIA COMMUNITY COLLEGES	Proprietary Funds Group
Annual Financial and Budget Report	60 Internal Service Funds:
	61 Self-Insurance Fund
COMBINED BALANCE SHEET	69 Other Internal Service Fund
For Year Ended June 30, 2021	District ID: 860 Name: NORTH ORANGE

		61	69	
	CA		Other Internal Service	
Description	(Object)	Self-Insurance Fund	Fund	
FUND EQUITY				
Fund Balance Reserved	9710			
NonCash Assets	9711			
Amounts Restricted by Law for Specific Purposes	9712			
Reserve for Encumbrances Credit	9713			
Reserve for Encumbrances Debit	9714			
Reserve for Debt Services	9715			
Assigned/Committed	9754			
Unassigned	9790			
Total Reserved Fund Balance		0		
Fund Balance (GASB 54)	9750			
Nonspendable Fund Balance	9751	75,000		
Restricted Fund Balance	9752			
Committed Fund Balance	9753			
Assigned Fund Balance	9754	29,109,278		
Total Designated Fund Balance		29,184,278		
Uncommitted(Unrestricted) Fund Balance	9790			
Other Equity	9800			
Contributed Capital	9810			
Retained Earnings	9850			
Investment in General Fixed Assets	9890			
TOTAL FUND EQUITY		29,184,278		
TOTAL LIABILITIES AND FUND EQUITY		32,683,980		

#### Fiduciary Funds Group

Annual Financial and Budget Report

#### 70 Trust Funds

#### COMBINED BALANCE SHEET

For Year Ended June 30, 2021

#### District ID: 860 Name: NORTH ORANGE

		71	72	73	74	75	76	77	79
		Associated	Student	Student Body	Student	Scholarship		Deferred	
	CA	Students	Representation	Center Fee	Financial Aid	and Loan	Investment	Compensation	Other
Description	(Object)	Trust Fund	Fee Trust Fund	Trust Fund	Trust Fund	Trust Fund	Trust Fund	Trust Fund	Trust Fund
ASSETS									
Cash, Investments, and Receivables	9100								
Cash:									
Awaiting Deposit and in Banks	9111	634,549	174,916		18,130	43,365			15,184,392
In County Treasury	9112				8,589,533				3,419,79
Cash With Fiscal Agents	9113								
Revolving Cash Accounts	9114								
Investments (at cost)	9120	462,657							1,722,55
Accounts Receivable	9130		7,934		3,068,460	26,856			5,642,064
Due from Other Funds	9140				2,867				1,515,16
Student Loans Receivable	9150								
Inventories, Stores, and Prepaid Items	9200								
Inventories and Stores	9210								
Prepaid Items	9220								50
Fixed Assets	9300								
Sites	9310								
Site Improvements	9320								
Accumulated Depreciation Site Improvements	9321								
Buildings	9330								
Accumulated Depreciation Buildings	9331								
Library Books	9340								
Equipment	9350								
Accumulated Depreciation Equipment	9351								
Work in Progress	9360								
Total Fixed Assets		0	0	0	0	0	0	0	
TOTAL ASSETS		1,097,206	182,850	0	11,678,990	70,221	0	0	27,484,473

#### Fiduciary Funds Group

Annual Financial and Budget Report

#### 70 Trust Funds

#### COMBINED BALANCE SHEET

		71 Associated	72 Student	73 Student Body	74 Student	75 Scholarship	76	77 Deferred	79
	CA	Students	Representation	Center Fee	Financial Aid	and Loan	Investment	Compensation	Other
Description	(Object)	Trust Fund	Fee Trust Fund	Trust Fund	Trust Fund	Trust Fund	Trust Fund	Trust Fund	Trust Fund
LIABILITIES									
Current Liabilities and Deferred Revenue	9500								
Accounts Payable	9510	51,492	11,836		8,570,708				13,551,175
Accrued Salaries and Wages Payable	9520								
Compensated Absences Payable Current	9530								
Due to Other Funds	9540				147,722				
Temporary Loans	9550	109,749				70,221			10,371,228
Current Portion of Long-Term Debt	9560								
Deferred Revenues	9570				2,910,560				
Total Current Liabilities and Deferred Revenue		161,241	11,836	0	11,628,990	70,221	0	0	23,922,403
Long-Term Liabilities	9600								
Bonds Payable	9610								
Revenue Bonds Payable	9620								
Certificates of Participation	9630								
Lease Purchase of Capital Lease	9640								
Compensated Absences Long Term	9650								
Post-Employment Benefits Long Term	9660								
Other Long-Term Liabilities	9670								
Total Long-Term Liabilities		0	0	0	0	0	0	0	(
TOTAL LIABILITIES	968	161,241	11,836	0	11,628,990	70,221	0	0	23,922,403

#### Fiduciary Funds Group

Annual Financial and Budget Report

#### 70 Trust Funds

#### COMBINED BALANCE SHEET

Description	CA (Object)	71 Associated Students Trust Fund	72 Student Representation Fee Trust Fund	73 Student Body Center Fee Trust Fund	74 Student Financial Aid Trust Fund	75 Scholarship and Loan Trust Fund	76 Investment Trust Fund	77 Deferred Compensation Trust Fund	79 Other Trust Fund
FUND EQUITY									
Fund Balance Reserved	9710								
NonCash Assets	9711								
Amounts Restricted by Law for Specific Purposes	9712								
Reserve for Encumbrances Credit	9713								
Reserve for Encumbrances Debit	9714								
Reserve for Debt Services	9715								
Assigned/Committed	9754								
Unassigned	9790								
Total Reserved Fund Balance		0	0	0	0	0	0	0	(
Fund Balance (GASB 54)	9750								
Nonspendable Fund Balance	9751								
Restricted Fund Balance	9752								
Committed Fund Balance	9753								
Assigned Fund Balance	9754	935,965	171,014		50,000				3,562,070
Total Designated Fund Balance		935,965	171,014	0	50,000	0	0	0	3,562,070
Uncommitted(Unrestricted) Fund Balance	9790								
Other Equity	9800								
Contributed Capital	9810								
Retained Earnings	9850								
Investment in General Fixed Assets	9890								
TOTAL FUND EQUITY		935,965	171,014	0	50,000	0	0	0	3,562,070
TOTAL LIABILITIES AND FUND EQUITY		1,097,206	182,850	0	11,678,990	70,221	0	0	27,484,473

#### Annual Financial and Budget Report

#### SUPPLEMENTAL DATA

For Actual Year: 2020-2021	District ID: 860	Name: NORTH ORANGE	
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	Object	Fund S11 Unrestricted	Fund S12 Restricted	Fund S10 Total General Fund
Description	Code	Actual	Actual	Actual
Federal Revenues	8100			
Forest Revenues	8110			0
Higher Education Act	8120		320,471	320,471
Workforce Investment Act	8130			0
Temporary Assistance for Needy Families (TANF)	8140		160,567	160,567
Student Financial Aid	8150		201,613	201,613
Veterans Education	8160		11,328	11,328
Vocational and Technical Education Act (VATEA)	8170		2,037,984	2,037,984
Other Federal Revenues	8190		32,219,237	32,219,237
Total Federal Revnues	8100	0	34,951,200	34,951,200
State Revenues	8600			
General Apportionments	8610			0
Apprenticeship Apportionment	8611			0
State General Apportionment	8612	41,722,251		41,722,251
Other General Apportionment	8613	4,059,182		4,059,182
General Categorical Programs	8620			
Child Development	8621			0
Extended Opportunity Programs and Services(EOPS)	8622		2,835,406	2,835,406
Disabled Students Programs and Services(DSPS)	8623		3,368,031	3,368,031
Temporary Assistance for Needy Families (TANF)	8624	· · · · · · · · · · · · · · · · · · ·		0
California Work Opportunity and Responsibility to Kids (CalWORKs)	8625		1,002,644	1,002,644
Telecommunications and Technology Infrasturcture Program (TTIP)	8626			0
Other General Categorical Programs	8627		27,915,550	27,915,550

#### Annual Financial and Budget Report

#### SUPPLEMENTAL DATA

	District ID: 860	Name: NORTH ORANGE			
			Fund S11 Unrestricted Actual	Fund S12 Restricted Actual	Fund S10 Total General Fund Actual
		Object Code			
Description					
EPA Proceeds		8630	53,726,598		53,726,598
Reimburseable Categorical Programs		8650			
Instructional Inprovement Grant		8651			C
Other Reimburseable Categorical Programs		8652		1,309,389	1,309,389
State Tax Subventions		8670			
Homeowners' Property Tax Refief		8671	363,415		363,415
Timber Yield Tax		8672			C
Other State Tax Subventions		8673			C
State Non-Tax Revenues		8680			
State Lottery Proceeds		8681	5,737,228	2,461,001	8,198,229
State Mandated Costs		8685	1,000,158	,	1,000,158
Other State Non-Tax Revnues		8686			C
Other State Revenues		8690	7,834,771	1,456,726	9,291,497
Total State Revenues		8600	114,443,603	40,348,747	154,792,350

# **PAGE 138**

#### Details of General Fund Revenue

# Annual Financial and Budget Report

#### SUPPLEMENTAL DATA

For Actual Year: 2020-2021

Name: NORTH ORANGE

District ID: 860

	Object	Fund S11	Fund S12	Fund S10 Total
Description	Code	Unrestricted Actual	Restricted Actual	General Fund Actual
Local Revenues	8800			
Property Taxes	8810			
Tax Allocation, Secured Roll	8811	75,948,890		75,948,890
Tax Allocation, Supplemental Roll	8812	1,525,362		1,525,362
Tax Allocation, Unsecured Roll	8813	4,234,951		4,234,951
Prior Years Taxes	8816	1,333,145		1,333,145
Education Revenues Augmentation Fund (ERAF)	8817	14,249,340		14,249,340
Redevelopment Agency Funds - Pass Through	8818	1,691,931		1,691,931
Redevelopment Agency Funds - Residual	8819	8,747,834		8,747,834
Redevelopment Agency Funds - Asset Liquidation	8819.1			(
Contributions, Gifts, Grants, and Endowments	8820			(
Contract Services	8830			
Contract Instructional Services	8831	32,200		32,200
Other Contranct Services	8832	93,030	13,428	106,458
Sales and Commissions	8840	225,089		225,089
Rentals and Leases	8850	1,948,774		1,948,774
Interest and Investment Income	8860	923,095		923,095
Student Fees and Charges	8870			
Community Services Classes	8872	22,478		22,478
Dormitory	8873			(
Enrollment	8874	10,061,269		10,061,269
Enrollment Contra Revenue for Uncollectible Receivables	8874.1			(
Enrollment Contra Revenue for HEERF Lost Revenue	8874.3			(
Enrollment Contra Revenue for AB19 College Promise Waivers	8874.5			(
Enrollment Contra Revenue for COVID Refunds (Fall 2020 only)	8874.7			(
Field Trips and Use of Nondistrict Facilities	8875			(
Health Services	8876	6,240	1,376,968	1,383,208
Instructional Materials Fees and Sales of Materials	8877	127,964		127,964
Insurance	8878			(
Student Records	8879	132,029		132,029
Nonresident Tuition	8880	3,771,049		3,771,049
Parking Services and Public Transportation	8881		234,002	234,002
Other Student Fees and Charges	8885	32,185		32,18
Other Local Revenues	8890	1,552,664	220,352	1,773,01
Total Local Revenues	8800	126,659,519	1,844,750	128,504,269
Total Revenues		241,103,122	77,144,697	318,247,819

# Details of General Fund Revenue

# Annual Financial and Budget Report

# SUPPLEMENTAL DATA

For Actual Year: 2020-2021	Name:	ame: NORTH ORANGE				
			Fund S11	Fund S12	Fund S10 Total	
		Object	Unrestricted	Restricted	General Fund	
Description		Code	Actual	Actual	Actual	
Other Financing Sources		8900				
Proceeds of General Fixed Assets		8910	5		5	
Proceeds of Long-Term Debt		8940			0	
Incoming Transfers (8970/8981/8982/8983)		898#	4,504,734	3,107,726	7,612,460	
Total Other Financing Sources		8900	4,504,739	3,107,726	7,612,465	
Total Revenues and Other Financing Sources			245,607,861	80,252,423	325,860,284	

# Expend by Instructional Activity

# Annual Financial and Budget Report

SUPPLEMENTAL DATA

S10 General Fund - Combined

(Total Unrestricted and Restricted)

For Actual Year: 2020-2021

Budget Year: 2021-2022

District ID: 860

Name: NORTH ORANGE

		Salaries and	Benefits	Operating	Capital	Other	Total
	Activity		Non	Expenses	Outlay	Outgo	
Activity Classification	Code	Instructional	Instructional	(4000 - 5000)	(6000)	(7000)	
Agriculture and Natual Resources	0100	102,756		484,296	19,338		606,390
Architecture and Environmental Design	0200						(
Environmental Sciences and Technologies	0300			373			373
Biological Sciences	0400	5,426,513	32,503	349,456	51,096		5,859,568
Business and Management	0500	4,122,592	21,588	34,260	51,614		4,230,054
Communications	0600	943,421	37	47,303	6,284		997,045
Computer and Information Science	0700	3,318,307	6,414	12,860	1,938		3,339,519
Education	0800	6,490,820	5,182	935,119	308,295		7,739,416
Engineering and Related Industrial Technology	0900	5,817,159	55,775	546,061	932,423		7,351,418
Fine and Applied Arts	1000	12,198,926	19,438	369,587	520,770		13,108,721
Foreign language	1100	2,123,343					2,123,343
Health	1200	6,353,966	3,854	289,342	493,341		7,140,503
Consumer Education And Home Economics	1300	2,437,505		10,382	3,181		2,451,068
Law	1400	286,367		4,231			290,598
Humanities(Letters)	1500	14,456,937		3,847			14,460,784
Library Science	1600	1,076,600					1,076,600
Mathematics	1700	9,704,829	931	10,359	55,275		9,771,394
Military Studies	1800						(
Physical Sciences	1900	6,772,426	28,285	328,164	9,949		7,138,824
Psychology	2000	2,395,674		194			2,395,868
Public Affairs and Services	2100	538,365		1,062			539,427
Social Sciences	2200	9,924,231		26,663	375		9,951,269
Commercial Services	3000	3,121,909	4,256	101,868	26,957		3,254,990
Interdisciplinary Studies	4900	11,161,877	113,736	400,048	463,327		12,138,988
Instruc Staff-Retirees' Bnfts & Retire Incents	5900	2,410,903					2,410,903
Sub-Total Instructional Activites		111,185,426	291,999	3,955,475	2,944,163		118,377,063
Total Expenditures for GF Activities*		115,709,778	133,839,892	27,117,570	6,293,192	29,098,695	312,059,127

# Expend by Non-Instructional Activity S10 General Fund - Combined

(Total Unrestricted and Restricted)

For Actual Year: 2020-2021 Budget Year:	2021-2022		District I				
		Salaries an	d Benefits	Operating	Capital	Other	Total
	Activity		Non	Expenses	Outlay	Outgo	
Activity Classification	Code	Instructional	Instructional	(4000 - 5000)	(6000)	(7000)	
Instructional Administration and Governance	6000						
Academic Administration	6010		21,506,022	2,047,375	787,062		24,340,459
Course and Curriculum Development	6020		461,593	6,800			468,393
Academic / Faculty Senate	6030		639,387	2,645			642,032
Other Instructional Administration & Governance	6090		2,470,512	310,764			2,781,276
Total Instructional Admin. & Governance		0	25,077,514	2,367,584	787,062	0	28,232,160
Instructional Support Services	6100						
Learning Center	6110	4,524,352	769,661	178,185	12,341		5,484,539
Library	6120		4,662,115	531,746	163,593		5,357,454
Media	6130		586,754	3,600			590,354
Museums and Gallaries	6140						0
Academic Information Systems and Technology	6150		3,037,859	3,259,141	999,676		7,296,676
Other Instructional Support Services	6190		6,589,532	1,520,565	254,331		8,364,428
Total Instructional Support Services		4,524,352	15,645,921	5,493,237	1,429,941	0	27,093,451
Admissions and Records	6200		5,646,629	278,527	31,698		5,956,854
Student Counseling and Guidance	6300						
Counseling and Guidance	6310		9,551,812	337,841	248,194		10,137,847
Matriculation and Student Assessment	6320		7,900,432	140,248			8,040,680
Transfer Programs	6330		1,281,067	17,744			1,298,811
Career Guidance	6340		561,692	24,035			585,727
Other Student Counseling and Guidance	6390		7,944	68	Ť		8,012
Total Student Couseling and Guidance		0	19,302,947	519,936	248,194	0	20,071,077

#### Expend by Non-Instructional Activity S10 General Fund - Combined

(Total Unrestricted and Restricted)

		Salaries and	d Benefits	Operating	Capital	Other	Total
	Activity		Non	Expenses	Outlay	Outgo	
Activity Classification	Code	Instructional	Instructional	(4000 - 5000)	(6000)	(7000)	
ther Student Services	6400						
al Work Opportunity and Responsibility to Kids *	6410						
isabled Student Programs and Services (DSPS)	6420		4,286,065	329,443	82,428	13,833	4,711,76
xtended Opportunity Programs and Services (EOPS)	6430		3,320,315	61,399		886,359	4,268,07
ealth Services	6440		1,993,120	228,089	6,874		2,228,08
tudent Personnel Administration	6450						
nancial Aid Administration	6460		2,858,482	606,446	56,142		3,521,07
bb Placement Services	6470		661,078	36,249	7,080		704,40
eterans Services	6480		616,615	41,705	5,032		663,35
iscellaneous Student Services	6490		2,132,626	647,606	17,470	233,388	3,031,09
otal Other Student Services		0	15,868,301	1,950,937	175,026	1,133,580	19,127,84
peration and maintenance of Plant	6500						
Building Maintenance and Repairs	6510		2,593,738	1,357,551	214,431		4,165,72
Custodial Services	6530		7,559,070	306,200	48,065		7,913,33
Grounds Maintenance and Repairs	6550		1,757,226	121,479			1,878,70
Utilities	6570			3,570,871			3,570,87
Other Operations and Maintenance of Plant	6590		1,974,098	434,329	21,343		2,429,77
otal Operation and Maintenance of Plant	6500	0	13,884,132	5,790,430	283,839	0	19,958,40
lanning, Policymaking and Coordinations	6600		6,119,458	1,403,434	50,000		7,572,89

### Expend by Non-Instructional Activity S10 General Fund - Combined

(Total Unrestricted and Restricted)

		Salaries a	nd Benefits	Operating	Capital	Other	Total
	Activity		Non	Expenses	Outlay	Outgo	
Activity Classification	Code	Instructional	Instructional	(4000 - 5000)	(6000)	(7000)	
General Institutional Support Services	6700						
Community Relations	6710		1,529,976	723,094	15,319		2,268,38
Fiscal Operations	6720		3,818,995	(930,047)	36,608		2,925,55
Human Resourses Management	6730		2,168,641	824,133			2,992,77
Noninstruct Staff Retirees' Benefits & Retirement *	6740		3,021,488				3,021,48
Staff Development	6750		461,719	89,374			551,09
Staff Diversity	6760		728,567	37,730			766,29
Logistical Services	6770		3,750,798	260,951	15,130		4,026,87
Management Information Systems	6780		3,842,213	1,884,130	13,814		5,740,15
Other General Institutional Support Services	6790		6,869,392	879,478	98,315		7,847,18
Total General Institutional Support Services	6700	C	26,191,789	3,768,843	179,186	0	30,139,81
Community Services & Economic Development	6800						
Community Recreation	6810						
Community Service Classes	6820		12,697	23,249			35,94
Community Use of Facilities	6830		231,961	1,800			233,76
Economic Development	6840		19,645	195,425			215,07
Other Community Services & Economic Development	6890		730,888	6,692			737,58
Total Community Services	6800	C	995,191	227,166	0	0	1,222,35
* Noninstructional Staff Retirees' Benefits & Retirement I							

### Expend by Non-Instructional Activity S10 General Fund - Combined

(Total Unrestricted and Restricted)

For Actual Year: 2020-2021 Bu	udget Year: 2021-2022	District ID: 860 Name: NORTH ORANGE								
		Salaries a	nd Benefits	Operating	Capital	Other	Total			
	Activity		Non	Expenses	Outlay	Outgo				
Activity Classification	Code	Instructional	Instructional	(4000 - 5000)	(6000)	(7000)				
Ancillary Services	6900									
Bookstore	6910				3,879		3,879			
Child Development Centers	6920		17,471	10,835	1,428		29,734			
Farm Operations	6930						C			
Food Services	6940		746	568,940			569,686			
Parking	6950		2,227,688	193,142	60,912		2,481,742			
Student and Co-Curricular Activities	6960		724,324	346,408	15,040		1,085,772			
Student Housing	6970						C			
Other Ancillary Services	6990						0			
Total Ancillary Services	6900	0	2,970,229	1,119,325	81,259	0	4,170,813			
Auxiliary Operations	7000									
Contract Education	7010			789		27,881	28,670			
Other Auxiliary Operations	7090		173,800				173,800			
Total Auxiliary Operations	7000	0	173,800	789	0	27,881	202,470			

#### Expend by Non-Instructional Activity S10 General Fund - Combined

(Total Unrestricted and Restricted)

For Actual Year: 2020-2021 Budget Year: 2021-2022 District ID: 860 Name: NORTH ORANGE Salaries and Benefits Total Operating Capital Other Activity Non Expenses Outlay Outgo Activity Classification Code Instructional Instructional (4000 - 5000) (6000) (7000) Physical Property and Related Acquisitions 7100 1,671,982 241,887 82,824 1,996,693 Long-Term Debt and Other Financing 7200 Long\_Term Debt 7210 0 Tax revenue Anticipation Notes 7220 0 Other Financing 7290 0 Total Long-Term Debt and Other Financing 7200 0 0 0 0 C 0 Transfers, Student Aid and Other Outgo 7300 Transfers 7310 Student Aid 7320 7,494,682 7,494,682 Other Outgo 7390 20,442,552 20,442,552 27,937,234 27,937,234 Total Transfers, Student Aid and Other Outgo 7300 0 Λ Λ 0 Sub-Total Non-Instructional Activites 4,524,352 133,547,893 23,162,095 3,349,029 29,098,695 193,682,064 6,293,192 Total Expenditures General Fund: activities \* 115,709,778 133,839,892 27,117,570 29,098,695 312,059,127 \*

Total Expenditures for the General Fund: Instructional Activities and Non-Instructional Activities.

**PAGE 146** 

Budget Year: 2021-2022

# Gann Appropriations Limit

# GANN Report

DISTRICT NAME: NORTH ORANGE

I. 1	2021	-2022 Appropriations Limit:			
	A.	2020-2021 Appropriations Limit:			\$355,976,292
	В.	2021-2022 Price Factor:	1.0573		
	C.	Population factor:			
		1. 2019-2020 Second Period Actual FTES	33,337.00		
		2. 2020-2021 Second Period Actual FTES	31,603.00		
		3. 2020-2021 Population change factor (C2/C1)	0.9480		
	D.	2020-2021 Limit adjusted by inflation and population factors (A * B * C.3)			\$356,802,299
	E.	Adjustments to increase limit:			
		1. Transfers in of financial responsibility		\$0	
		2. Temporary voter approved increases		0	
		3. Total adjustments - increase			0
		Sub-Total (D + E.3)			\$356,802,299
	F.	Adjustments to decrease limit:			
		1. Transfers out of financial responsibility		\$0	
		2. Lapses of voter approved increases		0	
		3. Total adjustments - decrease			0
	G.	2021-2022 Appropriations Limit (D + E.3 - F.3)			\$356,802,299
II. :	2021	-2022 Appropriations Subject to Limit:			
	Α.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)			102,854,002
	В.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)			400,000
	C.	Local Property taxes			82,980,000
	D.	Estimated excess Debt Service taxes			0
	E.	Estimated Parcel taxes, Square Foot taxes, etc.			0
	F.	Interest on proceeds of taxes			60,398
	G.	Local appropriations from taxes for unreimbursed State, court, and federal mandates			186,373
	H.	2021-2022 Appropriations Subject to Limit			\$186,108,027

#### **Governmental Funds Group**

Annual Financial and Budget Report

#### General Fund <u>10</u>

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

860 NORTH ORANGE

	Object	Fund		eral Fund Fund:	12	Fund: 10	
	Code	UNRESTRICT	ED SUBFUND	RESTRICTED	SUBFUND	τοτα	AL.
Description		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100			34,951,200	51,076,610	34,951,200	51,076,61
State Revenues	8600	114,443,603	112,808,914	40,348,747	56,279,012	154,792,350	169,087,92
Local Revenues	8800	126,659,519	126,752,329	1,844,750	4,910,477	128,504,269	131,662,80
Total Revenues		241,103,122	239,561,243	77,144,697	112,266,099	318,247,819	351,827,34
EXPENDITURES:							
Academic Salaries	1000	100,388,234	105,660,811	13,970,927	9,613,557	114,359,161	115,274,36
Classified Salaries	2000	51,319,039	55,461,438	17,848,492	17,903,359	69,167,531	73,364,79
Employee Benefits	3000	57,727,198	60,648,652	8,295,780	8,644,519	66,022,978	69,293,17
Supplies and Materials	4000	1,314,007	3,260,625	3,210,043	15,291,326	4,524,050	18,551,95
Other Operating Expenses and Services	5000	10,939,209	25,075,833	11,654,311	38,261,428	22,593,520	63,337,26
Capital Outlay	6000	1,905,241	4,800,265	4,387,951	23,151,445	6,293,192	27,951,71
Total Expenditures		223,592,928	254,907,624	59,367,504	112,865,634	282,960,432	367,773,25
Excess /(Deficiency) of Revenues over Expenditures		17,510,194	(15,346,381)	17,777,193	(599,535)	35,287,387	(15,945,91
Other Financing Sources	8900	4,504,739	2,827,212	3,107,726	1,588,070	7,612,465	4,415,28
Other Outgo	7000	9,155,930	12,418,613	19,942,765	6,337,429	29,098,695	18,756,04
Net Increase/(Decrease) in Fund Balance		12,859,003	(24,937,782)	942,154	(5,348,894)	13,801,157	(30,286,676
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	89,857,130	102,716,133	3,690,380	4,632,534	93,547,510	107,348,66
Prior Years Adustments	9020					0	
Adjusted Beginning Balance	9030	89,857,130		3,690,380		93,547,510	
Ending Fund Balance, June 30		102,716,133	77,778,351	4,632,534	(716,360)	107,348,667	77,061,99

#### Governmental Funds Group

Annual Financial and Budget Report REVENUES, EXPENDITURES, AND FUND BALANCE DATA 20 Debt service Funds

Budget Year: 2021-2022

860 NORTH ORANGE

For Actual Year: 2020-2021

# DEBT SERVICE FUNDS

	Object Code	BOND INTER	Fund: 21 BOND INTEREST AND REDEMPTION FUND *		22 D INTEREST FION FUND	Fund: 29 OTHER DEBT SERVICE FUND	
Description		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600	246,065					
Local Revenues	8800	48,562,667	43,868,621				
Fotal Revenues		48,808,732	43,868,621	0	0	0	
Other Financing Sources	8900						
Interfund Transfers In	8981		1,719,288				
Other Incoming Transfers	8983						
Fotal Other Financing Sources		0	1,719,288	0	0	0	
Other Outgo	7000						
Debt Retirement (Long Term Debt)	7100						
Debt Reduction	7110	39,165,000	36,264,962				
Debt Interest and Other Service Charges	7120	7,799,051	11,671,297				
Transfers Outgoing	7300 & 7400		1,719,288				
Reserve for Contingencies	7900						
Fotal Other Outgo	7000	46,964,051	49,655,547	0	0	0	
Net Other Financing Sources / (Other Outgo)	8900 & 7000	(46,964,051)	(47,936,259)	0	0	0	
Net Increase/Decrease in Fund Balance		1,844,681	(4,067,638)	0	0	0	
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	45,096,391	46,986,140		0		
Prior Years Adustments	9020	45,068					
Adjusted Beginning Balance	9030	45,141,459		0		0	
Ending Fund Balance, June 30	1	46,986,140	42,918,502*	0	0	0	

### Governmental Funds Group

### Annual Financial and Budget Report

# 30 Special Revenue Funds -- Part 1

# REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year: 2020-2021

Budget Year: 2021-2022

860 NORTH ORANGE Special Revenue Funds

	Object	FUND: 3	31	FUND	32	FUNE	) 33
	Code	BOOKSTORE FUND		CAFETERI	A FUND	CHILD DEVELO	PMENT FUND
Description		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100					7,935	23,000
State Revenues	8600					140,581	147,546
Local Revenues	8800	1,134,956	2,775,495	30,136	260,000	58,773	380,975
Total Income		1,134,956	2,775,495	30,136	260,000	207,289	551,521
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	887,261	900,656			537,781	594,208
Employee Benefits	3000	340,658	370,562			201,408	245,840
Supplies and Materials	4000	934,950	1,508,616			8,156	43,262
Other Operating Expenses and Services	5000	67,814	61,701			49,442	2,301
Capital Outlay	6000				110,000	8,026	4,000
Total Expenditures		2,230,683	2,841,535	0	110,000	804,813	889,611
Excess /(Deficiency) of Revenues over Expenditures		(1,095,727)	(66,040)	30,136	150,000	(597,524)	(338,090)
Other Financing Sources	8900	4,077,756		167,761		656,452	350,000
Other Outgo	7000			145,000	150,000		
Net Increase/(Decrease) in Fund Balance		2,982,029	(66,040)	52,897	0	58,928	11,910
Begining Fund Balance:							
Net Beginning Balance, July 1	9010	(299,207)	2,682,822	2,464,850	2,517,747	44,148	103,076
Prior Years Adustments	9020						
Adjusted Beginning Balance	9030	(299,207)		2,464,850		44,148	
Ending Fund Balance, June 30		2,682,822	2,616,782	2,517,747	2,517,747	103,076	114,986

### Governmental Funds Group

### Annual Financial and Budget Report

# 30 Special Revenue Funds -- Part 2

# REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year: 2020-2021

Budget Year: 2021-2022

# Special Revenue Funds

860 NORTH ORANGE

FOI Actual real. 2020-2021 Budget re	al. 2021-2022 Special Revenue Funds						
	Object	FUND: 3	34	FUN	D 35	FUN	D 39
	Code	FARM OPERATION FUND		REVENUE BOND	PROJECT FUND	OTHER SPECIAL	REVENUE FUND
Description		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800						
Total Income		0	0	0	0	0	C
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000						
Capital Outlay	6000						
Total Expenditures		0	0	0	0	0	(
Excess /(Deficiency) of Revenues over Expenditures		0	0	0	0	0	(
Other Financing Sources	8900						
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		0	0	0	0	0	(
Begining Fund Balance:							
Net Beginning Balance, July 1	9010		0		0		(
Prior Years Adustments	9020						
Adjusted Beginning Balance	9030	0		0		0	
Ending Fund Balance, June 30		0	0	0	0	0	(

#### **Governmental Funds Group**

Annual Financial and Budget Report

# 40 Capital Projects Funds

860 NORTH ORANGE

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year: 2020-2021 Budget Year: 2021-2022 **Capital Projects Funds** Object **FUND: 41** FUND 42 FUND 43 CAPITAL QUTLAY PROJECTS FUND **REVENUE BOND CONSTRUCTION FUND GENERAL OBLIGATION BOND FUND** Code Actual Budget Actual Budget Actual Budget Description REVENUES: 8100 **Federal Revenues** State Revenues 8600 1,118,691 64,419,392 Local Revenues 8800 3,500,252 500,000 1,157,068 600,000 4,618,943 64,919,392 1,157,068 600,000 Total Income ſ 0 Expenditures Academic Salaries 1000 **Classified Salaries** 2000 429,634 659,416 **Employee Benefits** 3000 138,678 299.292 Supplies and Materials 4000 117,070 95,689 25,974 317,751 5000 2,437,215 Other Operating Expenses and Services 1,990,728 2,916,423 830,709 Capital Outlay 6000 18,866,695 115,031,194 87,167,559 167,085,758 21,542,805 169,840,724 Total Expenditures 119,002,014 88,024,242 C 0 Excess /(Deficiency) of Revenues over Expenditures (16,923,862) (54,082,622 (86,867,174) (169,240,724) ſ 8900 7,067,911 88,645,597 Other Financing Sources 7000 1,000,000 1,000,000 Other Outgo Net Increase/(Decrease) in Fund Balance (10,855,951 (55,082,622 (86,867,174) (80,595,127) ſ 0 Begining Fund Balance: Net Beginning Balance, July 1 9010 75.987.617 65.131.666 0 167.462.301 80.595.127 Prior Years Adustments 9020 Adjusted Beginning Balance 9030 75,987,617 167,462,301 0 Ending Fund Balance, June 30 65,131,666 10,049,044 80,595,127 0 0

### Proprietary Funds Group

### Annual Financial and Budget Report

# 50 Enterprise Funds Group -- Part 1

Enterprise Funds

# REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year: 2020-2021

Budget Year: 2021-2022

860 NORTH ORANGE

	Object	FUND:	51	FUN	D 52	FUN	D 53
	Code	BOOKSTOR	E FUND	CAFETE	RIA FUND	FARM OP	ERATIONS
Description		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Local Revenues	8800						
Other Financing Sources	8900						
Total Income		0	0	0	0	0	
Cost of Sales	5890						
Gross Profit or Loss		0	0	0	0	0	
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000						
Capital Outlay	6000						
Total Expenditures		0	0	0	0	0	
Net Profit or Loss		0	0	0	0	0	
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		0	0	0	0	0	
Begining Fund Balance:							
Net Beginning Balance, July 1	9010		0		0		
Prior Years Adustments	9020						
Adjusted Beginning Balance	9030	0		0		0	
Ending Fund Balance, June 30		0	0	0	0	0	

### Proprietary Funds Group

## Annual Financial and Budget Report

# 50 Enterprise Funds Group -- Part 2

#### 860 NORTH ORANGE

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year: 2020-2021

Budget Year: 2021-2022

Enterprise Funds

	Object	FUND: 5	i9		
	Code	OTHER ENTERPR	RISE FUND		
Description		Actual	Budget		
REVENUES:					
Local Revenues	8800				Ì
Other Financing Sources	8900				
Total Income		0	0		
Cost of Sales	5890				
Gross Profit or Loss		0	0		
Expenditures					
Academic Salaries	1000				
Classified Salaries	2000				Ì
Employee Benefits	3000				Ì
Supplies and Materials	4000				Ì
Other Operating Expenses and Services	5000				Ì
Capital Outlay	6000				Ì
Total Expenditures		0	0		
Net Profit or Loss		0	0		
Other Outgo	7000				
Net Increase/(Decrease) in Fund Balance		0	0		
Begining Fund Balance:					
Net Beginning Balance, July 1	9010		0		
Prior Years Adustments	9020				
Adjusted Beginning Balance	9030	0			
Adjusted Beginning Balance		0	0		

# Proprietary Funds Group 60 Enterprise Funds Group

### Annual Financial and Budget Report

### REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year: 2020-2021

Budget Year: 2021-2022

Internal Service Funds

	Object	FUND: 6		FUND	69	
	-					
	Code	SELF-INSURAN	CE FUND	OTHER INTERNAL	SERVICES FUND	
Description		Actual	Budget	Actual	Budget	
REVENUES:						
Local Revenues	8800	6,619,073	7,040,679			
Other Financing Sources	8900					
Total Income		6,619,073	7,040,679	0	0	
Expenditures						
Academic Salaries	1000					
Classified Salaries	2000	240,138	250,104			
Employee Benefits	3000	5,366,894	5,819,703			
Supplies and Materials	4000	2,195,896	500			
Other Operating Expenses and Services	5000		3,685,474			
Capital Outlay	6000					
Total Expenditures		7,802,928	9,755,781	0	0	
Net Profit or Loss		(1,183,855)	(2,715,102)	0	0	
Other Outgo	7000					
Net Increase/(Decrease) in Fund Balance		(1,183,855)	(2,715,102)	0	0	
Begining Fund Balance:						
Net Beginning Balance, July 1	9010	30,368,133	29,184,278		0	
Prior Years Adustments	9020					
Adjusted Beginning Balance	9030	30,368,133		0		
Ending Fund Balance, June 30		29,184,278	26,469,176	0	0	

860 NORTH ORANGE

### Fiduciary Funds Group

## Annual Financial and Budget Report

# 70 Fiduciary Funds Group -- Part 1

860 NORTH ORANGE

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year: 2020-2021

Budget Year: 2021-2022

Fiduciary Funds Group

	Object FUND: 71 FUND 72			D 72	FUN	D 73	
Description		ASSOCIATED STUDEN	ITS TRUST FUND	REPRESENTATION	FEE TRUST FUND	BODY CENTER FEE TRUST FUND	
		Actual Budget		Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800	203,277	273,685	51,869	80,000		
Total Income		203,277	273,685	51,869	80,000	0	
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	89,342	113,530				
Employee Benefits	3000	28,306	33,307				
Supplies and Materials	4000	25,916	33,297				
Other Operating Expenses and Services	5000	25,720	103,550	11,840	80,000		
Capital Outlay	6000						
Total Expenditures		169,284	283,684	11,840	80,000	0	
Excess /(Deficiency) of Revenues over Expenditures		33,993	(9,999)	40,029	0	0	
Other Financing Sources	8900	23,893	25,000				
Other Outgo	7000		15,000	11,836			
Net Increase/(Decrease) in Fund Balance		57,886	1	28,193	0	0	
Begining Fund Balance:							
Net Beginning Balance, July 1	9010	878,079	935,965	137,635	164,593		
Prior Years Adustments	9020			(1,235)			
Adjusted Beginning Balance	9030	878,079		136,400		0	
Ending Fund Balance, June 30		935,965	935,966	164,593	164,593	0	

### Fiduciary Funds Group

### Annual Financial and Budget Report

# 70 Fiduciary Funds Group -- Part 2

#### 860 NORTH ORANGE

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year: 2020-2021

Budget Year: 2021-2022

Fiduciary Funds Group

	Object	FUND: 7	74	FUNI	D 75	FUND 76	
		FINANCIAL AID TR	RUST FUND	SCHOLARSHIP & L	OAN TRUST FUND	INVESTMENT TRUST FUND	
Description		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100	65,854,225	86,237,014				
State Revenues	8600	12,166,348	11,984,791				
Local Revenues	8800	62,131					
Total Income		78,082,704	98,221,805	0	0	0	
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000	4,742					
Capital Outlay	6000						
Total Expenditures		4,742	0	0	0	0	
Excess /(Deficiency) of Revenues over Expenditures		78,077,962	98,221,805	0	0	0	
Other Financing Sources	8900						
Other Outgo	7000	78,077,962	98,221,805				
Net Increase/(Decrease) in Fund Balance		0	0	0	0	0	
Begining Fund Balance:							
Net Beginning Balance, July 1	9010	50,000	50,000	0	0		
Prior Years Adustments	9020						
Adjusted Beginning Balance	9030	50,000		0		0	
Ending Fund Balance, June 30		50,000	50,000	0	0	0	

# Fiduciary Funds Group

# Annual Financial and Budget Report

# 70 Fiduciary Funds Group -- Part 3

860 NORTH ORANGE

	Object	FUND: 7	7	FUND 79	
	Code	DEFERRED COMPENSAT	TION TRUST FUND	OTHER TRUST F	UNDS
Description		Actual	Budget	Actual	Budget
REVENUES:					
Federal Revenues	8100				
State Revenues	8600				
Local Revenues	8800			2,020,786	1,935,454
Total Income		0	0	2,020,786	1,935,454
Expenditures					
Academic Salaries	1000				
Classified Salaries	2000			618	302,54
Employee Benefits	3000			51	104,66
Supplies and Materials	4000			4,383	268,88
Other Operating Expenses and Services	5000			400,160	322,43
Capital Outlay	6000				14,16
Total Expenditures		0	0	405,212	1,012,69
Excess /(Deficiency) of Revenues over Expenditures		0	0	1,615,574	922,75
Other Financing Sources	8900			399,334	231,53
Other Outgo	7000			1,419,325	3,035,29
Net Increase/(Decrease) in Fund Balance		0	0	595,583	(1,881,007
Begining Fund Balance:					
Net Beginning Balance, July 1	9010		0	2,697,756	3,562,07
Prior Years Adustments	9020			268,731	
Adjusted Beginning Balance	9030	0		2,966,487	
Ending Fund Balance, June 30		0	0	3,562,070	1,681,06

# Annual Financial and Budget Report

# SUPPLEMENTAL DATA

Fund		Fund		Amount
Number In	Fund Name	Number Out	Fund Name	Transferred
31	BOOKSTORE FUND	11	UNRESTRICTED SUBFUND	836,157
33	CHILD DEVELOPMENT FUND	11	UNRESTRICTED SUBFUND	386,127
41	CAPITAL OUTLAY PROJECTS FUND	11	UNRESTRICTED SUBFUND	7,067,911
79	OTHER TRUST FUNDS	11	UNRESTRICTED SUBFUND	61,30 <sup>-</sup>
31	BOOKSTORE FUND	12	RESTRICTED SUBFUND	3,241,59
32	CAFETERIA FUND	12	RESTRICTED SUBFUND	167,760
33	CHILD DEVELOPMENT FUND	12	RESTRICTED SUBFUND	270,32
71	ASSOCIATED STUDENTS TRUST FUND	12	RESTRICTED SUBFUND	12,050
79	OTHER TRUST FUNDS	12	RESTRICTED SUBFUND	193,032
79	OTHER TRUST FUNDS	32	CAFETERIA FUND	145,000
11	UNRESTRICTED SUBFUND	41	CAPITAL OUTLAY PROJECTS FUND	1,000,000
11	UNRESTRICTED SUBFUND	74	STUDENT FINANCIAL AID TRUST FUND	57,389
71	ASSOCIATED STUDENTS TRUST FUND	74	STUDENT FINANCIAL AID TRUST FUND	11,837

Annual Financial and Budget Report

### SUPPLEMENTAL DATA

Receipt and Expenditures of Lottery Proceeds

Lottery Actual Report

L10 GENERAL FUND

Activity Classification	Activity Code	Unrest	ricted		Restricte	d Prop 20	
Lottery Adjustments and Proceeds:	-					-	
Net Beginning Balance, July 1	9010		8,209			4,245,004	
Adjustments	9020						
Adjusted Beginning Balance	9030		8,209			4,245,004	
Actual Fiscal Year Data							
State Lottery Proceeds:	8681		5,737,228			2,461,001	
			<u>^</u>			Instructional	
		Instructional &	& Institutional			Materials	
		Unrest	tricted			Propostition 20	Total
		Instructional	Support	Support			
		Activities	Activities	Activities	Total	Instructional	
		(AC 0100-5900)	(AC 6000-6700)	(AC 6800-7390)	Unrestricted	(AC 0100-4900)	
Expenditures							
Academic Salaries	1000				0		
Classified Salaries	2000				0		
Employee Benefits	3000				0		
Supplies & Materials	4000						
Software	4100				0	1,057	1,05
Books, Magazines, & Periodicals	4200				0	29,655	29,65
Instructional Supplies & Materials	4300				0	737,341	737,34
Noninstructional Supplies & Mtrls	4400				0		
Total Supplies and Materials		0	0	0	0	768,053	768,05
Other Operating Expenses and Services	5000	67,901	5,669,327		5,737,228	520,414	6,257,64
Capital Outlay	6000						
Library Books	6300				0	71,868	71,86
Equipment	6400						
Equipment - Additional	6410				0	47,091	47,09
Equipment - Replacement	6420				0		
Total Capital Outlay		0	0	0	0	118,959	118,95
Other Outgo	7000				0		
Total Expenditures		67,901	5,669,327	0	5,737,228		7,144,65
Ending Balance					8,209	5,298,579	5,306,78

District ID: 860 Name: NORTH ORANGE

Annual Financial and Budget Report

#### SUPPLEMENTAL DATA

For Actual Year: 2020-2021 Budget Year: 2021-2022

Receipt and Expenditures of Lottery Proceeds

District ID: 860

Lottery Budget Report

L10 GENERAL FUND

Name: NORTH ORANGE

Activity Classification Activity Code Unrestricted **Restricted Prop 20** Lottery Adjustments and Proceeds: Net Beginning Balance, July 1 9010 8,209 5,298,579 Adjustments 9020 Adjusted Beginning Balance 9030 8,209 5,298,579 Budget Fiscal Year Data State Lottery Proceeds: 8681 5,170,640 2,061,911 Instructional Instructional & Institutional Materials Unrestricted **Propostition 20** Total Instructional Support Support Activities Activities Activities Total Instructional (AC 0100-5900) (AC 6000-6700) (AC 6800-7390) Unrestricted (AC 0100-4900) Expenditures Academic Salaries 1000 ſ ſ **Classified Salaries** 2000 ſ 0 Employee Benefits 3000 Supplies & Materials 4000 4100 127,133 Software 127,133 C Books, Magazines, & Periodicals 4200 34,700 34,700 C 4300 6,290,157 Instructional Supplies & Materials 6,290,157 ſ Noninstructional Supplies & Mtrls 4400 0 Total Supplies and Materials 6,451,990 6,451,990 C 0 0 ſ 428,500 Other Operating Expenses and Services 5000 5,178,849 5,178,849 5,607,349 Capital Outlay 6000 6300 Library Books 75,000 75,000 C 6400 Equipment Equipment - Additional 6410 405,000 405,000 C Equipment - Replacement 6420 480,000 480,000 **Total Capital Outlay** 0 0 0 ſ Other Outgo 7000 Total Expenditures 5,178,849 5,178,849 12,539,339 7,360,490 C 0 Ending Balance

**Details of Education Protection Account** 

Annual Financial and Budget Report

For Actual Year: 2020-2021	District ID: 860	Name: NORTH	ORANGE			
EPA Revenue	53,726,598					
			Salaries and	Operating	Capital	
		Activity	Benefits	Expenses	Outlay	
Activity Classification		Code	(Obj 1000-3000)	(Obj 4000-5000)	(Obj 6000)	Total
Instructional Activities		0100-5900	53,726,598	0	0	53,726,598
TOTAL			53,726,598	0	0	53,726,598

#### Annual Financial and Budget Report

#### Name: NORTH ORANGE For Actual Year: 2020-2021 Budget Year: 2021-2022 District ID: 860 STRS PERS Increase **Fiscal Year** Amount Amount Total Amount Rate 2020-21 13,031,623 9,800,320 22,831,943 N/A N/A 2021-22 15,688,598 11,665,858 27,354,456 4,522,513 19.81% 2022-23 17,709,943 13,290,218 31,000,161 3,645,705 13.33% 2023-24 17,709,943 13,799,422 31,509,365 509,204 1.64% 2024-25 17,709,943 14,104,944 31,814,887 305,522 0.97% 2025-26 17,709,943 14,104,944 31,814,887 0.00%

Does the district have a plan to fund these	xpenses through 2025-26?
Yes	
Explain Yes or No	
We continue to take the base augmentation re	ceived from the State and designate it to address these current and future PERS and STRS rate increases.

**PAGE 163** 

#### Pension Costs

(Borrowed from the Community College League of California's Introduction of Fiscal Responsibilities)

**Accounts Payable.** Accounts due and owing to persons, business firms, governmental units or others for goods and services not yet paid.

**Accounts Receivable.** Amounts due and owing from persons, business firms, governmental units or others for goods and services provided, but not yet collected.

**Accrual Basis.** The method of accounting that recognizes revenue/gains and expenses/losses in the accounting period in which the transactions occur regardless of the timing of the related cash flows. (Contrast with cash basis.)

Actuarial Basis. A basis used in computing the amount of contributions to be made periodically to a fund or account so that the total contributions plus the compounded earnings will equal the required payments to be paid from the fund.

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

**Allocation Funding Model.** A basis used to distribute funds among colleges in a multicollege district.

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

**Assessed Value.** The value of land, homes or businesses set by the county assessor for property tax purposes. Assessed value is either the appraised value of any newly built or purchased property or the value on March 1, 1975 of continuously owned property, plus an annual increase. This increase is tied to the California Consumer Price Index but may not exceed 2 percent per year.

**Audit.** An examination of financial statements and related documents, records, and accounts to determine the propriety of transactions, whether transactions are recorded properly and whether statements drawn from accounts reflect an accurate picture of financial operations and financial status. Audits may also include reviews of compliance with applicable laws and regulations, economy and efficiency of operations and effectiveness in achieving program results. The general focus of the annual audit conducted on the district is usually on financial statements and compliance with certain regulations.

(Borrowed from the Community College League of California's Introduction of Fiscal Responsibilities)

**Audit Report.** The report prepared by an external or independent auditor. As a rule, the report includes: a) a statement of the scope of the audit; b) explanatory comments (if any) concerning exceptions by the auditor about application of generally-accepted auditing standards; c) opinions; d) explanatory comments (if any) concerning verification procedures; e) financial statements and schedules; and f) statistical tables, supplementary comments, and recommendations.

**Auxiliary Operations.** Service activities of the college, the finances of which must be accounted for separately. Food service, bookstores, dormitories, and certain types of foundations are examples of auxiliary operations.

**Balance Sheet.** A basic financial statement that shows assets, liabilities, and equity of an entity as of a specific date, in accordance with GAAP.

Base Year. A year to which comparisons are made when projecting a specific condition.

**Block Grant.** A fixed sum of money, not linked to enrollment measures, provided to a college district by the state and useable for any program/students.

**Bonds.** Investment securities (encumbrances) sold by a district through a financial firm to raise funds for various capital expenditures. A written promise to pay a specified sum of money (the face value) at a specified date or dates in the future (the maturity date(s)) together with periodic interest at a specified rate.

**Bonded Debt Limit.** The maximum amount of bonded debt for which a community college may legally obligate itself. The total amount of bonds issued cannot exceed a stipulated percent of the assessed valuation of the district.

**Budget and Accounting Manual (BAM).** Approved by the Board of Governors, this manual defines, establishes, and maintains the budgeting and accounting structure and procedures for the California Community Colleges (Title 5 Section 59011)

**Budget Act.** The legislative vehicle for the State's appropriations. The Constitution requires that it be approved by a majority vote of each house and sent to the Governor by June 15 each year. The Governor may reduce or delete, but not increase, individual items.

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

(Borrowed from the Community College League of California's Introduction of Fiscal Responsibilities)

**Cash.** An asset account reflecting currency, checks, money orders, bank deposits, and banker's drafts either on hand or on deposit with an official or agent designated as custodian of cash. Any restrictions or limitations regarding the use of cash must be indicated.

**Cash Basis.** Method of accounting in which income and expenditures are recorded only when cash is actually received or disbursed.

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

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

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

**Current Expense of Education.** A term used to refer to the unrestricted general fund expenditures of a community college district in Objects of Expenditure 1000 through 5000, and 6400 for activity codes 0100 through 6700. Excluded from the current expense of education are expenditures for student transportation, food services, community services, lease agreements for plant and equipment, and other costs specified in law and regulations. Amounts expended from state lottery proceeds are also excluded. (Education Code Sections 84362, Title 5 Sections 59200 et seq.

**Deferrals.** The state deferred revenue owed the community colleges from one fiscal year to the next. The practice began in 2001/02 and peaked at \$961 million in the 2011/12 fiscal year. The projected deferral for 2020/21 was \$1.458 billion.

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

DEIA. This acronym refers to Diversity, Equity, Inclusion, and Anti-Racism

(Borrowed from the Community College League of California's Introduction of Fiscal Responsibilities)

**Education Code.** The body of law that regulates education in California. Other laws that affect colleges are found in the Government Code, Public Contracts Code, Penal Code and others.

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

**Education Protection Account.** The new revenues generated from Proposition 30 are deposited into a newly created state account code called the Education Protection Account. Of the funds in the account, 89 percent is provided to K-12 and 11 percent to community colleges.

**Encumbered Funds.** Obligations in the form of purchase orders, contracts, salaries, and other commitments for which part of an appropriation is reserved.

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

**Enrollment Fee.** Charges to resident students for instructional costs; established in the Education Code.

**Equipment.** Tangible property with a purchase price of at least \$200 and a useful life of more than one year, other than land or buildings and improvements thereon. (See the Budget and Accounting Manual for current dollar limits).

**Expenditures.** Amounts disbursed for all purposes. Accounts kept on an accrual basis include all charges whether paid or not. Accounts kept on a cash basis include only actual cash disbursements.

**Extended Day.** It is comprised of two pieces: 1. Overload, or extra, classes taught by full-time faculty and 2. Course loads carried by adjunct faculty.

**Fee.** A charge to students for services related to their education. The Chancellor's Office regularly publishes a list of mandated, authorized and prohibited fees.

(Borrowed from the Community College League of California's Introduction of Fiscal Responsibilities)

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

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

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

**Foundation.** A separate entity created by the districts as an auxiliary organization or 501(c)3 to receive, raise and manage funds from private sources.

**Full-Time Equivalent (FTE) Employees.** Ratio of the hours worked based upon the standard work hours of one full-time employee. For example, classified employees may have a standard work load of 40 hours per week, if several classified employees worked 380 hours in one week, the FTE conversion would be 380/40 or 9.5 FTE.

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

**Fund.** An independent fiscal and accounting entity with a self-balanced set of accounts for recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein.

Fund Balance. The difference between assets and liabilities in a fund.

**Gann Limitation.** A ceiling on each year's appropriations supported by tax dollars. The limit applies to all governmental entities, including school districts. The base year was 1978-79. The amount is adjusted each year, based on a price index and the growth of the student population.

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

(Borrowed from the Community College League of California's Introduction of Fiscal Responsibilities)

**General Obligation Bonds (GO Bonds).** Debt instruments issued by districts (or other state or local public governmental bodies) to raise funds for public works and capital expenditures. These bonds are backed by the taxing and borrowing power of the entity that issues them.

**Governmental Accounting Standards Board (GASB).** The national authoritative accounting and financial reporting standard-setting body for governmental entities.

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

**Grants.** Contributions or gifts of cash or other assets from a government or private organization to be used for a specified purpose, activity or facility.

**Inflation Factor.** An increase in apportionment provided by the state to reflect the increased cost of operation due to inflation.

**Interfund Transfers.** Money that is taken from one fund and added to another fund without an expectation of repayment.

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

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

**May Revise.** The Governor revises his or her budget proposal in May to reflect up-todate projections in revenues and expenses.

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

**Nonresident Tuition.** A student who is not a resident of California is required, under the uniform student residency requirements, to pay tuition. The fee shall not be less than the average statewide cost per student, and is set by the local board of trustees.

(Borrowed from the Community College League of California's Introduction of Fiscal Responsibilities)

**Object Code.** The system of codes used in the California community colleges to classify budget and expenditures. The general classification numbers are:

1000 Certificated salaries
2000 Classified salaries
3000 Employee benefits
4000 Books, supplies, materials
5000 Operation expenses
6000 Capital outlay
7000 Other outgo
8000 Revenues

**OPEB.** Other Post Employment Benefits, primarily retiree healthcare benefits.

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

**Other Operating Expenses.** This is the District's budgets outside of position control costs. It is comprised of personnel costs and benefits for non-permanent positions including adjunct faculty and other temporary hourly staff as well as other general operating costs (e.g., supplies, services, capital outlay, etc.).

**PERS (or CalPERS) California Public Employees' Retirement System.** One of the two major retirement systems in which community college employees participate. State law requires district classified employees, districts and the state to contribute to the fund for full-time classified employees.

**Position Control.** This is the District's budget for permanent positions. It is comprised of salary and related benefits costs for those permanent positions. Salary and benefits costs for other, non-permanent personnel including adjunct faculty and other temporary hourly staff are considered part of other operating expenses.

**Productivity.** A workload measure that looks at the ratio between Weekly Student Contact Hours and Full-time Equivalent Faculty.

**Program.** Category of activities with common outputs and objectives. A program may cut across existing departments and agencies.

**Proposition 30.** An initiative passed in November 2012. The measure temporarily increased personal income taxes (through December 2018) and sales taxes (through December 2016) to prevent cuts to education.

(Borrowed from the Community College League of California's Introduction of Fiscal Responsibilities)

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

**Reserves.** Funds set aside in a college district budget to provide for future expenditures or to offset future losses, for working capital, or for other purposes. There are different categories of reserves, including contingency, general, restricted and reserves for long-term liabilities.

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

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

Revenue. Income from all sources.

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

**Scheduled Maintenance.** A defined schedule for major repairs of buildings and equipment. Some matching state funds may be available to districts for a scheduled maintenance program.

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

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

**STRS (CalSTRS) California State Teachers' Retirement System.** State law requires that school district employees, school districts and the state contribute to this fund for retirement of full-time academic employees.

(Borrowed from the Community College League of California's Introduction of Fiscal Responsibilities)

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

**Tentative Budget.** The budget approved by the board in June, prior to the finalization of state allocations.

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

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

**Unfunded liabilities.** The value of projected expenses that is not supported by a financial reserve equal in value to the projected liability.

# **APPENDIX A**

# STUDENT-CENTERED FUNDING FORMULA INFORMATION

# **APPENDIX A**

# STUDENT-CENTERED FUNDING FORMULA CALCULATIONS

The Calculation of the SCFF Revenue for the 2021-22 Proposed Budget is multi-leveled.

SCFF Funding Calculation Parts	Districtwide	Cypress College	Fullerton College	N. Orange Cont. Ed.
1. SCFF Based on actual and projected FTES and headcounts	\$ 208,726,331	\$ 79,330,409	\$ 105,219,375	\$ 24,176,547
2. Additional funding based on Emergency Conditions Provision	10,259,056	3,504,228	4,839,041	1,915,787
Subtotal	218,985,387			
3. Additional funding based on Hold Harmless Provision (after deficit factor from Chancellor's Office is applied)	3,848,615			
Total 2021-22 SCFF-based funding	\$ 222,834,002			

Under normal circumstances, the District would be expected to use it's actual FTES data to determine funding. But the pandemic has created one of the unusual circumstances we are operating under, allowing us to elect to participate in an emergency conditions provision that would artificially hold our FTES at the 2019-20 P1 reported levels. The other unusual circumstance we're operating under is the hold harmless provisions provided as part of the transition plan for the Student-Centered Funding Formula, which temporarily holds us at our overall 2017-18 funding, adjusted for COLA. This has lead us to look at our funding in three parts:

- 1. Based on actual and projected FTES and headcounts
- 2. Based on the 2019-20 P1 FTES, per the Emergency Conditions Provision
- **3**. Based on the 2017-18 funding, adjusted for COLA, per the Hold Harmless Provision

### 1. Based on Actual and Projected FTES and Headcounts

First, we have calculated the revenue that would be earned based on the actual FTES we achieved and available headcount data. This is the data that best reflects actual operations. For the 2021-22 FTES data, the campuses provided their projections based on the early assessments of enrollment activity. For headcounts, no projections have been made, so we have used the 19-20 headcounts as the estimated data.

At the end of the year, when actual data is available, the funding is recalculated to determine true final allocation of funding.

This method is the best indicator of revenues we are earning and can expect on an ongoing basis for how we operate.

### 2. Based on 2019-20 P1, per the Emergency Conditions Provision

Next, we have calculated the revenue that will be received based on the FTES that are being used for funding under the Emergency Conditions Provision. As the pandemic started and the state implemented various closures, many colleges found their enrollment declining. The Chancellor's Office determined that it would allow colleges to apply to use the FTES as reported in the 2019-20 P1 320, which would buffer them temporarily from the effects of students being unable to continue taking their classes due to the pandemic and the unpredictability of the accompanying circumstances. We did apply for that provision. The Chancellor's Office has extended the Emergency Conditions Provision to 2021-22. Since we anticipate continued declining enrollment in 2021-22, the District expects to continue participating in that provision for 2021-22. These funds are not ongoing in nature and will transition out, either once the Emergency Conditions allowance is revoked by the Chancellor's office or if we have increasing FTES and choose to revoke our participation.

# 3. Based on the 2017-18 funding, adjusted for COLA, per the Hold Harmless Provision

Finally, we have calculated the total SCFF revenue under the overall Hold Harmless Provision, reduced by any expected funding deficit communicated by the Chancellor's Office. When the SCFF was implemented, a transition provision was included that promised community college districts a minimum of their 2017-18 funding, adjusted for any COLA. This would allow the SCFF to be refined while preventing districts from losing funding during the transition, thus holding them harmless. These additional funds are not attributed to any specific FTES or headcount data that is translatable from the State's prior SB361 funding model to the SCFF. Therefore, these funds, also not ongoing in nature, are available for one-time purposes, including supplementing the District's transition of it's own new Resource Allocation Model.

## FTES PRODUCTION BY CAMPUS (70% of SCFF)

	2021-22	Annual 2020-21	Annual 2019-20	Recalc 2018-19	Recalc 2017-18
	Targets	Actual	Actual	Actual	Actual
Cypress	11,200.00	11,048.14	11,621.57	11,581.78	11,487.53
Fullerton	13,835.64	15,498.99	16,939.20	16,749.66	18,042.34
NOCE	4,700.00	4,567.83	4,776.68	4,936.61	5,065.67
Total	29,735.64	31,114.96	33,337.45	33,268.05	34,595.54

Note: Actual FTES are shown above. For funding purposes, 2,148.74 FTES from 2017-18 was shifted back and reported as part of 2016-17 FTES.

In FY's 2019-20, 2020-21, and 2021-22, funded FTES will be based on the 2019-20 reported FTES at P-1. The District participated in the COVID-19 emergency condition allowance since our actual FTES decreased as a result of the pandemic.

# HEADCOUNTS FOR SUPPLEMENTAL ALLOCATION (20% of SCFF)

Budget Year:	2021-22	2020-21	2019-20
	Uses 2019-20 Headcounts	Uses 2019-20 Headcounts	Uses 2018-19 Headcounts
AB540 Students	1,612	1,612	1,716
Pell Grant Recipients	13,058	13,058	11,465
California Promise Grant Recipients	25,697	25,697	26,066
Total	40,367	40,367	39,247

The Supplemental Allocation uses the prior year headcounts. For the 2021-22 proposed budget, the 2020-21 headcounts are not available. Therefore, we have based the projected headcounts for 2021-22 to be the same as used for the 2020-21 calculations.

# HEADCOUNTS FOR SUCCESS ALLOCATION (10% of SCFF)

		2019-20	2019-20	2018-19
	7	Headcounts	Headcounts	Headcounts
	Associate Degrees for Transfer	1,866	1,866	1,601
	Associate Degrees	1,374	1,374	1,450
its	Baccalaureate Degree	2	2	9
der	Credit Certificates	750	750	504
All Students	Transfer Level Math and English	1,767	1,767	1,236
	Transfer to Four Year University	2,032	2,032	2,040
	Nine or More CTE Units	4,875	4,875	4,735
	Regional Living Wage	3,742	3,742	3,736
		16,408	16,408	15,311
	Associate Degrees for Transfer	992	992	834
nts	Associate Degrees	706	706	761
Equity: Pell Grant Recipients	Baccalaureate Degree	1	1	4
ecij	Credit Certificates	381	381	215
Equity: ant Rec	Transfer Level Math and English	857	857	496
Ec	Transfer to Four Year University	977	977	1,011
5	Nine or More CTE Units	2,266	2,266	2,087
Ре	Regional Living Wage	843	843	799
		7,023	7,023	6,207
-				
t	Associate Degrees for Transfer	1,402	1,402	1,188
ran	Associate Degrees	1,040	1,040	1,104
e e	Baccalaureate Degree	2	2	9
y: nis	Credit Certificates	545	545	354
Equity: a Promi ecipien	Transfer Level Math and English	1,231	1,231	753
Equity: California Promise Grant Recipients	Transfer to Four Year University	1,383	1,383	1,447
orn	Nine or More CTE Units	3,490	3,490	3,269
alif	Regional Living Wage	1,714	1,714	1,662
Ü		10,807	10,807	9,786

The Success Allocation uses a three-year average of headcounts comprised of the prior three years. For the 2021-22 proposed budget, the 2020-21 headcounts are not available. Therefore, we have based the average headcounts for 2021-22 estimating the 2020-21 headcounts to be the same as the 2019-20 counts.

# SCFF & COLLEGE LEVEL ALLOCATIONS BASED ON PROJECTED AND ACTUALS

						<u>C</u>	ypress College			Fu	llerton College	
*: Data will be updated at Settle-up based on actual		Funding Rate	2	021-22 Estimated				% of District				% of District
information available	Data for Funding	(Per P2 7/7/21)		Funding - Actuals	<u>Data</u>		2021-22 Funding	Funding	<u>Data</u>		2021-22 Funding	Funding
Basic Allocation			\$	11,334,962.00		\$	4,959,046.00			\$	4,959,046.00	
Base Allocation	FTES				FTES				<u>FTES</u>			
Traditional Credit 3-Year Average	26,100.11	\$ 4,212.00	\$	109,933,663.00	11,332.45	Ş	47,732,279.00	42.0%	15,674.29	\$	66,020,109.00	58.0%
Special Admit Credit	504.03	\$ 5,906.97	\$	2,977,290.00	260.96	Ş	1,541,484.00	57.4%	193.77	\$	1,144,594.00	42.6%
Incarcerated Credit	-	\$ 5,906.97	\$	-	-	Ş	-	0.0%	-	\$	-	0.0%
Subtotal Credit	26,604.14		\$	112,910,953.00	11,593.41	Ş	49,273,763.00	42.3%	15,868.06	\$	67,164,703.00	57.7%
Non-Credit	2,604.00	\$ 3,552.03	\$	9,249,486.00	18.92	Ş	67,204.00	0.7%	96.03	\$	341,101.00	3.5%
Non Credit CDCP		\$ 5,906.97		13,326,124.00	-	ş		0.0%	-	\$	-	0.0%
Non-Credit Incarcerated	-	\$ 5,906.97		-	-	Ş		0.0%	-	\$	-	0.0%
Subtotal Non Credit	4,860.00		\$	22,575,610.00	18.92	Ş	67,204.00	0.3%	96.03	\$	341,101.00	1.6%
Subtotal Base	31,464.14		\$	135,486,563.00	11,612.33	Ş	49,340,967.00	35.9%	15,964.09	\$	67,505,804.00	49.1%
Total Basic + Base			\$	146,821,525.00		Ş	54,300,013.00	36.5%		\$	72,464,850.00	48.7%
	<u>19-20</u> *				<u>19-20</u> *				<u>19-20</u> *			
Supplemental Allocation	Headcounts				Headcounts				Headcounts			
AB540 Students	1,612.00		\$	1,605,552.00	556.00		,	34.5%	1,056.00	\$	1,051,776.00	65.5%
Pell Grant Recipients		\$ 996.00		13,005,768.00	5,179.00			45.0%	6,334.00	\$	6,308,664.00	55.0%
California Promise Grant Recipients	25,697.00	\$ 996.00			11,923.00	-	11,875,308.00	42.9%	15,873.00	\$	15,809,508.00	57.1%
Total Supplemental	40,367.00		\$	40,205,532.00	17,658.00	Ş	17,587,368.00	43.2%	23,263.00	\$	23,169,948.00	56.8%
Churchent Currents Alle setting	a.v				<u>19-20</u> *				<u>19-20</u> *			
Student Success Allocation	3-Yr Avg				Outcomes				Outcomes			
All Students												
Associate Degrees for Transfer		\$ 2,348.00		4,173,969.00	776.00	Ş		41.7%	1,086.00	\$	2,549,928.00	58.3%
Associate Degrees		\$ 1,761.00		2,464,220.00	534.00		,	38.6%	849.00	\$	1,495,089.00	61.4%
Baccalaureate Degrees		\$ 1,761.00		7,625.00	2.00		,	100.0%	-	\$	-	0.0%
Credit Certificates		\$ 1,174.00 \$ 1,174.00		784,232.00	558.00		,	74.0%	196.00	\$	230,104.00	26.0%
Transfer Level Math and English Transfer to Four Year University	2,034.67		\$ \$	1,866,660.00 1,791,527.00	655.00 711.00		,	38.0% 36.4%	1,069.00 1,243.00	\$ \$	1,255,006.00 1,094,462.00	62.0% 63.6%
Nine or More CTE Units	4,828.33			2,834,230.00	2,189.00		,	45.7%	2,596.00	\$	1,523,852.00	54.3%
Achieved Regional Living Wage	3,740.00			2,195,380.00	1,197.00			30.7%	1,760.00	Ş	1,033,120.00	45.1%
Subtotal	16,042.33		\$	16,117,843.00	6,622.00	-		41.1%	8,799.00		9,181,561.00	55.5%
									, i			
Pell Grant Recipients Bonus												
Associate Degrees for Transfer	939.33	\$ 888.00	\$	834,125.00	413.00	Ş	366,744.00	41.8%	576.00	\$	511,488.00	58.2%
Associate Degrees	724.33	\$ 666.00	\$	482,404.00	300.00	Ş	199,800.00	42.2%	411.00	\$	273,726.00	57.8%
Baccalaureate Degrees	2.00	\$ 666.00	\$	1,332.00	1.00	\$	666.00	100.0%	-	\$	-	0.0%
Credit Certificates		\$ 444.00		144,597.00	306.00		,	79.7%	78.00	\$	34,632.00	20.3%
Transfer Level Math and English	736.67			327,081.00	354.00		,	42.2%	484.00		214,896.00	57.8%
Transfer to Four Year University		\$ 333.00		329,114.00	385.00		,	40.3%	570.00	\$	189,810.00	59.7%
Nine or More CTE Units	,	\$ 222.00		489,805.00	1,085.00		,	48.8%	1,137.00	\$	252,414.00	51.2%
Achieved Regional Living Wage Subtotal	828.33	\$ 222.00	\$ \$	183,889.00	382.00	ç	,	42.5%	464.00	\$ \$	103,008.00	51.6%
Subtotal	6,750.99		Ş	2,792,347.00	3,226.00	ş	1,514,129.00	45.2%	3,720.00	Ş	1,579,974.00	54.4%
California Promise Grant Recipients												
Bonus												
Associate Degrees for Transfer	1,330.67	\$ 592.00	\$	787,757.00	580.00	ş	343,360.00	41.5%	819.00	Ś	484,848.00	58.5%
Associate Degrees	,	\$ 444.00		471,231.00	420.00		,	40.1%	627.00	\$	278,388.00	59.9%
Baccalaureate Degrees	,	\$ 444.00		1,923.00	2.00		,	100.0%	-	\$	-	0.0%
Credit Certificates	481.33	\$ 296.00	\$	142,474.00	431.00	ş	127,576.00	78.6%	117.00	\$	34,632.00	21.4%
Transfer Level Math and English	1,071.67	\$ 296.00	\$	317,214.00	489.00	Ş	144,744.00	40.8%	710.00	\$	210,160.00	59.2%
Transfer to Four Year University	1,404.33			311,761.00	501.00			37.4%	838.00		186,036.00	62.6%
Nine or More CTE Units	3,416.33	\$ 148.00	\$	505,617.00	1,647.00	\$	243,756.00	48.0%	1,781.00	\$	263,588.00	52.0%
Achieved Regional Living Wage	1,696.67	\$ 148.00	-	251,107.00	746.00			41.0%	953.00	\$	141,044.00	52.4%
Subtotal	10,466.66		\$	2,789,084.00	4,816.00	-		44.0%	5,845.00	\$	1,598,696.00	55.4%
Total Student Success Allocation	33,259.98		\$	21,699,274.00	14,664.00	Ş	9,386,187.00	42.0%	18,364.00	\$	12,360,231.00	55.3%
<b>T</b> - 1 - 1				200 726 224 65			01 272 562 02	20.20/		~	107.005.000.00	F0.0%
Total SCFF 20				208,726,331.00			81,273,568.00	38.3%			107,995,029.00	50.9%
Total SCFF 2021-22 Sta		Adjustments		208 726 221 00		_	(1,943,159.00) <b>79,330,409.00</b>	38.0%			(2,775,654.00) 105,219,375.00	50.4%
10tai 3CFF 2021-22 3ta		icht Aujusteu	<u>,</u>	200,720,331.00		-	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	30.070		ş	103,213,373.00	30.4/0
Total SCFF 2021-22 Based on Fu	nded Emergen	cy Conditions	\$	218,985,387.00		Ś	82,834,637.00			\$	110,058,416.00	
Additional Allocated Hold Harmless	0	•					3,504,228.00			\$	4,839,041.00	
	51			. ,								

<u>N. C</u>	)ran	ge Cont. Educati	<u>on</u>	<u>D</u>	listr	ictwide
			% of District	Allocated		
Data		2021-22 Funding	Funding	Data		2021-22 Funding
	\$	1,416,870.00			\$	11,334,962.00
FTES				FTES		
-	\$	-	0.0%	27,006.74	\$	113,752,388.00
-	\$	-	0.0%	454.73	\$	2,686,078.00
-	\$	-	0.0%	-	\$	-
-	\$	-	0.0%	27,461.47	\$	116,438,466.00
2,647.35	\$	9,403,466.00	95.8%	2,762.30	\$	9,811,771.00
1,920.48	\$	11,344,218.00	100.0%	1,920.48	\$	11,344,218.00
· -	\$	-	0.0%	-	\$	-
4,567.83	\$	20,747,684.00	98.1%	4,682.78	\$	21,155,989.00
4,567.83	\$	20,747,684.00	15.1%	32,144.25	\$	137,594,455.00
	\$	22,164,554.00	14.9%		\$	148,929,417.00
<u>19-20</u> *				<u>19-20</u> *		
Headcounts				Headcounts		
-	\$	-	0.0%	1,612.00	\$	1,605,552.00
-	\$	-	0.0%	11,513.00	\$	11,466,948.00
	\$	-	0.0%	27,796.00	\$	27,684,816.00
	\$	-	0.0%	40,921.00	\$	40,757,316.00
<u>19-20</u> *				<u>19-20</u> *		
Outcomes				Outcomes		
					,	
-	\$	-	0.0%	1,862.00	\$	4,371,976.00
-	\$	-	0.0%	1,383.00	\$	2,435,463.00
-	\$	-	0.0%	2.00	\$	3,522.00
-	\$ \$ \$	-	0.0%	754.00	\$	885,196.00
-	ې د	-	0.0%	1,724.00	\$ \$	2,023,976.00
-	ې \$	-	0.0% 0.0%	1,954.00 4,785.00	ې \$	1,720,498.00 2,808,795.00
947.00	ې \$	- 555,889.00	24.3%	3,904.00	ې \$	2,291,648.00
947.00	\$	555,889.00	3.4%	16,368.00	\$	16,541,074.00
517100	Ŷ	555,565100	5.170	10,000.00	Ŷ	20,0 12,07 1100
-	\$	-	0.0%	989.00	\$	878,232.00
-		-	0.0%	711.00	\$	473,526.00
-	\$ \$ \$	-	0.0%	1.00	\$	666.00
-	\$	-	0.0%	384.00	\$	170,496.00
-	\$	-	0.0%	838.00	\$	372,072.00
-	\$	-	0.0%	955.00	\$	318,015.00
-	\$	-	0.0%	2,222.00	\$	493,284.00
53.00	\$	11,766.00	5.9%	899.00	\$	199,578.00
53.00	\$	11,766.00	0.4%	6,999.00	\$	2,905,869.00
	ć		0.00/	1 200 00	÷	020 200 62
-	Ş	-	0.0%	1,399.00	\$ ¢	828,208.00
	\$ \$	-	0.0%	1,047.00	\$ \$	464,868.00
-		-	0.0% 0.0%	2.00 548.00	÷.	888.00 162 208 00
	\$ \$	-	0.0%	1,199.00	\$ \$	162,208.00 354,904.00
	ŝ	-	0.0%	1,339.00	\$	297,258.00
-	\$ \$	-	0.0%	3,428.00	\$	507,344.00
121.00	\$	17,908.00	6.6%	1,820.00	\$	269,360.00
121.00	\$	17,908.00	0.6%	10,782.00	\$	2,885,038.00
1,121.00	\$	585,563.00	2.6%	34,149.00	\$	22,331,981.00
	\$	22,750,117.00	10.7%		\$	212,018,714.00
	\$	1,426,430.00			\$	(3,292,383.00)
	\$	24,176,547.00	11.6%		\$	208,726,331.00
	ć	20 002 224 00			÷	210 005 207 60
	\$	26,092,334.00			\$	218,985,387.00
	\$	1,915,787.00			\$	10,259,056.00

# SCFF & COLLEGE LEVEL ALLOCATIONS BASED ON EMERGENCY CONDITIONS PROVISION

		SCFF				Cy	press College			Ful	llerton College	
*: Data will be updated at Settle-up based on actual		Funding Rate		2021-22 State Apportionment				% of District				% of District
information available	Data for Funding		)	Funding	Data		2021-22 Funding	Funding	Data	_	2021-22 Funding	Funding
Basic Allocation			\$	11,334,962.00		\$	4,959,046.00			\$	4,959,046.00	
Base Allocation	FTES				<u>FTES</u>				<u>FTES</u>	-		
Traditional Credit 3-Year Average	28,083.98	\$ 4,212.00	) Ś	118,289,724.00	11,332.45	Ś	47,732,279.00	42.0%	15,674.29	\$	66,020,109.00	58.0%
Special Admit Credit	504.03	\$ 5,906.97		2,977,290.00	260.96	\$	1,541,484.00	57.4%	193.77	\$	1,144,594.00	42.6%
Incarcerated Credit	-	\$ 5,906.97		-	-	\$	-	0.0%	-	\$	-	0.0%
Subtotal Credit	28,588.01		\$	121,267,014.00	11,593.41	\$	49,273,763.00	42.3%	15,868.06	\$	67,164,703.00	57.7%
Non-Credit	2,517.46	\$ 3,552.03	\$	8,942,093.00	18.92	\$	67,204.00	0.7%	96.03	\$	341,101.00	3.5%
Non Credit CDCP	2,630.20	\$ 5,906.97		15,536,512.00	-	\$	-	0.0%	-	\$	-	0.0%
Non-Credit Incarcerated		\$ 5,906.97	\$	-	-	\$	-	0.0%	-	\$	-	0.0%
Subtotal Non Credit			\$	24,478,605.00	18.92	\$	67,204.00	0.3%	96.03	\$	341,101.00	1.6%
Subtotal Base	-		-	145,745,619.00	11,612.33		49,340,967.00	35.9%	15,964.09	\$	67,505,804.00	49.1%
Total Basic + Base	1		\$	157,080,581.00		Ş	54,300,013.00	36.5%		\$	72,464,850.00	48.7%
Cupplemental Allocation	<u>19-20</u> *				<u>19-20</u> *				<u>19-20</u> *			
Supplemental Allocation AB540 Students	Headcounts 1,612.00	\$ 996.00	) \$	1,605,552.00	Headcounts 556.00	\$	553,776.00	34.5%	Headcounts 1,056.00	\$	1,051,776.00	65.5%
Pell Grant Recipients	13,058.00	\$ 996.00		13,005,768.00	5,179.00	Ş		45.0%	6,334.00	\$	6,308,664.00	55.0%
California Promise Grant Recipients	25,697.00	\$ 996.00		25,594,212.00	11,923.00		11,875,308.00	42.9%	15,873.00	\$	15,809,508.00	57.1%
Total Supplemental		•	\$	40,205,532.00	17,658.00		17,587,368.00	43.2%	23,263.00	\$	23,169,948.00	56.8%
					<u>19-20</u> *				<u>19-20</u> *			
Student Success Allocation	3-Yr Avg				<u>Outcomes</u>				<u>Outcomes</u>			
All Students												
Associate Degrees for Transfer	1,777.67	\$ 2,348.00		4,173,969.00	776.00	\$	1,822,048.00	41.7%	1,086.00	\$	2,549,928.00	58.3%
Associate Degrees	1,399.33	\$ 1,761.00		2,464,220.00	534.00	\$	940,374.00	38.6%	849.00	\$	1,495,089.00	61.4%
Baccalaureate Degrees		\$ 1,761.00		7,625.00		\$	3,522.00	100.0%	-	\$	-	0.0%
Credit Certificates	668.00	\$ 1,174.00		784,232.00	558.00	\$ \$	655,092.00	74.0%	196.00	\$	230,104.00 1,255,006.00	26.0%
Transfer Level Math and English Transfer to Four Year University	1,590.00 2,034.67	\$ 1,174.00 \$ 880.50		1,866,660.00 1,791,527.00	655.00 711.00	ې \$	768,970.00 626,036.00	38.0% 36.4%	1,069.00 1,243.00	\$ \$	1,094,462.00	62.0% 63.6%
Nine or More CTE Units		\$ 587.00		2,834,230.00	2,189.00	\$	1,284,943.00	45.7%	2,596.00	\$	1,523,852.00	54.3%
Achieved Regional Living Wage	3,740.00			2,195,380.00	1,197.00	\$	702,639.00	30.7%	1,760.00	Ş	1,033,120.00	45.1%
Subtota	-		\$	16,117,843.00	6,622.00	\$	6,803,624.00	41.1%	8,799.00	\$	9,181,561.00	55.5%
Pell Grant Recipients Bonus												
Associate Degrees for Transfer		\$ 888.00		834,125.00	413.00	\$	366,744.00	41.8%	576.00	•	511,488.00	58.2%
Associate Degrees		\$ 666.00		482,404.00	300.00	\$	199,800.00	42.2%	411.00	\$	273,726.00	57.8%
Baccalaureate Degrees Credit Certificates	2.00 325.67	\$ 666.00 \$ 444.00		1,332.00 144,597.00	1.00 306.00	\$ \$	666.00 135,864.00	100.0% 79.7%	78.00	\$ \$	- 34,632.00	0.0% 20.3%
Transfer Level Math and English	736.67	\$ 444.00		327,081.00	354.00	ډ \$	157,176.00	42.2%	484.00	\$	214,896.00	57.8%
Transfer to Four Year University	988.33	\$ 333.00		329,114.00	385.00	\$	128,205.00	40.3%	570.00	\$	189,810.00	59.7%
Nine or More CTE Units	2,206.33	\$ 222.00		489,805.00	1,085.00	\$	240,870.00	48.8%	1,137.00	\$	252,414.00	51.2%
Achieved Regional Living Wage	828.33	\$ 222.00	\$	183,889.00	382.00	\$	84,804.00	42.5%	464.00	\$	103,008.00	51.6%
Subtota	6,750.99		\$	2,792,347.00	3,226.00	\$	1,314,129.00	45.2%	3,720.00	\$	1,579,974.00	54.4%
California Promise Grant Recipients												
Bonus												
Associate Degrees for Transfer	1,330.67	\$ 592.00	n ć	787,757.00	580.00	\$	343,360.00	41.5%	819.00	ć	484,848.00	58.5%
Associate Degrees	1,061.33	\$ 444.00		471,231.00	420.00	ې \$	186,480.00	41.3%	627.00	ې \$	278,388.00	58.5% 59.9%
Baccalaureate Degrees	4.33			1,923.00	2.00		888.00	100.0%	-	\$	-	0.0%
Credit Certificates	481.33			142,474.00	431.00		127,576.00	78.6%	117.00		34,632.00	21.4%
Transfer Level Math and English	1,071.67			317,214.00	489.00	\$	144,744.00	40.8%	710.00	\$	210,160.00	59.2%
Transfer to Four Year University	1,404.33			311,761.00	501.00	\$	111,222.00	37.4%	838.00	\$	186,036.00	62.6%
Nine or More CTE Units	3,416.33			505,617.00	1,647.00		243,756.00	48.0%	1,781.00	\$	263,588.00	52.0%
Achieved Regional Living Wage	1,696.67	\$ 148.00	-	251,107.00	746.00		110,408.00	41.0%	953.00	\$	141,044.00	52.4%
Subtota			\$	2,789,084.00	4,816.00	\$ ¢	1,268,434.00	44.0%	5,845.00	\$	1,598,696.00	55.4%
Total Student Success Allocation	33,259.98		\$	21,699,274.00	14,664.00	\$	9,386,187.00	42.0%	18,364.00	\$	12,360,231.00	55.3%
Total SCFF 2021-22 State Apportion	ment (Emerger	cy Provisions	\$	218,985,387.00		\$	81,273,568.00	38.3%		\$	107,995,029.00	50.9%
		o Adjustment					1,561,069.00			\$	2,063,387.00	
Total SCFF 2021-22 State Apport. Adj	usted (Emerger	cy Provision	;)\$	218,985,387.00		\$	82,834,637.00	37.8%		\$	110,058,416.00	50.3%

Data         2021-22 Funding         Allocated Data         2021-22 Funding           FTES         1,416,870.00         FTES         11,334,962.00           -         \$         -         0.0%         27,006.74         \$         113,752,388.0           -         \$         -         0.0%         27,006.74         \$         113,752,388.0           -         \$         -         0.0%         -         \$         -           -         \$         -         0.0%         27,461.47         \$         116,438,466.00           2,647.35         \$         9,403,466.00         95.8%         2,762.30         \$         9,811,771.0           1,920.48         \$         11,344,218.00         100.0%         1,920.48         \$         11,344,218.00           -         \$         -         0.0%         -         \$         -           4,567.83         \$         20,747,684.00         15.1%         32,144.25         \$         137,594,455.00           19-20*         -         \$         -         0.0%         1,612.00         \$         1,605,552.0           -         \$         -         0.0%         1,383.00         \$         2,435,463.00
Data         2021-22 Funding         Funding         Allocated Data         2021-22 Funding           FTES         \$ 1,416,870.00         FTES         \$ 11,334,962.0           -         \$ -         0.0%         27,006.74         \$ 113,752,388.0           -         \$ -         0.0%         454.73         \$ 268,078.00           -         \$ -         0.0%         -         \$ -           -         \$ -         0.0%         27,461.47         \$ 116,438,466.00           2,647.35         \$ 9,403,466.00         95.8%         2,762.30         \$ 9,811,771.0           1,920.48         \$ 11,344,218.00         100.0%         1,920.48         \$ 11,344,218.00           -         \$ -         0.0%         -         \$ -         0.0%           -         \$ 20,747,684.00         98.1%         4.682.78         \$ 21,155,994,455.00           19-20*         19-20*         12.20         \$ 148,929,417.00         \$ 1,612.00         \$ 1,605,552.0           -         \$ -         0.0%         1,612.00         \$ 40,757,316.0           19-20*         0.0%         1,724.00         \$ 2,745,463.00           -         \$ -         0.0%         1,724.00         \$ 2,435,463.00
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FTES         FTES           -         \$         -         0.0%         27,006.74         \$         113,752,388.0           -         \$         -         0.0%         454.73         \$         2,666,078.0           -         \$         -         0.0%         -         \$         -           -         \$         -         0.0%         -         \$         -           -         \$         -         0.0%         -         \$         -           2,647.35         \$         9,403,466.00         95.8%         2,762.30         \$         9,811,771.0           1,920.48         \$         11,344,218.00         100.0%         1,920.48         \$         11,314,218.00           0         \$         -         0.0%         -         \$         -           4,567.83         \$         20,747,684.00         15.1%         32,144.25         \$         137,594,455.00           19-20*         -         \$         0.0%         1,612.00         \$         1,605,552.0           -         \$         -         0.0%         1,612.00         \$         3,522.0           -         \$         -         0.0%
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.         S         .         0.0%              .         S          0.0%         27,461.47         S         116,438,466.00           2,647.35         S         9,403,466.00         95.8%         2,762.30         S         9,811,771.00           1,920.48         S         11,344,218.00         100.0%         1,920.48         S         11,344,218.00            S          0.0%          S             S         20,747,684.00         15.1%         32,144.25         S         137,594,455.00            S          0.0%         1,612.00         S         1,605,552.0            S          0.0%         1,513.00         S         1,604,564.00            S          0.0%         1,513.00         S         2,7684.816.00            S          0.0%         1,720.0         S         2,7684.816.00            S          0.0%         1,862.00         S         4,371,976.00            S
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2,647.35         \$ <ul> <li>9,403,466.00</li> <li>95.8%</li> <li>2,762.30</li> <li>9,811,771.0</li> <li>1,344,218.00</li> <li>100.0%</li> <li>1,920.48</li> <li>11,344,218.00</li> <li>00%</li> <li>-</li> <li>\$             <li>20,747,684.00</li> <li>98.1%</li> <li>4,567.83</li> <li>20,747,684.00</li> <li>15.1%</li> <li>32,144.25</li> <li>21,155,989.00</li> <li>4,682.78</li> <li>21,155,989.00</li> <li>4,682.78</li> <li>21,155,989.00</li> <li>4,682.78</li> <li>21,155,989.00</li> <li>4,682.78</li> <li>21,155,989.00</li> <li>4,682.78</li> <li>21,155,989.00</li> <li>44,8929,417.00</li> <li>19.20 *</li> <li>148,929,417.00</li> <li>1,605,552.00</li> <li>1,612.00</li> <li>1,605,552.00</li> <li>51,610.00</li> <li>11,513.00</li> <li>1,605,552.00</li> <li>51,606,552.00</li> <li>51,606,548.00</li> <li>51,606,548.00</li> <li>52,648.00</li> <li>51,646,948.00</li> <li>52,648.00</li> <li>52,796.00</li> <li>27,684.816.00</li> <li>14,8929,417.00</li> <li>1,605,552.00</li> <li>11,513.00</li> <li>1,605,552.00</li> <li>11,513.00</li> <li>1,605,552.00</li> <li>11,513.00</li> <li>1,605,552.00</li> <li>11,513.00</li> <li>1,607,534.66.00</li> <li>2,796.00</li> <li>2,796.00</li> <li>2,796.00</li> <li>2,796.00</li> <li>2,796.00</li> <li>2,796.00</li> <li>2,796.00</li> <l< td=""></l<></li></ul>
1,920.48       \$       11,344,218.00       100.0%       1,920.48       \$       11,344,218.00         -       \$       -       0.0%       -       \$       -         4,567.83       \$       20,747,684.00       98.1%       4,682.78       \$       21,155,989.00         4,567.83       \$       20,747,684.00       15.1%       32,144.25       \$       137,594,455.00         19-20.*       -       \$       22,164,554.00       14.9%       -       \$       148,929,417.00         19-20.*       -       \$       0.0%       1,612.00       \$       1,605,552.0         -       \$       -       0.0%       11,513.00       \$       11,466,948.00         -       \$       -       0.0%       1,612.00       \$       40,757,316.0         19-20.*       -       0.0%       1,862.00       \$       43,71,976.00         -       \$       -       0.0%       1,882.00       \$       3,522.0         -       \$       0.0%       1,882.00       \$       3,522.0         -       \$       0.0%       1,954.00       \$       1,720,498.0         -       \$       0.0%       1,954.00 <t< td=""></t<>
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$4,567.83$ $5$ $20,747,684.00$ $98.1\%$ $4,682.78$ $5$ $21,155,989.0$ $4,567.83$ $5$ $20,747,684.00$ $15.1\%$ $32,144.25$ $5$ $137,594,455.00$ $19:20^*$ $14.9\%$ $5$ $148,929,417.00$ $32,144.25$ $5$ $137,594,455.00$ $19:20^*$ $ 5$ $ 0.0\%$ $1,612.00$ $5$ $14,66,948.00$ $ 5$ $ 0.0\%$ $1,612.00$ $5$ $1,605,552.0$ $ 5$ $ 0.0\%$ $1,612.00$ $5$ $1605,552.0$ $ 5$ $ 0.0\%$ $1,612.00$ $5$ $1605,552.0$ $ 5$ $ 0.0\%$ $13,513.00$ $5$ $160,575,316.00$ $19:20^*$ $000\%$ $1,882.00$ $52,435,463.00$ $52,435,463.00$ $52,435,463.00$ $ 5$ $ 0.0\%$ $1,862.00$ $5$ $4,371,976.00$ $52,202,3976.00$ $ 5$ $ 0.0\%$ $1,724.00$ $52,202,3976.00$ $3,904.00$
4,567.83       \$       20,747,684.00       15.1% $32,144.25$ \$ $137,594,455.00$ 19-20*       14.9%       19-20*       148,929,417.00         19-20*       148,929,417.00       19-20*       148,929,417.00 $-$ \$ $-$ 0.0%       1,612.00       \$       1,605,552.0 $-$ \$ $-$ 0.0%       11,513.00       \$       1,666,948.00 $-$ \$ $-$ 0.0%       10,621.00       \$       40,757,316.00 $-$ \$ $ 0.0\%$ 1,862.00       \$       4,371,976.00 $-$ \$ $ 0.0\%$ 1,862.00       \$       4,371,976.00 $-$ \$ $ 0.0\%$ 1,862.00       \$       4,371,976.00 $-$ \$ $ 0.0\%$ 1,862.00       \$       43,5129.60 $-$ \$ $ 0.0\%$ 1,862.00       \$       43,5129.60 $-$ \$ $ 0.0\%$ 1,724.00       \$       2,023,976.00 $3,904.00$ \$       17,20,498.00 $3,904.00$ \$       2,291,648.00
\$         22,164,554.00         14.9%         \$         148,929,417.0           19:20 * Headcounts         19:20 * Headcounts         19:20 * Headcounts         19:20 * Headcounts           -         \$         -         0.0%         1,612.00 \$         1,605,552.0           -         \$         -         0.0%         11,513.00 \$         11,466,948.0           -         \$         -         0.0%         40,921.00 \$         27,796.00 \$         27,684,816.0           0         \$         -         0.0%         40,921.00 \$         40,757,316.0           19:20 *         0utcomes         0utcomes         0utcomes         0utcomes           -         \$         -         0.0%         1,862.00 \$         4,371,976.0           - \$         0.0%         1,883.00 \$         2,435,463.0         0utcomes           - \$         0.0%         1,862.00 \$         4,371,976.0         0.352.0           - \$         0.0%         1,862.00 \$         4,371,976.0         0.3522.0           - \$         0.0%         1,940.0 \$         2,023,976.0         0.203,976.0           - \$         0.0%         1,954.00 \$         1,720,498.0         0.221,648.0           947.00 \$         55
19-20 *         19-20 *         19-20 *           Headcounts         -         \$         -         0.0%         1,612.00         \$         1,605,552.00           -         \$         -         0.0%         11,513.00         \$         11,466,948.00           -         \$         -         0.0%         40,921.00         \$         40,757,316.00           -         \$         -         0.0%         1,862.00         \$         4,371,976.00           -         \$         -         0.0%         1,862.00         \$         4,371,976.00           -         \$         -         0.0%         1,883.00         \$         2,435,463.00           -         \$         -         0.0%         1,862.00         \$         4,371,976.00           -         \$         -         0.0%         1,383.00         \$         2,435,463.00           -         \$         -         0.0%         1,724.00         \$         2,023,976.00           -         \$         -         0.0%         1,724.00         \$         2,201,948.00           -         \$         -         0.0%         1,720.498.00         \$         1,720.498.00
Headcounts         Headcounts           -         \$         -         0.0%         1,612.00         \$         1,605,552.00           -         \$         -         0.0%         11,513.00         \$         11,466,948.00           -         \$         -         0.0%         40,921.00         \$         40,975,316.00           19-20 *         0.0%         40,921.00         \$         40,975,316.00         \$           19-20 *         0.00%         1,862.00         \$         4,371,976.00         \$           -         \$         -         0.0%         1,882.00         \$         4,371,976.00           -         \$         -         0.0%         1,383.00         \$         2,435,463.00           -         \$         -         0.0%         1,383.00         \$         2,023,976.00           -         \$         -         0.0%         1,724.00         \$         2,023,976.00           -         \$         -         0.0%         1,954.00         \$         2,203,976.00           -         \$         555,889.00         24.3%         3,904.00         \$         16,541,074.00           947.00         \$         5555,889.0
-       \$       -       0.0%       1,612.00       \$       1,605,552.0         -       \$       -       0.0%       11,513.00       \$       11,466,948.00         -       \$       -       0.0%       40,921.00       \$       40,757,316.00         19-20 *       -       0.0%       40,921.00       \$       40,757,316.00         19-20 *       -       -       \$       -       0.0%       1,862.00       \$       4,371,976.00         -       \$       -       0.0%       1,882.00       \$       2,435,463.00         -       \$       -       0.0%       1,383.00       \$       2,435,463.00         -       \$       -       0.0%       1,224.00       \$       3,522.00         -       \$       -       0.0%       1,724.00       \$       2,023,976.00         -       \$       -       0.0%       1,724.00       \$       2,203,976.00         -       \$       -       0.0%       1,724.00       \$       2,203,976.00         -       \$       -       0.0%       1,724.00       \$       2,291,648.00         947.00       \$       5555,889.00       24.3%
-       \$       -       0.0%       11,513.00       \$       11,466,948.00         -       \$       -       0.0%       27,796.00       \$       27,684,816.00         -       \$       -       0.0%       40,921.00       \$       40,757,316.0         19:20 *       0utcomes       19:20 *       0utcomes       0utcomes       19:20 *         -       \$       -       0.0%       1,862.00       \$       4,371,976.00         -       \$       -       0.0%       1,383.00       \$       2,435,463.00         -       \$       -       0.0%       1,383.00       \$       2,435,463.00         -       \$       -       0.0%       1,383.00       \$       2,435,463.00         -       \$       -       0.0%       1,383.00       \$       2,435,463.00         -       \$       -       0.0%       1,724.00       \$       2,023,976.00         -       \$       -       0.0%       1,724.00       \$       2,203,976.00         -       \$       -       0.0%       4,785.00       \$       2,291,648.00         947.00       \$       555,889.00       3.4%       16,368.00
-         \$         -         0.0%         27,796.00         \$         27,684,816.00           -         \$         -         0.0%         40,921.00         \$         40,757,316.00           19-20 * Outcomes         19-20 * Outcomes         19-20 * Outcomes         0.0%         1,862.00         \$         4,371,976.00           -         \$         -         0.0%         1,383.00         \$         2,435,463.00           -         \$         -         0.0%         1,724.00         \$         885,196.00           -         \$         -         0.0%         1,724.00         \$         2,023,976.00           -         \$         -         0.0%         1,954.00         \$         1,720,498.00           -         \$         -         0.0%         1,954.00         \$         2,203,976.00           -         \$         -         0.0%         1,724.00         \$         2,023,976.00           -         \$         -         0.0%         1,785.00         \$         16,368.00         \$           947.00         \$         555,889.00         3.4%         16,368.00         \$         16,541,074.00           -         \$         - </td
-         \$         -         0.0%         40,921.00         \$         40,757,316.0           19-20 * Outcomes         19-20 * Outcomes         19-20 * Outcomes         000000000000000000000000000000000000
19-20 *         19-20 *           Outcomes         19-20 *           -         \$         -         0.0%           -         \$         -         0.0%           -         \$         -         0.0%           -         \$         -         0.0%           -         \$         -         0.0%           -         \$         -         0.0%           -         \$         -         0.0%           -         \$         -         0.0%           -         \$         -         0.0%           -         \$         -         0.0%           -         \$         -         0.0%           -         \$         -         0.0%           -         \$         -         0.0%           -         \$         -         0.0%           947.00         \$         555,889.00         3.4%           947.00         \$         555,889.00         3.4%           16,368.00         \$         16,541,074.0           -         \$         -         0.0%         384.00           -         \$         -         0.0%
Outcomes         Outcomes           -         \$         -         0.0%         1,862.00         \$         4,371,976.00           -         \$         -         0.0%         1,383.00         \$         2,435,463.00           -         \$         -         0.0%         1,383.00         \$         2,435,463.00           -         \$         -         0.0%         1,200         \$         3,522.00           -         \$         -         0.0%         1,724.00         \$         885,196.00           -         \$         -         0.0%         1,724.00         \$         2,023,976.00           -         \$         -         0.0%         1,954.00         \$         1,720,498.00           -         \$         -         0.0%         4,785.00         \$         2,808,795.00           947.00         \$         555,889.00         2.4.3%         3,904.00         \$         16,541,074.00           -         \$         -         0.0%         1100         \$         473,526.00           -         \$         -         0.0%         384.00         \$         170,496.00           -         \$         -
-         \$         -         0.0%         1,862.00         \$         4,371,976.0           -         \$         -         0.0%         1,383.00         \$         2,435,463.0           -         \$         -         0.0%         2.00         \$         3,522.0           -         \$         -         0.0%         754.00         \$         885,196.0           -         \$         -         0.0%         1,724.00         \$         2,023,976.0           -         \$         -         0.0%         1,724.00         \$         2,023,976.0           -         \$         -         0.0%         1,724.00         \$         2,023,976.0           -         \$         -         0.0%         1,954.00         \$         2,291,648.0           947.00         \$         555,889.00         2.4.3%         3,904.00         \$         2,291,648.0           947.00         \$         555,889.00         3.4%         16,368.00         \$         16,541,074.0           -         \$         -         0.0%         711.00         \$         473,526.0           -         \$         -         0.0%         384.00         \$
-         \$         -         0.0%         1,383.00         \$         2,435,463.0           -         \$         -         0.0%         2.00         \$         3,522.0           -         \$         -         0.0%         754.00         \$         885,196.0           -         \$         -         0.0%         1,724.00         \$         2,023,976.0           -         \$         -         0.0%         1,724.00         \$         2,023,976.0           -         \$         -         0.0%         1,724.00         \$         1,720,498.0           -         \$         -         0.0%         4,785.00         \$         2,291,648.0           947.00         \$         555,889.00         24.3%         3,904.00         \$         2,291,648.0           947.00         \$         555,889.00         3.4%         16,368.00         \$         16,541,074.0           -         \$         -         0.0%         711.00         \$         473,526.0           -         \$         -         0.0%         384.00         \$         372,072.0           -         \$         -         0.0%         838.00         \$ <t< td=""></t<>
-         \$         -         0.0%         1,383.00         \$         2,435,463.0           -         \$         -         0.0%         2.00         \$         3,522.0           -         \$         -         0.0%         754.00         \$         885,196.0           -         \$         -         0.0%         1,724.00         \$         2,023,976.0           -         \$         -         0.0%         1,724.00         \$         2,023,976.0           -         \$         -         0.0%         1,724.00         \$         1,720,498.0           -         \$         -         0.0%         4,785.00         \$         2,291,648.0           947.00         \$         555,889.00         24.3%         3,904.00         \$         2,291,648.0           947.00         \$         555,889.00         3.4%         16,368.00         \$         16,541,074.0           -         \$         -         0.0%         711.00         \$         473,526.0           -         \$         -         0.0%         384.00         \$         372,072.0           -         \$         -         0.0%         838.00         \$ <t< td=""></t<>
-       \$       -       0.0%       2.00       \$       3,522.0         -       \$       -       0.0%       754.00       \$       885,196.0         -       \$       -       0.0%       1,724.00       \$       2,023,976.0         -       \$       -       0.0%       1,724.00       \$       2,023,976.0         -       \$       -       0.0%       4,785.00       \$       2,203,976.0         -       \$       -       0.0%       4,785.00       \$       2,808,795.0         947.00       \$       555,889.00       2.4.3%       3,904.00       \$       2,221,648.00         947.00       \$       555,889.00       3.4%       16,368.00       \$       16,541,074.00         -       \$       -       0.0%       711.00       \$       473,526.0         -       \$       -       0.0%       384.00       \$       170,496.0         -       \$       -       0.0%       384.00       \$       372,072.0         -       \$       -       0.0%       838.00       \$       372,072.0         -       \$       -       0.0%       899.00       \$       199
-       \$       -       0.0%       754.00       \$       885,196.0         -       \$       -       0.0%       1,724.00       \$       2,023,976.0         -       \$       -       0.0%       1,954.00       \$       1,720,498.0         -       \$       -       0.0%       4,785.00       \$       2,808,795.0         947.00       \$       555,889.00       24.3%       3,904.00       \$       2,291,648.00         947.00       \$       555,889.00       3.4%       16,368.00       \$       16,541,074.0         -       \$       -       0.0%       711.00       \$       473,526.0         -       \$       -       0.0%       11.00       \$       666.0         -       \$       -       0.0%       384.00       \$       170,496.00         -       \$       -       0.0%       384.00       \$       372,072.0         -       \$       -       0.0%       838.00       \$       372,072.0         -       \$       -       0.0%       838.00       \$       372,072.0         -       \$       -       0.0%       899.00       \$       199,578.0
-         \$         -         0.0%         1,954.00         \$         1,720,498.00           -         \$         -         0.0%         4,785.00         \$         2,808,795.00           947.00         \$         555,889.00         24.3%         3,904.00         \$         2,291,648.00           947.00         \$         555,889.00         3.4%         16,368.00         \$         16,541,074.00           947.00         \$         555,889.00         3.4%         16,368.00         \$         16,541,074.00           -         \$         -         0.0%         989.00         \$         878,232.00           -         \$         -         0.0%         711.00         \$         473,526.00           -         \$         -         0.0%         384.00         \$         170,496.00           -         \$         -         0.0%         388.00         \$         372,072.00           -         \$         -         0.0%         2,222.00         \$         493,284.00           53.00         \$         11,766.00         0.4%         6,999.00         \$         2,905,869.00           -         \$         -         0.0% <td,< td=""></td,<>
-         \$         -         0.0%         1,954.00         \$         1,720,498.00           -         \$         -         0.0%         4,785.00         \$         2,808,795.00           947.00         \$         555,889.00         24.3%         3,904.00         \$         2,291,648.00           947.00         \$         555,889.00         3.4%         16,368.00         \$         16,541,074.00           947.00         \$         555,889.00         3.4%         16,368.00         \$         16,541,074.00           -         \$         -         0.0%         989.00         \$         878,232.00           -         \$         -         0.0%         711.00         \$         473,526.00           -         \$         -         0.0%         384.00         \$         170,496.00           -         \$         -         0.0%         388.00         \$         372,072.00           -         \$         -         0.0%         2,222.00         \$         493,284.00           53.00         \$         11,766.00         0.4%         6,999.00         \$         2,905,869.00           -         \$         -         0.0% <td,< td=""></td,<>
-         \$         -         0.0%         4,785.00         \$         2,808,795.00         3,904.00         \$         2,291,648.00         3,904.00         \$         2,291,648.00         3,904.00         \$         2,291,648.00         3,904.00         \$         2,291,648.00         3,904.00         \$         2,291,648.00         3,904.00         \$         2,291,648.00         3,404         16,368.00         \$         16,541,074.00         \$         16,541,074.00         \$         16,541,074.00         \$         16,541,074.00         \$         \$         2,291,648.00         \$         \$         2,291,648.00         \$         \$         2,291,648.00         \$         16,541,074.00         \$         \$         16,541,074.00         \$         \$         16,541,074.00         \$ </td
947.00         \$         555,889.00         24.3%         3,904.00         \$         2,291,648.00           947.00         \$         555,889.00         3.4%         16,368.00         \$         16,541,074.00           -         \$         -         0.0%         989.00         \$         878,232.00           -         \$         -         0.0%         711.00         \$         473,526.00           -         \$         -         0.0%         1.00         \$         666.00           -         \$         -         0.0%         384.00         \$         170,496.00           -         \$         -         0.0%         388.00         \$         372,072.00           -         \$         -         0.0%         2,222.00         \$         493,284.00           5.3.00         \$         11,766.00         5.9%         899.00         \$         199,578.00           53.00         \$         11,766.00         0.4%         6,999.00         \$         2,905,869.00           -         \$         -         0.0%         1,399.00         \$         2,905,869.00           -         \$         -         0.0%         1,399.00
947.00         \$         555,889.00         3.4%         16,368.00         \$         16,541,074.0           -         \$         -         0.0%         989.00         \$         878,232.0           -         \$         -         0.0%         711.00         \$         473,526.0           -         \$         -         0.0%         1.00         \$         666.0           -         \$         -         0.0%         384.00         \$         170,496.0           -         \$         -         0.0%         838.00         \$         372,072.00           -         \$         -         0.0%         995.00         \$         318,015.0           -         \$         -         0.0%         2,222.00         \$         493,284.00           53.00         \$         11,766.00         5.9%         899.00         \$         199,578.00           53.00         \$         11,766.00         0.4%         6,999.00         \$         2,905,869.00           -         \$         -         0.0%         1,399.00         \$         828,208.00           -         \$         -         0.0%         1,047.00         \$
- \$ - 0.0% 989.00 \$ 878,232.0 - \$ - 0.0% 711.00 \$ 473,526.0 - \$ - 0.0% 1.00 \$ 666.0 - \$ - 0.0% 384.00 \$ 170,496.0 - \$ - 0.0% 384.00 \$ 372,072.0 - \$ - 0.0% 955.00 \$ 318,015.0 - \$ - 0.0% 2,222.00 \$ 493,284.0 53.00 \$ 11,766.00 5.9% 899.00 \$ 199,578.0 53.00 \$ 11,766.00 0.4% 6,999.00 \$ 2,905,869.0 - \$ - 0.0% 1,399.00 \$ 828,208.0 - \$ - 0.0% 1,399.00 \$ 828,208.0 - \$ - 0.0% 1,047.00 \$ 464,868.0
-         \$         -         0.0%         711.00         \$         473,526.00           -         \$         -         0.0%         1.00         \$         666.0           -         \$         -         0.0%         384.00         \$         170,496.0           -         \$         -         0.0%         388.00         \$         372,072.0           -         \$         -         0.0%         955.00         \$         318,015.00           -         \$         -         0.0%         2,222.00         \$         493,284.0           53.00         \$         11,766.00         5.9%         899.00         \$         199,578.00           53.00         \$         11,766.00         0.4%         6,999.00         \$         2,905,869.00           -         \$         -         0.0%         1,399.00         \$         828,208.00           -         \$         -         0.0%         1,047.00         \$         464,868.00
-         \$         -         0.0%         711.00         \$         473,526.00           -         \$         -         0.0%         1.00         \$         666.0           -         \$         -         0.0%         384.00         \$         170,496.0           -         \$         -         0.0%         388.00         \$         372,072.0           -         \$         -         0.0%         955.00         \$         318,015.00           -         \$         -         0.0%         2,222.00         \$         493,284.00           53.00         \$         11,766.00         5.9%         899.00         \$         199,578.00           53.00         \$         11,766.00         0.4%         6,999.00         \$         2,905,869.00           -         \$         -         0.0%         1,399.00         \$         828,208.00           -         \$         -         0.0%         1,399.00         \$         828,208.00           -         \$         -         0.0%         1,047.00         \$         464,868.00
-         \$         -         0.0%         711.00         \$         473,526.00           -         \$         -         0.0%         1.00         \$         666.0           -         \$         -         0.0%         384.00         \$         170,496.0           -         \$         -         0.0%         388.00         \$         372,072.0           -         \$         -         0.0%         955.00         \$         318,015.00           -         \$         -         0.0%         2,222.00         \$         493,284.00           53.00         \$         11,766.00         5.9%         899.00         \$         199,578.00           53.00         \$         11,766.00         0.4%         6,999.00         \$         2,905,869.00           -         \$         -         0.0%         1,399.00         \$         828,208.00           -         \$         -         0.0%         1,399.00         \$         828,208.00           -         \$         -         0.0%         1,047.00         \$         464,868.00
- \$ - 0.0% 1.00 \$ 666.0 - \$ - 0.0% 384.00 \$ 170,496.0 - \$ - 0.0% 838.00 \$ 372,072.0 - \$ - 0.0% 955.00 \$ 318,015.0 - \$ - 0.0% 2,222.00 \$ 493,284.0 53.00 \$ 11,766.00 5.9% 899.00 \$ 199,578.0 53.00 \$ 11,766.00 0.4% 6,999.00 \$ 2,905,869.0 - \$ - 0.0% 1,399.00 \$ 828,208.0 - \$ - 0.0% 1,047.00 \$ 464,868.0
- \$ - 0.0% 384.00 \$ 170,496.0 - \$ - 0.0% 838.00 \$ 372,072.0 - \$ - 0.0% 955.00 \$ 318,015.0 - \$ - 0.0% 2,222.00 \$ 493,284.0 53.00 \$ 11,766.00 5.9% 899.00 \$ 199,578.0 53.00 \$ 11,766.00 0.4% 6,999.00 \$ 2,905,869.0 - \$ - 0.0% 1,399.00 \$ 828,208.0 - \$ - 0.0% 1,047.00 \$ 464,868.0
-         \$         -         0.0%         955.00         \$         318,015.00           -         \$         -         0.0%         2,222.00         \$         493,284.00           53.00         \$         11,766.00         5.9%         899.00         \$         199,578.00           53.00         \$         11,766.00         0.4%         6,999.00         \$         2,905,869.00           -         \$         -         0.0%         1,399.00         \$         828,208.00           -         \$         -         0.0%         1,047.00         \$         464,868.00
-         \$         -         0.0%         955.00         \$         318,015.00           -         \$         -         0.0%         2,222.00         \$         493,284.00           53.00         \$         11,766.00         5.9%         899.00         \$         199,578.00           53.00         \$         11,766.00         0.4%         6,999.00         \$         2,905,869.00           -         \$         -         0.0%         1,399.00         \$         828,208.00           -         \$         -         0.0%         1,047.00         \$         464,868.00
-         \$         -         0.0%         2,222.00         \$         493,284.0           53.00         \$         11,766.00         5.9%         899.00         \$         199,578.0           53.00         \$         11,766.00         0.4%         6,999.00         \$         2,905,869.0           -         \$         -         0.0%         1,399.00         \$         828,208.0           -         \$         -         0.0%         1,047.00         \$         464,868.0
53.00 \$ 11,766.00 0.4% 6,999.00 \$ 2,905,869.00 - \$ - 0.0% 1,399.00 \$ 828,208.00 - \$ - 0.0% 1,047.00 \$ 464,868.00
- \$ - 0.0% 1,399.00 \$ 828,208.0 - \$ - 0.0% 1,047.00 \$ 464,868.0
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- \$ - 0.0% 2.00 \$ 888.0
É 0.0% E49.00 É 463.300.0
- \$ - 0.0% 548.00 \$ 162,208.00 - \$ - 0.0% 1,199.00 \$ 354,904.00
- \$ - 0.0% 1,199.00 \$ 354,904.0 - \$ - 0.0% 1,339.00 \$ 297,258.0
-     \$     -     0.0%     2.00     \$     888.0       -     \$     -     0.0%     548.00     \$     162,208.0       -     \$     -     0.0%     1,199.00     \$     354,904.0       -     \$     -     0.0%     1,339.00     \$     297,258.0       -     \$     -     0.0%     3,428.00     \$     507,344.0
121.00 \$ 17,908.00 6.6% 1,820.00 \$ 269,360.0
121.00 \$ 17,908.00 0.6% 10,782.00 \$ 2,885,038.00
1,121.00 \$ 585,563.00 2.6% 34,149.00 \$ 22,331,981.0
\$ 22,750,117.00 10.7% \$ 212,018,714.0
¢ 2,242,247,00 ¢ c.0cc.c72,0
\$ 3,342,217.00 \$ 26,092,334.00 11.9% \$ 218,985,387.00

# SCFF DISTRICTWIDE DATA BASED ON PROJECTED AND ACTUALS

		sc	FF	
*: Data will be updated at Settle-up based on actual information available		<u>Data</u>		Data for Funding
	Ann	Ann	Targets	
Base Allocation	<u>19-20</u>	<u>20-21</u>	<u>21-22</u>	FTES *
Traditional Credit 3-Year Average	27,951.26	25,977.45	24,371.61	26,100.11
Special Admit Credit Incarcerated Credit	478.16	454.73	504.03	504.03
Subtotal Credit	28,429.42	26,432.18	24,875.64	26,604.14
Non-Credit			2,604.00	2,604.00
Non Credit CDCP			2,256.00	2,256.00
Non-Credit Incarcerated			_,	_,
Subtotal Non Credit			4,860.00	4,860.00
Total Base FTES			29,735.64	31,464.14
				,
			40.00.*	40.00 *
Supplemental Allocation			<u>19-20</u> * <u>Headcounts</u>	<u>19-20</u> * <u>Headcounts</u>
AB540 Students			1,612.00	1,612.00
Pell Grant Recipients			13,058.00	13,058.00
California Promise Grant Recipients			25,697.00	25,697.00
Total Supplemental			40,367.00	40,367.00
Total Supplemental			40,507.00	40,307.00
Student Success Allocation All Students	<u>18-19</u>	<u>19-20</u>	<u>19-20 *</u>	<u>3-Yr Avg</u>
Associate Degrees for Transfer	1,601.00	1,866.00	1,866.00	1,777.67
Associate Degrees	1,450.00	1,374.00	1,374.00	1,399.33
Baccalaureate Degrees	1, <del>4</del> 50.00 9.00	2.00	2.00	4.33
Credit Certificates	504.00	750.00	750.00	668.00
Transfer Level Math and English	1,236.00	1,767.00	1,767.00	1,590.00
Transfer to Four Year University	2,040.00	2,032.00	2,032.00	2,034.67
Nine or More CTE Units	4,735.00	4,875.00	4,875.00	4,828.33
Achieved Regional Living Wage	3,736.00	3,742.00	3,742.00	3,740.00
Subtotal	15,311.00	16,408.00	16,408.00	16,042.33
Pell Grant Recipients Bonus				
Associate Degrees for Transfer	834.00	992.00	992.00	939.33
Associate Degrees	761.00	706.00	706.00	724.33
Baccalaureate Degrees	4.00	1.00	1.00	2.00
Credit Certificates	215.00	381.00	381.00	325.67
Transfer Level Math and English	496.00	857.00	857.00	736.67
Transfer to Four Year University	1,011.00	977.00	977.00	988.33
Nine or More CTE Units	2,087.00	2,266.00	2,266.00	2,206.33
Achieved Regional Living Wage	799.00	843.00	843.00	828.33
Subtotal	6,207.00	7,023.00	7,023.00	6,750.99
California Promise Grant Recipients Bonus				
Associate Degrees for Transfer	1,188.00	1,402.00	1,402.00	1,330.67
Associate Degrees	1,104.00	1,040.00	1,040.00	1,061.33
Baccalaureate Degrees	9.00	2.00	2.00	4.33
Credit Certificates	354.00	545.00	545.00	481.33
Transfer Level Math and English	753.00	1,231.00	1,231.00	1,071.67
Transfer to Four Year University	1,447.00	1,383.00	1,383.00	1,404.33
Nine or More CTE Units	3,269.00	3,490.00	3,490.00	3,416.33
Achieved Regional Living Wage	1,662.00	1,714.00	1,714.00	1,696.67
Subtotal	9,786.00	10,807.00	10,807.00	10,466.66
Total Student Success Allocation	31,304.00	34,238.00	34,238.00	33,259.98
	,	2 .,230.00	,_50.00	

	λddd	λdd	Ьd	CY
Districtwide SCFF	(Prior Prior Prior Year)	(Prior Prior Year)	Prior Year	Current Year
Base Allocation				
		19-20 Final Reported FTES Less	19-20 Final Reported FTES Less 20-21 Most Recent Reported FTES	21-22 Projected FTES from campuses
Traditional Credit 3-Year Average of:		Special Admit Credit FTES	Less Special Admit Credit FTES	Less 20-21 Special Admit Credit FTES
Special Admit Credit				Projected FTES from campuses
Incarcerated Credit				Projected FTES from campuses
Non-Credit				Projected FTES from campuses
Non Credit CDCP				Projected FTES from campuses
Non-Credit Incarcerated				Projected FTES from campuses
Supplemental Allocation				
AB540 Students		19-20 Final Reported FTES		
		19-20 Final Certified		
Pell Grant Recipients		Headcounts		
		19-20 Final Certified		
California Promise Grant Recipients		Headcounts		
Student Success Allocation				
	18-19 Final Certified	19-20 Final Certified		
3-Year Average of:	Headcounts	Headcounts (2x)		

### SCFF DISTRICTWIDE DATA BASED ON EMERGENCY CONDITIONS PROVISION

		sc	FF	
*: Data will be updated at Settle-up based on actual	Data (19-20 P1	Emergency Con	ditions applied	Data for
information available		tp FTES data)		Funding
	P1	P1	P1	
Base Allocation	<u>19-20</u>	<u>19-20</u>	<u>19-20</u> *	<u>FTES</u> *
Traditional Credit 3-Year Average	28,083.98	28,083.98	28,083.98	28,083.98
Special Admit Credit Incarcerated Credit	504.03	504.03	504.03	504.03
Subtotal Credit	28,588.01	28,588.01	28,588.01	28,588.01
	20,300.01	20,300.01		
Non-Credit			2,517.46	2,517.46
Non Credit CDCP			2,630.20	2,630.20
Non-Credit Incarcerated			E 1 47 CC	-
Subtotal Non Credit			5,147.66	
Total Base FTES		i	33,735.67	33,735.67
			<u>19-20</u> *	<u>19-20</u> *
Supplemental Allocation			Headcounts	Headcounts
AB540 Students			1,612.00	1,612.00
Pell Grant Recipients California Promise Grant Recipients			13,058.00	13,058.00
Total Supplemental			25,697.00 40,367.00	25,697.00 <b>40,367.00</b>
			40,307.00	40,307.00
Student Success Allocation	<u>18-19</u>	<u>19-20</u>	<u>19-20 *</u>	<u>3-Yr Avg *</u>
All Students				
Associate Degrees for Transfer	1,601.00	1,866.00	1,866.00	1,777.67
Associate Degrees	1,450.00	1,374.00	1,374.00	1,399.33
Baccalaureate Degrees	9.00	2.00	2.00	4.33
Credit Certificates	504.00	750.00	750.00	668.00
Transfer Level Math and English	1,236.00	1,767.00	1,767.00	1,590.00
Transfer to Four Year University	2,040.00	2,032.00	2,032.00	2,034.67
Nine or More CTE Units	4,735.00	4,875.00	4,875.00	4,828.33
Achieved Regional Living Wage	3,736.00	3,742.00	3,742.00	3,740.00
Subtotal	15,311.00	16,408.00	16,408.00	16,042.33
Pell Grant Recipients Bonus				
Associate Degrees for Transfer	834.00	992.00	992.00	939.33
Associate Degrees	761.00	706.00	706.00	724.33
Baccalaureate Degrees	4.00	1.00	1.00	2.00
Credit Certificates	215.00	381.00	381.00	325.67
Transfer Level Math and English	496.00	857.00	857.00	736.67
Transfer to Four Year University	1,011.00	977.00	977.00	988.33
Nine or More CTE Units	2,087.00	2,266.00	2,266.00	2,206.33
Achieved Regional Living Wage	799.00	843.00	843.00	828.33
Subtotal	6,207.00	7,023.00	7,023.00	6,750.99
California Promise Grant Recipients				
Bonus				
Associate Degrees for Transfer	1,188.00	1,402.00	1,402.00	1,330.67
Associate Degrees	1,104.00	1,040.00	1,040.00	1,061.33
Baccalaureate Degrees	9.00	2.00	2.00	4.33
Credit Certificates	354.00	545.00	545.00	481.33
Transfer Level Math and English	753.00	1,231.00	1,231.00	1,071.67
Transfer to Four Year University	1,447.00	1,383.00	1,383.00	1,404.33
Nine or More CTE Units	3,269.00	3,490.00	3,490.00	3,416.33
Achieved Regional Living Wage	1,662.00	1,714.00	1,714.00	1,696.67
Subtotal	9,786.00	10,807.00	10,807.00	10,466.66
Total Student Success Allocation	31,304.00	34,238.00	34,238.00	33,259.98

	РРРҮ	PPΥ	ΡΥ	CY
Districtwide SCFF	(Prior Prior Prior Year)	(Prior Prior Year)	Prior Year	Current Year
Base Allocation				
		19-20 P1 FTES Less		
Traditional Credit 3-Year Average of:		Special Admit Credit FTES (3x)		
Special Admit Credit		19-20 P1 FTES		
Incarcerated Credit		19-20 P1 FTES		
Non-Credit		19-20 P1 FTES		
Non Credit CDCP		19-20 P1 FTES		
Non-Credit Incarcerated		19-20 P1 FTES		
Supplemental Allocation				
AB540 Students		19-20 Final Reported FTES		
Pell Grant Recipients		19-20 Final Certified Headcounts		
California Promise Grant Recipients		19-20 Final Certified Headcounts		
Student Success Allocation				
2 Vor Average of	18-19 Final Certified	19-20 Final Certified Headcounts		
2-1 cal Avelage UI.	neaucounts	(23)		

# COLLEGE LEVEL DATA ONLY

		Cypress	College			Fullerto	n College	
*: Data will be updated at Settle-up based on actual				2021-22 RAM				2021-22 RAM
information available	Data	Data	Data	Data	Data	Data	Data	<u>Data</u>
	Ann	Ann	Ann		Ann	Ann	Ann	
Base Allocation	<u>19-20</u>	<u>20-21</u>	<u>20-21</u> *		<u>19-20</u>	20-21	<u>20-21</u> *	
Traditional Credit 3-Year Average	11,346.77	11,325.29	11,325.29	11,332.45	16,604.49	15,209.19	15,209.19	15,674.29
Special Admit Credit	239.48	260.96	260.96	260.96	238.68	193.77	193.77	193.77
Incarcerated Credit	-	-	-	-	-	-	-	-
Subtotal Credit	11,586.25	11,586.25	11,586.25	11,593.41	16,843.17	15,402.96	15,402.96	15,868.06
Non-Credit			18.92	18.92			96.03	96.03
Non Credit CDCP			-	-			-	-
Non-Credit Incarcerated			-	-			-	-
Subtotal Non Credit			18.92	18.92			96.03	96.03
Total Base FTES			11,605.17	11,612.33			15,498.99	15,964.09
Supplemental Allocation			<u>19-20</u> * Headcounts	<u>19-20</u> * Headcounts			<u>19-20</u> * Headcounts	<u>19-20</u> * Headcounts
Supplemental Allocation AB540 Students			556.00	Headcounts 556.00			1,056.00	Headcounts 1,056.00
Pell Grant Recipients			5,179.00	5,179.00			6,334.00	6,334.00
California Promise Grant Recipients			11,923.00	11,923.00			15,873.00	
Total Supplemental			17,658.00	17,658.00			23,263.00	23,263.00
			19-20 *	19-20 *			19-20 *	19-20 *
Student Success Allocation			Headcounts	Headcounts			Headcounts	Headcounts
All Students								
Associate Degrees for Transfer			776.00	776.00			1,086.00	1,086.00
Associate Degrees			534.00	534.00			849.00	
Baccalaureate Degrees			2.00	2.00			-	-
Credit Certificates			558.00	558.00			196.00	196.00
Transfer Level Math and English			655.00	655.00			1,069.00	1,069.00
Transfer to Four Year University			711.00	711.00			1,243.00	1,243.00
Nine or More CTE Units			2,189.00	2,189.00			2,596.00	2,596.00
Achieved Regional Living Wage			1,197.00	1,197.00			1,760.00	
Subtotal			6,622.00	6,622.00			8,799.00	8,799.00
Pell Grant Recipients Bonus								
			412.00	412.00			F76 00	F76.00
Associate Degrees for Transfer Associate Degrees			413.00 300.00	413.00 300.00			576.00 411.00	576.00 411.00
Baccalaureate Degrees			1.00	1.00			411.00	411.00
Credit Certificates			306.00	306.00			78.00	78.00
Transfer Level Math and English			354.00	354.00			484.00	484.00
Transfer to Four Year University			385.00	385.00			570.00	570.00
Nine or More CTE Units			1,085.00	1,085.00			1,137.00	1,137.00
Achieved Regional Living Wage			382.00	382.00			464.00	464.00
Subtotal			3,226.00	3,226.00			3,720.00	3,720.00
California Promico Crant Posiniante								
California Promise Grant Recipients								
Bonus								
Associate Degrees for Transfer			580.00	580.00			819.00	819.00
Associate Degrees			420.00	420.00			627.00	627.00
Baccalaureate Degrees			2.00	2.00			-	-
Credit Certificates Transfer Level Math and English			431.00 489.00	431.00 489.00			117.00 710.00	117.00 710.00
Transfer to Four Year University			489.00 501.00	489.00 501.00			838.00	838.00
Nine or More CTE Units			1,647.00	1,647.00			1,781.00	338.00 1,781.00
Achieved Regional Living Wage			746.00	746.00			953.00	953.00
Subtotal			4,816.00	4,816.00			5,845.00	5,845.00
Total Student Success Allocation			14,664.00	14,664.00			18,364.00	18,364.00

	N. Orang	ge Cont. Educ	ation	<b>Districtwide</b>
			2021-22 RAM	
Data	Data	Data	<u>Data</u>	Allocated Data
Ann	Ann	Ann		
19-20	20-21	Ann <u>20-21</u> * - - -		
-	-	-	-	27,006.74
-	-	-	-	454.73
-	-			-
-	-	-	-	27,461.47
		2,647.35	2,647.35	2,762.30
		1,920.48	1,920.48	1,920.48
		4,567.83	4,567.83	4,682.78
		4,567.83		32,144.25
		.,	.,	
		<u>19-20</u> *	<u>19-20</u> *	<u>19-20</u> *
		Headcounts	Headcounts	Headcounts
		-	-	1,612.00
		-	-	11,513.00
		-	-	27,796.00
		-	-	40,921.00
		<u>19-20</u> *	<u>19-20</u> *	<u>19-20</u> *
		Headcounts	Headcounts	Headcounts
				-
		-	-	1,862.00
		-	-	1,383.00
		-	-	2.00
		-	_	754.00
		-	-	1,724.00
		-	-	1,954.00
		-	_	4,785.00
		- - - - - 947.00	947.00	3,904.00
				16,368.00
		947.00	547.00	10,500.00
		-	-	989.00
		-	-	711.00
		-	-	1.00
		-	-	384.00
		-	-	838.00
		-	-	955.00
		- - - - - 53.00	-	2,222.00
				899.00
		53.00	53.00	6,999.00
		-	-	1,399.00
		-	-	1,047.00
		-	-	2.00
		-	-	548.00
		-	-	1,199.00
		-	-	1,339.00
		-	-	3,428.00
		- - - - - - 121.00	121.00	1,820.00
		121.00		10,782.00
		1,121.00	1,121.00	34,149.00
		1,121.00	1,121.00	34,149.00

			;	
	үччч	νчч	Ъ	CY
Data Definitions For Campus Ratios	(Prior Prior Prior Year)	(Prior Prior Year)	Prior Year	Current Year
Base Allocation				
		19-20 Final 320 FTES Less Special	19-20 Final 320 FTES Less Special 20-21 Most Recent Reported FTES Less	
Traditional Credit 3-Year Average of:		Admit Credit FTES	Special Admit Credit FTES (2x)	
Special Admit Credit			20-21 Most Recent Reported FTES	
Incarcerated Credit			20-21 Most Recent Reported FTES	
Non-Credit			20-21 Most Recent Reported FTES	
Non Credit CDCP			20-21 Most Recent Reported FTES	
Non-Credit Incarcerated			20-21 Most Recent Reported FTES	
Supplemental Allocation				
AB540 Students		19-20 Final Reported FTES		
Pell Grant Recipients		19-20 Final Certified Headcounts		
California Promise Grant Recipients		19-20 Final Certified Headcounts		
Student Success Allocation				
1-Year Data:		19-20 Final Certified Headcounts		

# SCFF 2021-22 RATES

		Applied COLA:		5.07%
	Fun	ding Rate (Per 2020- 21 P2 7/7/21)		21-22 SCFF Rates
Basic Allocation - CC/FC	\$	4,719,754.00	\$	4,959,046.00
Basic Allocation - NOCE	\$	1,348,501.00	\$	1,416,870.00
Base Allocation			7	_,,
Traditional Credit 3-Year Average	\$	4,009.00	\$	4,212.00
Special Admit Credit	\$	5,621.94	\$	5,906.97
Incarcerated Credit	\$	5,621.94	\$	5,906.97
Subtotal Credit				
Non-Credit	\$	3,380.63	\$	3,552.03
Non Credit CDCP	\$	5,621.94	\$	5,906.97
Non-Credit Incarcerated	\$	5,621.94	\$	5,906.97
Subtotal Non Credit				
Subtotal Base				
Total Basic + Base				
Supplemental Allocation	ć	040.00	ć	000 00
AB540 Students	\$ \$	948.00 948.00	\$ \$	996.00 996.00
Pell Grant Recipients California Promise Grant Recipients	ې \$	948.00 948.00	ې \$	996.00
Total Supplemental		948.00	Ş	990.00
Student Success Allocation All Students	ć	559.00	\$	587.00
Associate Degrees for Transfer	\$ \$	2,236.00	ې \$	2,348.00
Associate Degrees	ې د	1,677.00	\$	1,761.00
Baccalaureate Degrees	ې د	1,677.00	\$	1,761.00
Credit Certificates	Ś	1,118.00	\$	1,174.00
Transfer Level Math and English	\$ \$ \$	1,118.00	\$	1,174.00
Transfer to Four Year University	\$	838.50	\$	880.50
Nine or More CTE Units	\$	559.00	\$	587.00
Achieved Regional Living Wage	\$	559.00	\$	587.00
Subtotal				
Pell Grant Recipients Bonus	\$	211.50	\$	222.00
Associate Degrees for Transfer	\$	846.00	\$	888.00
Associate Degrees	\$	634.50	\$	666.00
Baccalaureate Degrees		634.50	\$	666.00
Credit Certificates	\$ \$	423.00	\$	444.00
Transfer Level Math and English	\$ \$	423.00	\$	444.00
Transfer to Four Year University	\$	317.25	\$	333.00
Nine or More CTE Units	\$	211.50	\$	222.00
Achieved Regional Living Wage Subtotal	\$	211.50	\$	222.00
California Promise Grant Recipients				
Bonus	\$	1/1 00	ć	140 00
Associate Degrees for Transfer	\$ \$	141.00 564.00	\$ \$	148.00 592.00
Associate Degrees	\$	423.00	ې \$	444.00
Baccalaureate Degrees	Ś	423.00	\$	444.00
Credit Certificates	\$ \$ \$ \$ \$ \$ \$	282.00	\$	296.00
Transfer Level Math and English	\$	282.00	\$	296.00
Transfer to Four Year University	\$	211.50	\$	222.00
Nine or More CTE Units	\$	141.00	\$	148.00
Achieved Regional Living Wage	\$	141.00	\$	148.00
Subtotal				
Total Student Success Allocation				
Total SCFF Revenue				
2020-21 TCR	\$	214,297,538.00		

 2020-21 TCR \$ 214,297,538.00

 2021-22 TCR (2020-21 TCR with COLA)
 \$ 225,162,423.00

 Deficit Factor (@~1.03%)
 (2,328,421.00)

 Avail. 2021-22 Rev. (includ'g Hold Harmless)
 \$ 222,834,002.00

### GENERAL FUND COMPARISON WITH PRIOR YEAR'S ACTUALS

	2021-22	2020-21	2019-20	2018-19	2017-18	2016-17	2015-16
	 Budget	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals
Beginning Balance *2016-17 Adjustment	\$ 107,348,667	93,547,510	102,357,521	86,590,675	65,044,505	\$ 49,816,840 \$ 2,306,658	\$ 47,092,196
Adjusted Beginning Balance	\$ 107,348,667	93,547,510	102,357,521	86,590,675	65,044,505	\$ 52,123,498	\$ 47,092,196
Revenues and Other Sources:							
Federal Revenue	51,076,610	34,951,200	6,874,242	5,997,322	5,555,965	5,550,249	5,459,034
State Revenue	169,087,926	154,792,350	153,868,220	149,319,665	154,347,511	140,576,836	143,647,458
Local Revenue	131,662,806	128,504,269	127,992,143	129,613,563	116,726,188	115,747,948	110,976,511
Gain from Sale of Fixed Assets		5	7			4,163	1,132
Interfund Transfers In	 4,415,282	1,057,389	1,133,742	1,318,197	1,081,156	61,729,843	35,231
Total Revenues and Other Sources	 356,242,624	319,305,213	289,868,354	286,248,747	277,710,820	323,609,039	260,119,366
Expenditures and Other Uses:							
Academic Salaries	115,274,368	114,359,161	107,006,972	101,043,422	105,077,548	102,161,127	93,523,515
Classified Salaries	73,364,797	69,167,531	70,552,950	65,560,562	62,945,983	60,147,632	54,480,399
Employee Benefits	69,293,171	66,022,978	65,975,592	60,748,788	53,789,706	113,801,560	55,465,142
Supplies & Materials	18,551,951	4,524,050	5,102,227	4,873,073	5,007,626	4,591,440	4,312,638
Other Operating Expenses	63,337,261	22,593,520	22,512,906	22,893,917	18,426,508	18,922,868	17,273,651
Capital Outlay	27,951,710	6,293,192	7,384,586	8,501,071	6,334,547	6,808,482	6,679,789
Debt Service	63,785	50,737	51,050	48,847	45,210	74,621	99,111
Interfund and Other Transfers Out	12,267,444	12,236,268	17,455,686	4,682,812	3,111,505	2,926,517	24,272,519
Student Financial Aid	6,424,813	10,256,619	2,636,396	2,129,409	1,426,017	1,253,785	1,287,958
Total Expenditures and Other Uses	 386,529,300	305,504,056	298,678,365	270,481,901	256,164,650	310,688,032	257,394,722
Surplus/(Deficit)	 (30,286,676)	13,801,157	(8,810,011)	15,766,846	21,546,170	12,921,007	2,724,644
Ending Balance/Contingency	\$ 77,061,991 \$	107,348,667		\$ 102,357,521		\$ 65,044,505	\$ 49,816,840

\* 2016-17 adjustment: An adjustment to Fringe Benefit Liability was required to be posted for final 311 reporting purposes, as part of audit activities. Since this was done after the FY16/17 proposed budget was prepared, this is being shown as a prior year adjustment.

# POSITION CONTROL SUMMARY BY EMPLOYEE CLASSIFICATION 2020-2021

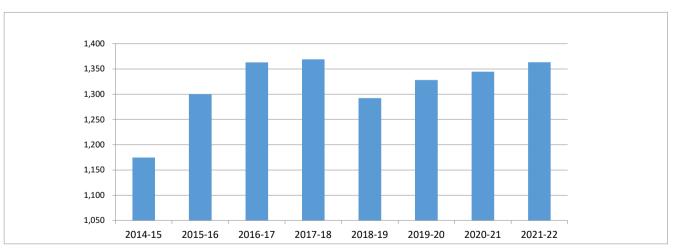
							Totals
A         228.00         33, 7.00         1, $7.00$ 1, $7.00$ 1, $7.00$ 1, $7.00$ 1, $7.00$ 1, $7.00$ 1, $7.00$ 1, $7.00$ 1, $7.00$ 3, $1.8$ 1, $1.00$ 3, $1.8$ 1, $1.00$ 3, $1.8$ 3, $1.8$ 3, $1.8$ 3, $1.00$ 3, $1.00$ 3, $1.00$ 3, $1.00$ 3, $1.00$ 3, $1.00$ 3, $1.00$ 3, $1.00$ 4, $1.00$		#	Ŷ	#	Ş	#	Ş
d       -       -       228.00       33, $-$ -       235.00       34, $-$ -       235.00       34, $0.94$ 111,693.52       3.18       13.00 $0.94$ 111,693.52       3.18       36,42       3, $0.94$ 111,1693.52       3.18       100       36,42       3, $0.94$ 11,15       1,488,574.39       100       200       23, $11.75$ 1,488,574.39       100       200       23,       26 $0.25$ 31,525.69       1.00       200       4, $0.25$ 31,525.69       1.00       1.00       26 $0.25$ 31,525.69       1.00       1.00       26       4, $d$ -       -       -       22.00       4, $d$ -       -       21.00       3.26       4, <t< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td></t<>							
7.00 $1,$ -         -         235.00 $34,$ -         -         235.00 $34,$ 68.06         8,347,821.48         173.48 $18,$ 0.94         111,693.52 $3.18$ $3.16$ $3,$ 1.00         103,128.80 $2.00$ $3,$ $3.16$ $3,$ 70.00         8,562,643.80 $216.08$ $23,$ $3.56$ $4,$ 11.75         1,488,574.39         1.00 $2100$ $216.08$ $23,$ 11.75         1,488,574.39         1.00 $2100$ $21,$ $4,$ 11.75         1,488,574.39         1.00 $3.26$ $4,$ 11.75         1,488,574.39         1.00 $3.26$ $4,$ 11.75         1,488,574.39         1.00 $3.26$ $4,$ d         -         - $21,00.08$ $3.26$ $4,$ d         12.00         1,520,100.08 $1.00$ $3.26$ $4,$ d         -         21.40 $4,360,325.22$ $1.00$	ŝ	308.48	45,435,213.90	26.00	3,796,800.52	562.48	83,039,823.29
$ \begin{array}{ c c c c c c c c c c c c c c c c c c c$		14.52	2,241,009.09	7.00	991,098.27	28.52	4,346,221.27
		323.00	47,676,222.99	33.00	4,787,898.79	591.00	87,386,044.56
obs.00 $8,341,82.148$ $113,438$ $13,138$ $100$ $36,42$ $3,138$ $100$ $36,42$ $3,138$ $36,42$ $3,138$ $36,42$ $3,1$ $36,42$ $3,1$ $36,42$ $3,1$ $36,42$ $3,1$ $36,42$ $3,1$ $36,42$ $3,1$ $32,6$ $33,23$ $32,33$ $32,33$ $32,33$ $32,6$ $33,26$ $32,26$						10 1 1	
0.94         111,693.52         3.18           d $1.00$ $36.42$ $3$ 70.00 $8,562,643.80$ $2.00$ $36.42$ $3$ 70.00 $8,562,643.80$ $2.00$ $2.00$ $23$ 11.75 $1,488,574.39$ $1.00$ $236$ $23$ 0.25 $31,525.69$ $1.00$ $3.26$ $4$ 0.25 $31,525.69$ $1.00$ $3.26$ $4$ otal $ 23,55.69$ $1.00$ $4$ otal $2.20,00.08$ $1.00$ $4$ $3.26$ $4$ otal $ 22.00$ $4$ $3.26$ $27$ d $22.00$ $2.1477.$		210.87	23,1/0,231./5	62.84	6,547,945.77	<b>4</b> 2.414	56,504,353.50
d $1.00$ $103,128.80$ $36,42$ $3$ $36,42$ $3$ $36,42$ $3$ $36,42$ $3$ $36,42$ $3$ $36,42$ $3$ $36,42$ $3$ $32,6$ $36,42$ $33,52$ $31,525,69$ $1100$ $23,525,643.80$ $216,08$ $23,52$ $31,525,69$ $100$ $32,66$ $4,72$ $32,66$ $4,72$ $32,66$ $4,72$ $32,66$ $4,72$ $32,66$ $4,72$ $32,66$ $4,72$ $32,66$ $4,72$ $32,66$ $4,72$ $32,66$ $4,72$ $32,66$ $4,72$ $32,66$ $4,72$ $32,66$ $4,70$ $4,700$ $22,000$ $4,700$ $22,000$ $4,700$ $22,000$ $4,700$ $22,000$ $4,700$ $110,00$ $110,00$ $110,00$ $110,00$ $110,00$ $110,00$ $110,00$ $22,000$ $4,00$ $22,000$ $4,00$ $22,000$ $4,000$ $10,00$ $100,000$ $100,000$ $100,000$ $100,000$ $100,0000$ $100,00000$ $100,00000$		1.50	160,267.79	0.50	49,737.55	6.12	670,771.75
d $36.42$ $3$ TO.00 $8,562,643.80$ $2.00$ $2.3$ TO.00 $8,562,643.80$ $216.08$ $23$ 11.75 $1,488,574.39$ $1.00$ $203$ 11.75 $1,488,574.39$ $1.00$ $234$ $23$ d $0.25$ $31,525.69$ $1.00$ $4$ $0.25$ $31,525.69$ $1.00$ $4$ d $12.00$ $1,520,100.08$ $1.00$ $4$ otal $ 220,100.08$ $1.00$ $4$ otal $ 220,00.04$ $4$ $3.26$ $4$ otal $ 22.00$ $4$ $3.26$ $3.26$ $2.00$ $4$ otal $  22.00$ $4$ $1.00$ $1.00$ d $21.40$ $4,360,325.22$ $11.20$ $2.7$ $0.10$ $0.10$ d $ 21.473,781.03$ $1.00$ $0.10$ $0.10$ d		5.93	545,249.17			6.93	644,382.23
1.00 $103,128.80$ $2.00$ 70.00         8,562,643.80 $216.08$ $23$ ,           70.00         8,562,643.80 $216.08$ $23$ , $11.75$ $1,488,574.39$ $1.00$ $23$ , $11.75$ $1,488,574.39$ $1.00$ $23$ , $0.25$ $31,525.69$ $1.00$ $3.26$ $12.00$ $1,520,100.08$ $1.00$ $3.26$ $0.25$ $31,525.69$ $1.00$ $4$ , $0.10$ $1,520,100.08$ $1.00$ $4$ , $0.12,00$ $1,520,100.08$ $1.00$ $4$ , $0.11$ $0.10$ $3.26$ $3.26$ $0.10$ $0.60$ $1,473,781.03$ $100$ $100$ $1.00$ $0.25$ $96,297.80$ $1.00$ $2.70$ $0.10$ $1.00$ $1.00$ $1.00$ $5.50$ $0.13$ $1.11,168.20$ $1.00$ $5.50$ $0.13$ $1.11,168.20$ $1.00$ $1.00$ $0.13$ $1.11,168.20$	'n	70.30	7,366,247.42	38.31	3,938,723.39	145.02	15,298,362.36
70.00         8,562,643.80         216.08         23,           11.75 $1,488,574.39$ $1.00$ $2.52,643.80$ $1.00$ 0.25 $31,525.69$ $1.00$ $3.26$ $3.26$ 12.00 $1,520,100.08$ $1.00$ $4,$ 12.00 $1,520,100.08$ $1.00$ $4,$ 12.00 $1,520,100.08$ $1.00$ $4,$ 12.00 $1,520,100.08$ $1.00$ $4,$ 12.00 $1,520,100.08$ $1.00$ $4,$ 12.00 $1,520,100.08$ $1.00$ $2.50$ $0.60$ $128,177.11$ $2.70$ $2,70$ $0.60$ $128,177.11$ $2.70$ $2,00$ $0.60$ $128,177.11$ $2.70$ $2,00$ $0.60$ $128,177.11$ $2.70$ $2,00$ $0.10$ $0.60$ $128,177.11$ $2.70$ $2,00$ $0.10$ $0.60$ $128,177.11$ $2.70$ $2,00$ $0.10$ $0.10$ $1.00$ $1.00$ $1.00$ </th <th></th> <th>19.60</th> <th>1,868,650.98</th> <th></th> <th></th> <th>22.60</th> <th>2,188,745.62</th>		19.60	1,868,650.98			22.60	2,188,745.62
11.75 $1,488,574.39$ $1.00$ 0.25 $31,525.69$ $1.00$ 12.00 $1,520,100.08$ $1.00$ 12.00 $1,520,100.08$ $1.00$ 12.00 $1,520,100.08$ $1.00$ 12.00 $1,520,100.08$ $1.00$ atal $ 22.00$ $4,$ $21.40$ $4,360,325.22$ $11.20$ $2,$ $0.10$ $0.60$ $128,177.11$ $2.70$ $2,$ $0.60$ $1,473,781.03$ $10.00$ $1.00$ $2,70$ $0.10$ $0.60$ $1,473,781.03$ $1.00$ $2.70$ $0.12$ $1,473,781.03$ $1.00$ $2.70$ $2.70$ $0.12$ $1,473,781.03$ $1.00$ $1.00$ $1.00$ $0.12$ $1,473,781.03$ $1.00$ $1.00$ $1.00$ $0.10$ $1.00$ $1.00$ $1.00$ $1.00$ $1.00$ $1.00$ $0.130$ $1.11,168.20$ $1.00$ $1.042$ $1,$ $1.00$ $1.00$ $1.00$ $1.00$ $1.00$ $1.00$ $1.00$ <th></th> <th>308.20</th> <th>33,110,647.11</th> <th>101.65</th> <th>10,536,406.71</th> <th>695.93</th> <th>75,306,615.46</th>		308.20	33,110,647.11	101.65	10,536,406.71	695.93	75,306,615.46
11.75         1,488,574.39         1.00           0.25         31,525.69         1.00           12.00         1,520,100.08         1.00           12.00         1,520,100.08         1.00           vtal         -         22.00         4,366           0.10         -         22.00         4,           0.10         0.10         1.00         2,           0.11         -         22.00         4,           0.10         0.10         1.00         1.00           1         0.10         1.1.20         2,           1         21.40         4,360,325.22         1.1.20         2,           1         0.10         1.00         1.00         1.00           1         0.050         128,177.11         2.70         2.70           1         21.43,781.03         1.00         1.00         2.70           1         22.00         4,488,502.33         1.00         2.70           1         2.70         1.100         1.00         2.70           1         2.00         1.00         1.00         2.50           1         1.11,168.20         1.00         2.70							
$ \begin{array}{ c c c c c c c c c c c c c c c c c c c$		1.00	143,108.06	1.00	162,962.40	14.75	1,929,720.91
12.00         1,520,100.08         1.00           d $3.26$ $3.26$ trai $ 22.00$ $4,$ $21.40$ $4,360,325.22$ $11.20$ $2,$ d $ 22.00$ $4,360,325.22$ $11.20$ $2,$ d $0.60$ $128,177.11$ $2.70$ $2,00$ $4,385,502.33$ $10.00$ $2,70$ tail $22.00$ $4,488,502.33$ $16.00$ $2,70$ tail $22.00$ $4,488,502.33$ $10.00$ $2,70$ tail $22.00$ $4,488,502.33$ $1.00$ $2,70$ tail $22.00$ $4,488,502.33$ $1.00$ $2,70$ tail $0.25$ $96,297.80$ $1.00$ $2,70$ d $0.13$ $1.103$ $1.00$ $2,100$ $2,100$ $2,100$ $2,100$ $2,100$ $2,100$ $2,100$ $2,100$ $2,100$ $2,100$ $2,100$ $2,100$ $2,100$ $2,100$ $2,100$ $2,100$ $2,100$						0.25	31,525.69
d $18.74$ 4,         dtal       - $3.26$ 4,         tal       -       - $22.00$ 4,         21.40       4,360,325.22       11.20       2,         d $21.40$ 4,360,325.22       11.20       2,         d $0.60$ $128,177.11$ $2.70$ 2,         tal $22.00$ 4,488,502.33 $16.00$ 2,         tal $22.00$ 4,488,502.33 $100$ 2,         tal $22.00$ $4,488,502.33$ $100$ 2,         tal $22.00$ $4,488,502.33$ $100$ 2,         tal $22.00$ $4,488,502.33$ $100$ 2,         tal $22.00$ $1,473,781.03$ $100$ 2,         tal $0.130,545.21$ $100$ $5.50$ $100$ $100$ d $0.130,545.21$ $10.42$ $1,$ $100$ $1.00$ $100$ d $0.13$ $111,168.20$ $10.42$ $1,$ $1.00$ $1.00$ $1.00$ $1.00$ d $0.13$ $241,713.$		1.00	143,108.06	1.00	162,962.40	15.00	1,961,246.60
d $18.74$ 4, 3.26           trai         -         - $22.00$ 4, 3.26           d $21.40$ $4,360,325.22$ $11.20$ $2,$ d $0.60$ $128,177.11$ $2.70$ $2,$ tail $22.00$ $4,88502.33$ $11.00$ $2,00$ $2,$ tail $22.00$ $4,488,502.33$ $16.00$ $2,$ $2,00$ $2,$ tail $22.00$ $4,488,502.33$ $16.00$ $2,$ $2,$ tail $22.00$ $4,488,502.33$ $100$ $2,$ $2,$ $2,$ tail $22.00$ $4,488,502.33$ $1.00$ $2,$ $2$							
d $3.26$ ttal         - $ 22.00$ $4$ ,           tal         - $ 22.00$ $4$ ,           21.40 $4,360,325.22$ $11.20$ $2$ ,           d $0.60$ $128,177.11$ $2.70$ $2$ ,           tal $22.00$ $4,360,325.22$ $11.00$ $1.00$ d $0.60$ $128,177.11$ $2.70$ $2.00$ $2$ tal $22.00$ $4,385,502.33$ $16.00$ $2$ $3.75$ $1,473,781.03$ $1.00$ $2$ $2$ $0.25$ $96,297.80$ $1.00$ $2$ $2$ $0$ $0.25$ $96,297.80$ $1.00$ $2$ $0$ $0$ $1.00$ $1.00$ $0.12$ $1.100$ $1.00$ $1.00$ $1.00$ $1.00$ $0.13$ $111,168.20$ $10.42$ $1,$ $1.00$ $1.00$ $0.13$ $2.1,73.41$ $20.92$ $2,$ $2.0.92$ $2,$ $2.0,22$ <	4	17.00	3,991,390.01	6.27	1,425,213.45	42.01	9,515,242.09
· · · ·         22.00 $21.40$ $4,360,325.22$ $11.20$ $21.40$ $4,360,325.22$ $11.20$ $0.10$ $1.00$ $1.00$ $1.00$ $1.00$ $1.00$ $1.00$ $1.8,177.11$ $2.70$ $1.00$ $1.8,177.11$ $2.70$ $1.00$ $1.28,177.11$ $2.70$ $1.00$ $1.28,177.11$ $2.70$ $1.00$ $0.55$ $96,297.83$ $1.00$ $0.25$ $96,297.80$ $1.00$ $0.0$ $0.25$ $96,297.80$ $1.00$ $0.0$ $0.130,545.21$ $1.00$ $5.50$ $5.50$ $1.00$ $1.00$ $1.00$ $1.00$ $1.00$ $1.00$ $1.00$ $1.00$ $1.00$ $1.00$ $1.00$ $1.00$ $1.00$ $1.00$ $1.00$ $1.00$ $1.00$ $1.01,168.20$ $1.00$ $1.00$ $1.00$ $1.01,168.20$ $1.00$ $1.00$		6.00	1,086,341.47	2.73	552,738.82	11.99	2,257,987.87
$ \begin{array}{c ccccccccccccccccccccccccccccccccccc$		23.00	5,077,731.48	9.00	1,977,952.27	54.00	11,773,229.96
21.40 $4,360,325.22$ $11.20$ d $0.10$ $1.00$ tal $0.60$ $128,177.11$ $2.70$ tal $22.00$ $4,488,502.33$ $16.00$ $3.75$ $1,473,781.03$ $100$ $3.75$ $1,473,781.03$ $100$ $0.25$ $96,297.80$ $1.00$ $0.25$ $96,297.80$ $1.00$ $4.00$ $1,570,078.83$ $1.00$ $4.00$ $1,570,078.83$ $1.00$ $1.00$ $130,545.21$ $4.00$ $1.00$ $130,545.21$ $4.00$ $1.10$ $111,168.20$ $10.42$ $1.13$ $241,713.41$ $20.92$							
d 0.10 tal 0.60 128,177.11 2.70 tal 22.00 4,488,502.33 16.00 3.75 1,473,781.03 1.00 0.25 96,297.80 0.25 96,297.80 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.100 1.00 1.113 241,713.41 20.92		12.50	2,451,676.50	8.20	1,532,662.27	53.30	10,482,629.04
d $1.00$ tal $0.60$ $128,177.11$ $2.70$ tal $22.00$ $4,488,502.33$ $16.00$ $3.75$ $1,473,781.03$ $16.00$ $3.75$ $1,473,781.03$ $100$ $3.75$ $1,473,781.03$ $1.00$ $0.25$ $96,297.80$ $1.00$ $0.25$ $96,297.80$ $1.00$ $4.00$ $1,570,078.83$ $1.00$ $4.00$ $1,570,078.83$ $1.00$ $1.00$ $130,545.21$ $4.00$ $0.13$ $0.130,545.21$ $4.00$ $0.13$ $111,168.20$ $10.42$ $1.00$ $1.03$ $241,713.41$ $20.92$				0.55	83,433.32	0.65	106,366.04
d         1.00           tal         0.60         128,177.11         2.70           tal         22.00         4,488,502.33         16.00           3.75         1,473,781.03         16.00           3.75         1,473,781.03         100           0.25         96,297.80         1.00           4.00         1,570,078.83         1.00           4.00         1,570,078.83         1.00           1.00         130,545.21         4.00           1.10         130,545.21         4.00           1.13         241,713.41         20.92		2.00	348,246.17			3.00	517,241.35
0.60         128,177.11         2.70           tal         22.00         4,488,502.33         16.00           3.75         1,473,781.03         16.00           0.25         96,297.80         1.00           0.25         96,297.80         1.00           4.00         1,570,078.83         1.00           4.00         1,570,078.83         1.00           1.00         130,545.21         4.00           1.00         130,545.21         4.00           1.13         241,713.41         20.92		3.50	573,037.91	2.25	377,702.79	6.75	1,089,640.85
tal     22.00     4,488,502.33     16.00       3.75     1,473,781.03     1.00       3.75     1,473,781.03     1.00       0.25     96,297.80     1.00       4.00     1,570,078.83     1.00       4.00     1,570,078.83     1.00       1.00     1,570,078.83     1.00       1.00     1,570,078.83     1.00       1.00     1,570,078.83     1.00       1.00     1,570,078.83     1.00       1.00     1,570,078.83     1.00       1.00     130,545.21     4.00       1.11,168.20     10.42       1.13     241,713.41     20.92		4.00	697,982.57			7.30	1,355,636.36
3.75     1,473,781.03     1.00       0.25     96,297.80     1.00       4.00     1,570,078.83     1.00       4.00     1,570,078.83     1.00       5.50     1.00     130,545.21     4.00       1.00     130,545.21     4.00       1.13     241,713.41     20.92		22.00	4,070,943.15	11.00	1,993,798.38	71.00	13,551,513.64
3.75     1,473,781.03     1.00       0.25     96,297.80     1.00       4.00     1,570,078.83     1.00       4.00     1,570,078.83     1.00       1.00     1,570,078.83     1.00       1.00     1,570,078.83     1.00       1.00     1,570,078.83     1.00       1.00     1,570,078.83     1.00       1.00     1,570,078.83     1.00       1.00     130,545.21     4.00       1.13     241,713.41     20.92							
0.25         96,297.80           4.00         1,570,078.83         1.00           4.00         1,570,078.83         1.00           1.00         130,545.21         4.00           1.00         130,545.21         4.00           1.13         241,713.41         20.92		1.00	280,905.80	1.00	354,320.24	6.75	2,436,452.63
4.00         1,570,078.83         1.00           6.00         1,570,078.83         1.00           1.00         130,545.21         4.00           1.00         130,545.21         4.00           1.13         241,713.41         20.92						0.25	96,297.80
5.50 1.00 130,545.21 4.00 0.13 111,168.20 10.42 1.00 1.00 1.00		1.00	280,905.80	1.00	354,320.24	7.00	2,532,750.43
5.50 1.00 130,545.21 4.00 0.13 111,168.20 10.42 1.00 1.00 1.00							
1.00         130,545.21         4.00           0.13         111,168.20         10.42           1.13         241,713.41         20.92		3.00	333,090.64			8.50	916,159.57
1.00         130,545.21         4.00           d         0.13         111,168.20         10.42           1.13         241,713.41         20.92						ı	I
d 0.13 111,168.20 10.42 1.00 1.13 241,713.41 20.92		2.13	338,880.20	1.00	93,948.51	8.13	960,759.84
1.00         1.00           1.13         241,713.41         20.92         2,		1.38	216,183.27	4.00	398,494.53	15.93	2,062,516.40
1.13 241,713.41 20.92						1.00	100,189.44
		6.51	888,154.11	5.00	492,443.04	33.55	4,039,625.25
Grand Total 109.13 16,383,038.45 511.99 68,614,492.92		684.71	91,247,712.70	161.65	20,305,781.83	1,467.48	196,551,025.90

### EMPLOYEE COUNT BY EMPLOYEE CLASS

These counts are for filled positions at the time position control information was finalized for the proposed budget. Vacant positions may have since filled, as well as filled positions may have since become vacant.

									Overall	%
Description	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	Change	Change
Executive Officer	7	7	7	7	7	7	7	6	-1	-16.67%
Temp. Administrator	14.8	26	32	32	36.80	34.80	22.81	19.80	5.00	25.25%
Confidential	11	13	14	14	14	15	14	15	4	26.67%
Academic Managers	36	41	42	39	37	39	40.94	48	12	25.00%
Classified Managers	48	53	56	55	54	58	62.06	62	14	22.58%
FT Faculty	496	534	592	603	538	557	564	571	75	13.13%
Classified	561.9	626	620	619	605.38	617.23	633.69	641.63	79.73	12.43%
TOTAL	1,174.70	1,300.00	1,363.00	1,369.00	1,292.18	1,328.03	1,344.50	1,363.43	188.73	16.07%



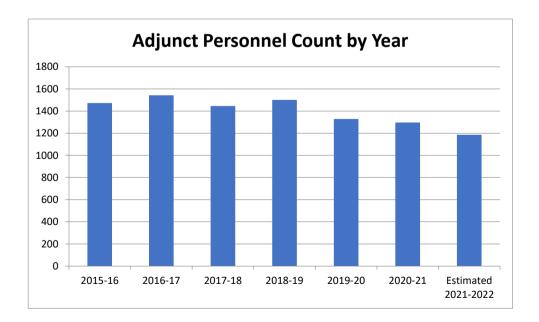


### ADJUNCT PERSONNEL COUNT

Adjunct Personnel numbers were obtained by taking the number of payroll checks processed in the month of October for every year represented in this chart. The numbers are hard to compare on a year-to-year basis due to many different variables. Some of the variables are: the number of sections offered in that particular year, the amount of sections taught by full-time overload, and the number of full-time faculty that have to be assigned to work on other campus duties.2021-22 is an estimated figure comprised of known and anticipated teaching assignments for the fall 2021 term.

							Estimated	Overall	%
Description	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-2022	Change	Change
Adjunct Personnel	1472	1542	1445	1501	1328	1296	1186	-286	-19.43%

### ADJUNCT PERSONNEL COUNT BY YEAR



### ESTIMATED COSTS OF 1% INCREASE IN SALARIES

Based on the budgeted positions and costs used for the proposed budget, each 1% salary increase is estimated to have the following increase to ongoing funds. These costs would change as positions are filled, added, deleted, or adjustments to adjunct faculty loads are made.

		<u>D</u>	<u>Districtwide</u>	
	<u>Salary</u>		<u>Benefits</u>	<u>Total</u>
Full-Time Faculty	\$ 608,370	\$	128,036	\$ 736,406
Classified	360,339		117,324	477,663
Management	142,666		40,203	182,869
Executives	18,018		4,967	22,985
Confidential	12,898		4,199	17,097
Adjunct Faculty	 289,508		56,077	345,585
	\$ 1,431,799	\$	350,806	\$ 1,782,605

	<u>D</u>	istri	ict Servic	<u>es</u>		<u>C</u>	ypress Colle	<u>ge</u>	
	<u>Salary</u>	B	enefits		<u>Total</u>	<u>Salary</u>	<u>Benefits</u>		Total
Full-Time Faculty	\$ -	\$	-	\$	-	\$ 246,373	\$ 51,804	\$	298,177
Classified	54,148		17,630		71,778	116,471	37,923		154,394
Management	29,937		9,748		39,685	45,036	11,659		56,695
Executives	10,734		3,162		13,896	2,537	517		3,054
Confidential	9,982		3,251		13,233	891	289		1,180
Adjunct Faculty	-		-		-	98,479	19,075		117,554
	\$ 104,801	\$	33,791	\$	138,592	\$ 509,787	\$ 121,267	\$	631,054

	<u>Fu</u>	ller	ton Colle	ge		N. Orai	nge	Cont. Ed	ucat	tion
	<u>Salary</u>	B	Benefits		<u>Total</u>	<u>Salary</u>	B	enefits		Total
Full-Time Faculty	\$ 333,862	\$	70,257	\$	404,119	\$ 28,135	\$	5,975	\$	34,110
Classified	148,030		48,198		196,228	41,690		13,573		55,263
Management	46,647		12,526		59,173	21,046		6,270		27,316
Executives	2,115		432		2,547	2,632		856		3,488
Confidential	980		320		1,300	1,045		339		1,384
Adjunct Faculty	136,600		26,460		163,060	54,429		10,542		64,971
	\$ 668,234	\$	158,193	\$	826,427	\$ 148,977	\$	37,555	\$	186,532

### North Orange County Community College District District Mission, Vision, & Value Statements

### 1.0 **Mission**:

- 1.1 The mission of the North Orange County Community College District is to serve and enrich our diverse communities by providing a comprehensive program of educational opportunities that are accessible, relevant, and academically excellent. We are unequivocally committed to student success and lifelong learning.
- 1.2 Cypress College and Fullerton College will offer associate degrees, career and technical education (vocational) certificates, and transfer education, as well as developmental instruction and a broad array of specialized training. Additionally, Cypress College will offer a baccalaureate degree. North Orange Continuing Education will offer non-college credit programs including high school diploma completion, basic skills, career and technical education (vocational) certificates, and self-development courses. Specific activities in both the Colleges and North Orange Continuing Education will be directed toward economic development within the community.
- 1.3 The mission is evaluated and revised every three years.
- 2.0 **Vision**: Our diverse learners will be prepared to shape their future and become engaged in our democracy.

### 3.0 Values - Shared Beliefs:

- 3.1 <u>Service</u>: We contribute to a vital and prosperous community through our educational and training services. We promote engaged and ethical participation in global, civil society.
- 3.2 <u>High Standards</u>: We uphold high standards in academics and promote joy in teaching, learning, and work.
- 3.3 <u>Adaptability</u>: We respond to the changing needs of our communities in a global environment through continuous improvement and creative innovation.
- 3.4 <u>Professionalism</u>: We hold high standards for our faculty and staff and create an environment in which staff development and other continuing education are valued and promoted.
- 3.5 <u>Stewardship</u>: We uphold the responsibility for public trust of our mission and resources.
- 3.6 <u>Respect</u>: We cultivate an atmosphere of courtesy, civility, and collegiality with all students and employees in the District by promoting a willingness to collaborate and a responsibility for all to be engaged and collegial partners in carrying out the District's mission.
- 3.7 <u>Inclusiveness</u>: We welcome and respect the diverse backgrounds and beliefs of our students, faculty, and staff, and the many communities we serve.