

PROPOSED BUDGET & FINANCIAL REPORT

2022-2023



NORTH ORANGE COUNTY
COMMUNITY COLLEGE DISTRICT



Cypress College



Fullerton College

NOCE
NORTH ORANGE
CONTINUING EDUCATION

FUND SUMMARY BY FUND TYPE

2022-23

Fund Type Name (CCFC-311 Fund Type Number)	Governmental Funds Group						Proprietary Funds	Fiduciary Funds Group				Total	
	General Fund	Debt Services	Bookstore	Cafeteria	Child Develop.	Capital Outlay	Bond	Self-Ins.	Assoc. Students	Student Rep. Fee	Student Fin. Aid		Other Trust
	(10)	(21)	(31)	(32)	(33)	(41)	(43)	(61)	(71)	(72)	(74)		(79)
Beginning Balance	\$ 133,812,405	\$ 45,198,115	\$ 5,271,707	\$ 2,577,081	\$ 103,076	\$ 68,869,971	\$ 59,718,412	\$ 27,567,616	\$ 939,266	\$ 178,075	\$ 50,000	\$ 7,068,486	\$ 351,354,210
Revenues:													
Federal Revenue	25,793,330	-	-	-	298,577	-	-	-	-	-	62,489,218	-	88,581,125
State Revenue	235,550,460	-	-	-	176,365	67,375,428	-	-	-	-	20,280,771	-	323,383,024
Local Revenue	130,358,659	43,054,555	250,000	320,000	485,006	330,000	1,000,000	6,712,204	263,000	80,000	-	2,065,019	184,918,443
Total Revenues	391,702,449	43,054,555	250,000	320,000	959,948	67,705,428	1,000,000	6,712,204	263,000	80,000	82,769,989	2,065,019	596,882,592
Expenditures:													
Academic Management Salaries	11,613,022	-	-	-	-	-	-	-	-	-	-	-	11,613,022
Full-Time Faculty Salaries	73,150,157	-	-	-	-	-	-	-	-	-	-	-	73,150,157
Part-Time Faculty Salaries	29,730,847	-	-	-	-	-	-	-	-	-	-	-	29,730,847
Total Academic Salaries	114,494,026	-	-	-	-	-	-	-	-	-	-	-	114,494,026
Classified Management Salaries	12,408,772	-	137,372	-	194,667	582,131	-	174,429	-	-	-	211,798	13,709,169
Classified Staff Salaries	57,313,497	-	161,616	-	457,930	170,854	-	74,750	78,255	-	-	83,606	58,340,508
Confidential Staff Salaries	1,559,793	-	-	-	-	-	-	25,262	-	-	-	-	1,585,055
Hourly Staff Salaries	8,587,281	-	-	-	137,971	-	-	-	33,300	-	-	39,116	8,797,668
Total Classified Salaries	79,869,343	-	298,988	-	790,568	752,985	-	274,441	111,555	-	-	334,520	82,432,400
Employee Benefits	75,081,208	-	136,211	-	324,098	333,230	-	5,723,803	37,767	-	-	123,586	81,759,903
Total Salaries and Benefits	269,444,577	-	435,199	-	1,114,666	1,086,215	-	5,998,244	149,322	-	-	458,106	278,686,329
Supplies and Materials	14,118,194	-	-	-	47,137	6,674	90,906	500	32,801	-	-	274,082	14,570,294
Other Operating Expenses	86,407,177	-	-	60,000	129,895	1,439,103	3,653,270	3,322,200	87,877	55,000	-	517,435	95,671,957
Capital Outlay	43,246,411	-	250,000	110,000	18,250	128,788,245	206,974,236	-	3,000	-	-	14,165	379,404,307
Total Expenditures	413,216,359	-	685,199	170,000	1,309,948	131,320,237	210,718,412	9,320,944	273,000	55,000	-	1,263,788	768,332,887
Other Sources/(Uses):													
Interfund and Other Transfers In	4,035,705	327,369	-	-	350,000	7,000,000	-	-	25,000	-	-	351,533	12,089,607
Bond Proceeds	-	-	-	-	-	-	150,000,000	-	-	-	-	-	150,000,000
Debt Retirement	(63,785)	(34,424,536)	-	-	-	-	-	-	-	-	-	-	(34,488,321)
Debt Interest & Other Service Charges	-	(14,764,598)	-	-	-	-	-	-	-	-	-	-	(14,764,598)
Interfund and Other Transfers Out	(10,570,705)	(327,369)	-	(150,000)	-	(1,000,000)	-	-	(15,000)	(25,000)	-	(3,129,017)	(15,217,091)
Student Financial Aid	(5,496,203)	-	-	-	-	-	-	-	-	-	(82,769,989)	-	(88,266,192)
Total Other Sources/(Uses)	(12,094,988)	(49,189,134)	-	(150,000)	350,000	6,000,000	150,000,000	-	10,000	(25,000)	(82,769,989)	(2,777,484)	9,353,405
Ending Balance/Contingency	\$ 100,203,507	\$ 39,063,536	\$ 4,836,508	\$ 2,577,081	\$ 103,076	\$ 11,255,162	\$ -	\$ 24,958,876	\$ 939,266	\$ 178,075	\$ 50,000	\$ 5,092,233	\$ 189,257,320

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INTRODUCTION

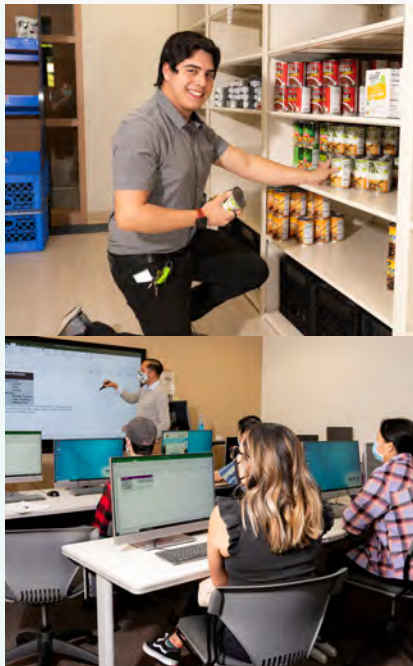
EXECUTIVE SUMMARY

The year's combined budget for all funds for the 2022-23 fiscal year totals \$759.0 million, which includes \$768.3 million in Expenditures and \$9.4 million of Net Total Other Sources. For the General Fund, we have a beginning balance of \$133.8 million, with Budget Revenues of \$391.7 million, Expenditures of \$413.2 million and Net Other Uses of \$12.1 million, leaving a budgeted Ending Balance of \$100.2 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 where resources came from and how they are spent within the District.

Similar to last year, the District finds itself in excellent fiscal shape going into the 2022-23 fiscal year. Our Beginning Balance was at a record high, thanks to the benefit of hold harmless funding and the influx of Federal COVID funds during the previous years. Combine this with the record State budget for community colleges and we find ourselves with \$529.6 million of available General Fund resources, even with the District experiencing a 18.12% decline in FTES last year.

The State and System Budget are discussed in Tab 3 "Current Year Overview". Areas that we want to highlight: 1) funding rates were increased above COLA this year to help districts pull out of hold harmless funding; 2) hold harmless was extended through 2024-25 and made permanent with some modifications; 3) the District will receive a block grant of \$19.2 million for COVID related expenses; 4) the District will receive \$17.9 million for deferred maintenance/instructional equipment that must be spent within five years.

District staff are still concerned with the State economy and the effects on the California Community College Budget. Inflation reached 8.5% in July, interest rates set by the Fed are being increased and the stock market has declined considerably --all signs of a pending economic downturn. While staff believe our District has a solid fiscal position, our enrollment numbers have suffered a serious decline and that will affect future revenues. Looking out five-to-seven years, if enrollments do not return our District could suffer substantial financial difficulties...maybe even sooner if the State suffers an economic downturn or if the current funding formula is changed significantly.



BOARD OF TRUSTEES

Jacqueline Rodarte, President
Ed Lopez, Vice President
Evangalina Rosales, Secretary
Ryan Bent, Trustee
Stephen T. Blount, Trustee
Jeffrey P. Brown, Trustee
Dr. Barbara Dunsheath, Trustee
Kisha Mehta, Student Trustee, Cypress College
Paloma Foster, Student Trustee, Fullerton College

DISTRICT ADMINISTRATION

Dr. Byron D. Clift Breland, Chancellor
Fred Williams, Vice Chancellor, Finance and Facilities
Irma Ramos, Vice Chancellor, Human Resources
Dr. Cherry Li-Bugg, Vice Chancellor, Educational Services &
Technology
Dr. JoAnna Schilling, President, Cypress College
Dr. Monte Perez, Interim President, Fullerton College
Valentina Purtell, President, North Orange Continuing
Education

BACKGROUND

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.



BYRON D. CLIFT
BRELAND
Chancellor

ALBA RECINOS
Admin Support
Manager, Chancellor's
Office

FRED WILLIAMS
Vice Chancellor,
Finance & Facilities

IRMA RAMOS
Vice Chancellor,
Human Resources

CHERRY LI-BUGG
Vice Chancellor,
Educational Services
& Technology

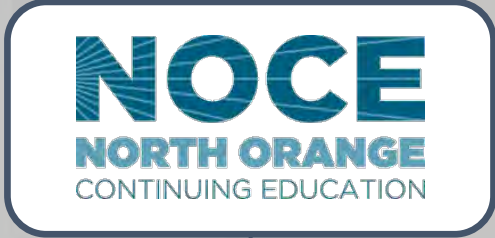
KAI STEARNS
District Director,
Public & Government
Affairs



JOANNA
SCHILLING
President



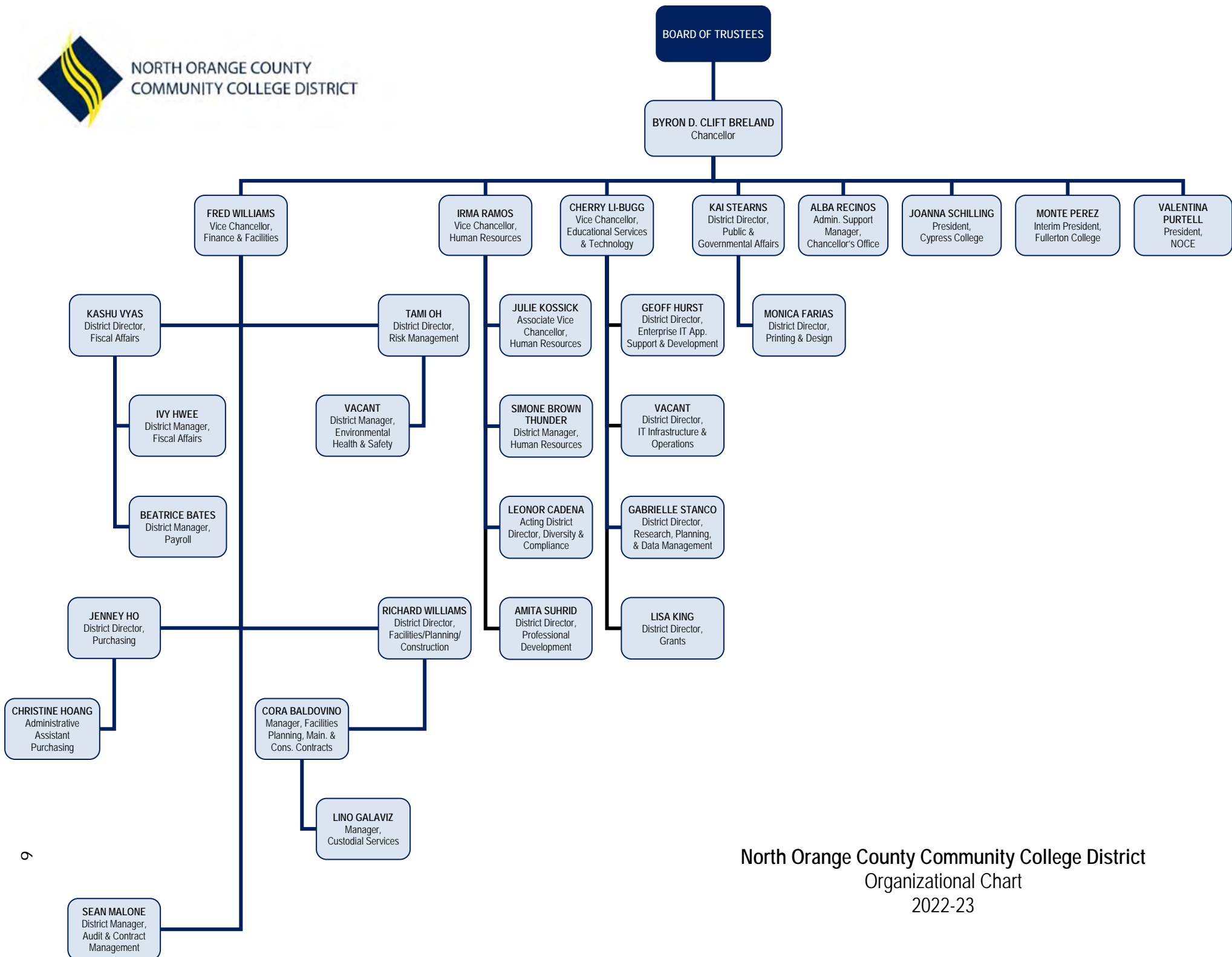
MONTE PEREZ
Interim President



VALENTINA
PURTELL
President



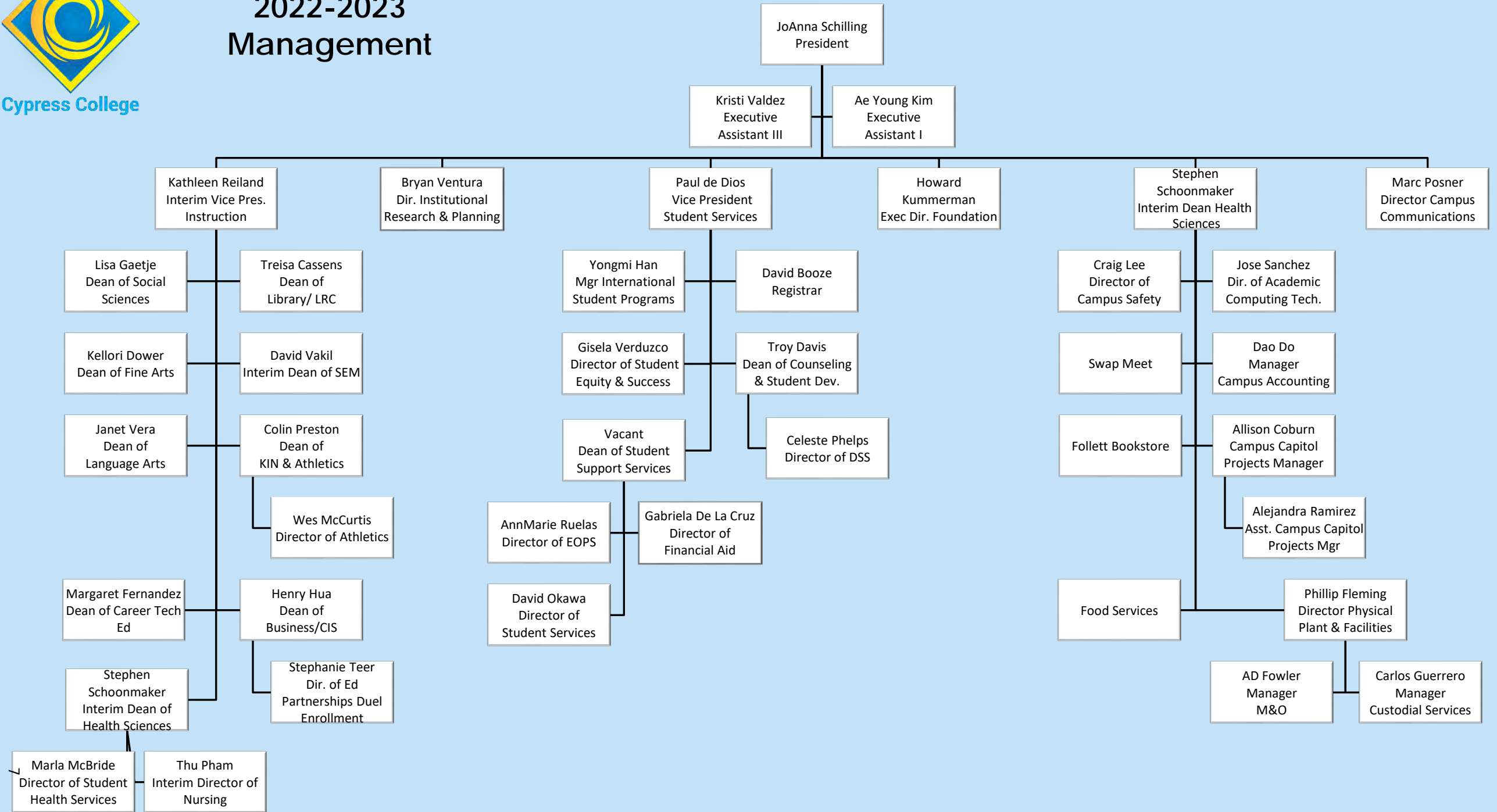
**NORTH ORANGE COUNTY
COMMUNITY COLLEGE DISTRICT**



**North Orange County Community College District
Organizational Chart
2022-23**



2022-2023 Management





Fullerton College

MONTE E. PEREZ
Interim President

JEAN FOSTER
Executive Assistant

ZOOT VELASCO
Director Friends of FC Foundation

NITZYA HAMBLET
Admin Assistant II

DANIEL BERUMEN
Director Institutional Research & Planning

LISA MCPHERON
Director Campus Communications

RODRIGO GARCIA
Vice President Administrative Services

JOSÉ RAMÓN NÚÑEZ
Vice President Instruction

GILBERT J. CONTRERAS
Vice President Student Services

Switchboard
Master Calendar
Marketing & Outreach

LARRY LARA
Director Physical Plant/Facilities

MALMI VITHARANAGE
Manager Campus Accounting

CARLOS AYON
Dean Business, CIS & EWD

ERICKA ADAKAI
Manager Dual Enrollment

ALBERT ABUTIN
Dean Enrollment Services

JENNIFER LABOUNTY
Dean Counseling and Student Development

ELAINE LIPIZ GONZALEZ
Dean Student Support Services & Title IX

STEVE SELBY
Director Campus Safety

RANDY HARRIS
Manager Maintenance & Operations

Curriculum/Catalog/
Schedule

NICOLA DEDMON
Interim Dean Fine Arts

RENA MARTINEZ STLUKA
Registrar

CECILIA ARRIAZA
Director Transfer Center

NAOMI ABESAMIS
Director Student Life & Leadership

STEPHEN TRAPP
Manager Custodial Services

KIM ORLIJAN
Interim Dean Humanities

DANI WILSON
Dean LLR & Inst Support Programs & Services

ALEX BROWN
Manager International Student Program

CONNIE MORENO YAMASHIRO
Director Student Dev & Engagement

DANA TIMMERMANS
Director Behavioral Health Services

OSCAR SAGHIEH
Manager Campus Capital Projects

BEN TORRES
Manager Business Office

VACANT
Dean Math & Computer Science

BRIDGET SALZAMEDA
Dean Natural Sciences

GREG RYAN
Director Financial Aid

DENIZ FIERRO
Director Promise Program

Veterans Resource Center

MEGAN MOSCOL
Assistant Manager Capital Projects

DAVID GROSSMAN
Dean Physical Education

JORGE GAMBOA
Dean Social Sciences

EDDIE ROTH
Director Disability Services

Food Service Mailroom

KHAOI MADY
Director Academic Computing

KENNETH STARKMAN
Dean Technology & Engineering

SONIA DURAN
Director EOPS/CARE, CalWORKS, FYSI

FINANCIAL POLICIES

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.

FINANCIAL POLICIES

DELEGATION OF AUTHORITY, BUSINESS & 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.

FINANCIAL POLICIES

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.

FINANCIAL POLICIES

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 one-year 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 well-being 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 decision-making and integrated planning.

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.

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



BUDGET CALENDAR

Timeline of the budget process associated with the 2022-23 budget

January 15, 2022	P-1 Apportionment Attendance Report Due
January 25, 2022	Board review of Governor's January Budget and discussion on Priorities
February 15, 2022	Position Clean up Starts
February 25, 2022*	First Principal Apportionment Report
March 14, 2022	CBF review of Tentative Budget Assumptions and Board Priorities
March 28, 2022	DCC review of Tentative Budget Assumptions and Board Priorities
April 11, 2022	CBF review of Tentative Budget Assumptions and Board Priorities
April 15, 2022	Faculty Position Clean up Starts
April 20, 2022	P-2 Apportionment Attendance Report Due
April 25, 2022	DCC review of Tentative Budget Assumptions and Board Priorities
May 02, 2022	Personnel Change Forms due to Human Resources
May 09, 2022	CBF review of Tentative Budget Assumptions and Board Priorities
May 13, 2022	HR to complete Personnel Changes related to Tentative Budget
May 20, 2022	District Fiscal Affairs to finalize Personnel Budget related to Tentative Budget
May 24, 2022	Report to Board on Governor's May Budget Revisions
June 03, 2022	Budget input for NONPOS phase complete
June 07, 2022	Prepare GASB 54 Agenda item to be taken to the Board (if needed)
June 10, 2022	Completion of the Tentative Budget
June 10, 2022	Final changes for Position Control due to HR for Proposed Budget
June 13, 2022	CBF review of Governor's May Budget Revisions and Proposed Budget Assumptions (if needed)
June 15, 2022*	Second Principal Apportionment Report
June 17, 2022	HR to complete Personnel Changes related to Proposed Budget
June 24, 2022	Board approval of the Tentative Budget
June 27, 2022	District Fiscal Affairs to finalize Personnel Budget related to Proposed Budget
June 28, 2022	Feed Tentative Budget (TENTAT) to Operating Ledger
June 29, 2022	DCC review of Proposed Budget Assumptions (if needed)
July 15, 2022	Annual Apportionment Attendance Report Due
August 1, 2022	Year-end closing completed for District and Campus accounts
August 4, 2022	Carryover balances completed and distributed
Aug. 9 or 23, 2022	Board review of the Proposed Budget Assumptions
August 19, 2022	Budget input for NONPOS phase complete
August 26, 2022	Public Notice published in the Orange County Register
September 2, 2022	Completion of Proposed Budget and close FINAL phase in Banner
Sept. 9-13, 2022	Proposed Budget available for public inspection
September 13, 2022	Public Hearing on the Proposed Budget
September 14, 2022	Feed Proposed Budget (FINADJ) to the Operating Ledger

*Estimated Date

(as of 9/30/21)

2022 - 2023

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 CCCCCO 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

2022 - 2023

Fund Type Group (per CCFS-311)	Governmental Funds Group	Proprietary Funds Group	Fiduciary Funds Group	Total
Beginning Balance	\$ 315,550,767	\$ 27,567,616	\$ 8,235,827	\$ 351,354,210
Revenues:				
Federal Revenue	26,091,907	-	62,489,218	88,581,125
State Revenue	303,102,253	-	20,280,771	323,383,024
Local Revenue	175,798,220	6,712,204	2,408,019	184,918,443
Total Revenues	504,992,380	6,712,204	85,178,008	596,882,592
Expenditures:				
Academic Management Salaries	11,613,022	-	-	11,613,022
Full-Time Faculty Salaries	73,150,157	-	-	73,150,157
Part-Time Faculty Salaries	29,730,847	-	-	29,730,847
Total Academic Salaries	114,494,026	-	-	114,494,026
Classified Management Salaries	13,322,942	174,429	211,798	13,709,169
Classified Staff Salaries	58,103,897	74,750	161,861	58,340,508
Confidential Staff Salaries	1,559,793	25,262	-	1,585,055
Hourly Staff Salaries	8,725,252	-	72,416	8,797,668
Total Classified Salaries	81,711,884	274,441	446,075	82,432,400
Employee Benefits	75,874,747	5,723,803	161,353	81,759,903
Total Salaries and Benefits	272,080,657	5,998,244	607,428	278,686,329
Supplies and Materials	14,262,911	500	306,883	14,570,294
Other Operating Expenses	91,689,445	3,322,200	660,312	95,671,957
Capital Outlay	379,387,142	-	17,165	379,404,307
Total Expenditures	757,420,155	9,320,944	1,591,788	768,332,887
Other Sources/(Uses):				
Interfund and Other Transfers In	11,713,074	-	376,533	12,089,607
Bond Proceeds	150,000,000	-	-	150,000,000
Debt Retirement	(34,488,321)	-	-	(34,488,321)
Debt Interest & Other Service Charges	(14,914,598)	-	-	(14,914,598)
Interfund and Other Transfers Out	(11,898,074)	-	(3,169,017)	(15,067,091)
Student Financial Aid	(5,496,203)	-	(82,769,989)	(88,266,192)
Total Other Sources/(Uses)	94,915,878	-	(85,562,473)	9,353,405
Ending Balance/Contingency	\$ 158,038,870	\$ 24,958,876	\$ 6,259,574	\$ 189,257,320

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 Services 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

2022 - 2023

Fund Type Name (CCFC-311 Fund Type Number)	General Fund (10)	Debt Services (20)	Special Revenues (30)	Capital Projects (40)	Total Governmental Fund Groups
Beginning Balance	\$ 133,812,405	\$ 45,198,115	\$ 7,951,864	\$ 128,588,383	\$ 315,550,767
Revenues:					
Federal Revenue	25,793,330		298,577	-	26,091,907
State Revenue	235,550,460		176,365	67,375,428	303,102,253
Local Revenue	130,358,659	43,054,555	1,055,006	1,330,000	175,798,220
Total Revenues	391,702,449	43,054,555	1,529,948	68,705,428	504,992,380
Expenditures:					
Academic Management Salaries	11,613,022		-	-	11,613,022
Full-Time Faculty Salaries	73,150,157		-	-	73,150,157
Part-Time Faculty Salaries	29,730,847		-	-	29,730,847
Total Academic Salaries	114,494,026	-	-	-	114,494,026
Classified Management Salaries	12,408,772		332,039	582,131	13,322,942
Classified Staff Salaries	57,313,497		619,546	170,854	58,103,897
Confidential Staff Salaries	1,559,793		-	-	1,559,793
Hourly Staff Salaries	8,587,281		137,971	-	8,725,252
Total Classified Salaries	79,869,343	-	1,089,556	752,985	81,711,884
Employee Benefits	75,081,208		460,309	333,230	75,874,747
Total Salaries and Benefits	269,444,577	-	1,549,865	1,086,215	272,080,657
Supplies and Materials	14,118,194		47,137	97,580	14,262,911
Other Operating Expenses	86,407,177		189,895	5,092,373	91,689,445
Capital Outlay	43,246,411		378,250	335,762,481	379,387,142
Total Expenditures	413,216,359	-	2,165,147	342,038,649	757,420,155
Other Sources/(Uses):					
Interfund and Other Transfers In	4,035,705	327,369	350,000	7,000,000	11,713,074
Bond Proceeds	-		-	150,000,000	150,000,000
Debt Retirement	(63,785)	(34,424,536)	-	-	(34,488,321)
Debt Interest & Other Service Charges	-	(14,764,598)	(150,000)	-	(14,914,598)
Interfund and Other Transfers Out	(10,570,705)	(327,369)	-	(1,000,000)	(11,898,074)
Student Financial Aid	(5,496,203)		-	-	(5,496,203)
Total Other Sources/(Uses)	(12,094,988)	(49,189,134)	200,000	156,000,000	94,915,878
Ending Balance/Contingency	\$ 100,203,507	\$ 39,063,536	\$ 7,516,665	\$ 11,255,162	\$ 158,038,870

PROPRIETARY FUND 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

2022 - 2023

Fund Type Name (CCFC-311 Fund Type Number)	Self-Insurance (61)
Beginning Balance	\$ 27,567,616
Revenues:	
Federal Revenue	-
State Revenue	-
Local Revenue	6,712,204
Total Revenues	6,712,204
Expenditures:	
Academic Management Salaries	-
Full-Time Faculty Salaries	-
Part-Time Faculty Salaries	-
Total Academic Salaries	-
Classified Management Salaries	174,429
Classified Staff Salaries	74,750
Confidential Staff Salaries	25,262
Hourly Staff Salaries	-
Total Classified Salaries	274,441
Employee Benefits	5,723,803
Total Salaries and Benefits	5,998,244
Supplies and Materials	500
Other Operating Expenses	3,322,200
Capital Outlay	-
Total Expenditures	9,320,944
Other Sources/(Uses):	
Interfund and Other Transfers In	-
Debt Retirement	-
Debt Interest & Other Service Charges	-
Interfund and Other Transfers Out	-
Student Financial Aid	-
Total Other Sources/(Uses)	-
Ending Balance/Contingency	\$ 24,958,876

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.

2022 - 2023

Fund Type Name (CCFC-311 Fund Type Number)	Assoc. Students (71)	Student Rep. Fee (72)	Student Fin. Aid (74)	Other Trust (79)	Total Fiduciary Fund Groups
Beginning Balance	\$ 939,266	\$ 178,075	\$ 50,000	\$ 7,068,486	\$ 8,235,827
Revenues:					
Federal Revenue	-	-	62,489,218	-	62,489,218
State Revenue	-	-	20,280,771	-	20,280,771
Local Revenue	263,000	80,000	-	2,065,019	2,408,019
Total Revenues	263,000	80,000	82,769,989	2,065,019	85,178,008
Expenditures:					
Academic Management Salaries	-	-	-	-	-
Full-Time Faculty Salaries	-	-	-	-	-
Part-Time Faculty Salaries	-	-	-	-	-
Total Academic Salaries	-	-	-	-	-
Classified Management Salaries	-	-	-	211,798	211,798
Classified Staff Salaries	78,255	-	-	83,606	161,861
Confidential Staff Salaries	-	-	-	-	-
Hourly Staff Salaries	33,300	-	-	39,116	72,416
Total Classified Salaries	111,555	-	-	334,520	446,075
Employee Benefits	37,767	-	-	123,586	161,353
Total Salaries and Benefits	149,322	-	-	458,106	607,428
Supplies and Materials	32,801	-	-	274,082	306,883
Other Operating Expenses	87,877	55,000	-	517,435	660,312
Capital Outlay	3,000	-	-	14,165	17,165
Total Expenditures	273,000	55,000	-	1,263,788	1,591,788
Other Sources/(Uses):					
Interfund and Other Transfers In	25,000	-	-	351,533	376,533
Debt Retirement	-	-	-	-	-
Debt Interest & Other Service Charges	-	-	-	-	-
Interfund and Other Transfers Out	(15,000)	(25,000)	-	(3,129,017)	(3,169,017)
Student Financial Aid	-	-	(82,769,989)	-	(82,769,989)
Total Other Sources/(Uses)	10,000	(25,000)	(82,769,989)	(2,777,484)	(85,562,473)
Ending Balance/Contingency	\$ 939,266	\$ 178,075	\$ 50,000	\$ 5,092,233	\$ 6,259,574

CURRENT YEAR OVERVIEW

STATE BUDGET

Budget reflects higher revenues—long-term outlook is worrisome

On June 30, 2022, Governor Newsom signed the 2022-23 Budget Act that reflects state expenditures of just over \$300 billion, which is a 17% increase over the 2021-22 enacted budget. General Fund Spending increased by nearly 20% over the 2021-22 enacted budget, to an estimated \$235 billion.

While this year's state budget is at historic levels, an analysis by the Legislative Analyst's Office concluded that the state's General Fund is likely to face a budget deficit by 2025-26 due to issues with the State Allocation Limit (SAL or Gann Limit) combined with rising inflation and a downturn in the stock market. They recommended increasing reserves to cover budget problems that could quickly arise in a recession.

SYSTEM BUDGET

This year's budget is based on a multi-year "roadmap" which includes a set of metrics and goals focused on equity and student success, building on the Chancellor's Office Vision for Success goals. Key goals and expectations in the roadmap include increased collaboration across segments and sectors to enhance timely transfer, improved completion rates and reduction in excess units, closure of equity gaps, and better alignment of the system with K-12 and workforce needs. What this translates to is that the budget provides about \$4 billion in Prop 98 augmentations over the prior year, of which \$1.9 billion are

provided as on-going resources and \$2.1 billion as one-time funding. Besides the additional funding that the system received, the other major change was the “Hold Harmless” provision that the districts have benefited from since 2018-19 was extended another year, through 2024-25, and was made permanent with some modifications. The modifications guarantee that a district will earn at least their 2017-18 total computational revenue, adjusted by COLA each year through 2024-25. The 2024-25 funding will represent a district’s “floor” below which funding cannot drop. This change was put in place to provide districts with a predictable and stable funding source so that funding would not dramatically drop after the 2024-25 year if a district had experienced a significant enrollment drop. The other modification that was made was that this new floor would not be increased by future COLAs. Districts will have to increase enrollments above the FTES level used for the floor to ever receive additional revenues. This was an innovative way to get all districts, over time, off of hold harmless funding and on to the funding formula.

Student- Centered Funding Formula (SCFF)

The SCFF was increased by 6.56% for COLA (\$493 million) but also included a base/rate increase of \$600 million to help districts pull out of hold harmless status. This \$600 million was used to increase both the Basic Allocations that districts receive and increase the funding rates used in the funding formula.



Other Notable On-going Funding:

- Growth funding of \$26.7 million is available for any district that has growth FTES
- \$200 million to augment Student Success Completion Grants
- Augmented Part-time Faculty Health Insurance Program of \$200 million
- 6.56% COLA increase for categorical programs including Adult Ed, EOPS, DSPS, CalWORKS, Mandated Block Grant, Apprenticeship, Part-time Faculty Compensation and Office Hours and CARE

Notable One-time Funding:

- \$840.7 million was allocated for Deferred Maintenance and Instructional Equipment – NOCCCD portion is 2.8% of the total or \$17,883,887
- \$650 million in COVID-19 Block Grants to address pandemic issues – NOCCCD portion is \$19,205,568
- \$150 million to support retention and enrollment strategies – NOCCCD portion is \$3,369,796
- \$130 million was allocated to support healthcare focused vocational pathways in adult education
- \$105 million to implement common course numbering system-wide
- \$75 million to modernize CCC technology and protect sensitive data

Construction Related Funding

The system budget commits about \$546.7 million of non-Proposition 98 one-time General Funds to build more student housing at community colleges selected for housing projects. Cypress College received a \$150,000 Planning Grant funding to be used to determine the feasibility of offering affordable student housing. Another \$750 million is expected to be allocated to the higher education segments in the 2023-24 budget.

\$403 million of one-time capital outlay funding from Proposition 51, approved by voters in 2016, was awarded to support construction for 22 continuing projects. North Orange was awarded \$84.39 million for the following four projects:

- Anaheim Campus 1st Floor Life/Safety Renovation \$10.46 million
- Cypress College Fine Arts Renovation \$19.38 million
- Fullerton College Business 300 Renovation \$14.06 million
- Fullerton College Music/Drama Complex Buildings 1100 & 1300 Replacement \$40.49 million

More Information on the 2022-23 California Community Budget

More detailed information can be found on the 2022-23 Community College Budgets in the 2022-23 California Community Colleges Compendium of Allocations and Resources which can be downloaded from the State Chancellor's Office Website at <https://www.cccco.edu/About-Us/Chancellors-Office/Divisions/College-Finance-and-Facilities-Planning/Budget-News>.



For the first time ever, the State Chancellor's Office has published this resource and it contains various fiscal memos on apportionment, Prop 98 funds, details on categorical programs, and district allocations. This is a wonderful online resource that everyone should bookmark and add to their favorite websites list. At the Budget Workshop, the Chancellor's Office staff communicated that this document would be updated monthly. Included in the Compendium is a copy of the Joint Analysis, put out by the State Chancellor's Office, Association of Chief Business Officials (ACBO), Association of California Community College Administrators (ACCCA) and the Community College League of California (CCLA). This document breaks down the entire Community College Budget and is another valuable resource.

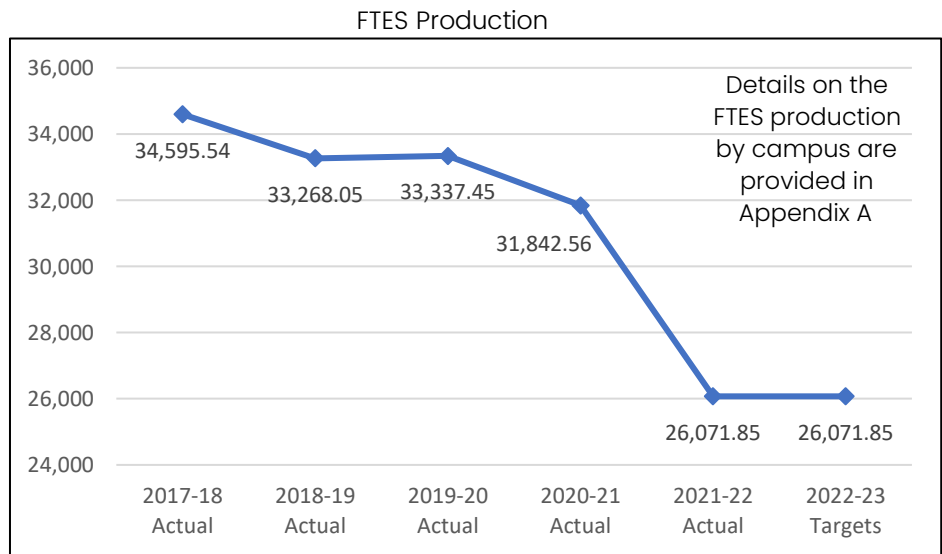
DISTRICT BUDGET INFORMATION

This year's District Budget is historic in both revenues coming in from the state and the carryover balances from the 2021-22 year. Overall, this year's General Fund available resources total \$529.5 million, made up of \$391.7 million in revenues, \$4 million in other sources and \$133.8 million in carryover balances. With the funding formula's modified hold harmless provision being made a permanent floor, the District should be in solid financial shape for at least the next three to five years, barring any

collapse of the economy or major changes to the Community College Funding Formula. Enrollments are the key to the District’s financial future!

FTES

2021-22 FTES continued to decline, dropping 18.12% from 20-21 levels. Since the 2017-18 year, FTES has dropped by 24.64%. With the hold harmless provision, the District has enjoyed funding at the 2017-18 FTES level, but this provision will be modified after the 2024-25 fiscal year. It is important that the District emphasize enrollments due to the way the funding formula works; the formula uses a three-year average of credit FTES for the computational revenue calculation. What this means is that starting in 2023-24 our FTES number gains importance in the funding formula.



Emergency Conditions FTES

On September 1, 2022, the District filed an application to participate in the emergency condition allowance to continue to use the 19-20 PI FTES numbers for the 22-23 fiscal year funding. According to the State Chancellor’s Office, this provision will be the final year that a district can make the election for this provision, and if the Chancellor’s Office approves the application, the decision is final. To be approved, the provision requires that a district submit an application by September 1, 2022. This application will include an enrollment recovery plan, a district plan on addressing operational issues if enrollments are not recovered, and a change to the district’s reserve policy. This reserve policy will require that a district have two months of general fund expenditures in reserves. The plans and the reserve policy must be approved by the Board of Trustees by February 28, 2023. There are a few other requirements, like filing timely audit reports and being a member of the CVC-OEI Consortium. Using the emergency condition FTES for 2022-23 is expected to bring in an additional \$10.9 million for the 22-23 and 23-24 years.

To increase the District’s reserves from the current 5% of General Fund Unrestricted Expenditures to two months of operating expenditures would require that the reserves be increased to 15% - 17% of District expenditures or an additional \$25 - \$30 million. It will be recommended that the District use the additional \$10.9 million in both 22-23 and 23-24 and the current \$6.3 million that is in the committed fund balance for PERS/STRS to meet the new reserve requirement.

Hold Harmless Funding

One of the goals for the State’s Chancellor’s Office was to get as many districts as possible out of hold harmless funding. One way for the State’s Chancellor’s Office to do this was to increase the rates for the SCFF calculation. This helped immensely and many districts exceeded their 2018-19 funding levels increased by COLA. For the advanced apportionment calculation, out of 72 community college districts, only ten districts continued to be in hold harmless funding. Statewide, the State Chancellor’s Office earmarked \$57.8 million for the hold harmless protection account. Guess who received the highest allocation for hold harmless? If you guessed North Orange CCD, you would be correct. Our District accounted for \$23.57 million or 40.75% of the total.

Resource Allocation Model

For the 2022-23 budget we made a slight adjustment to the allocation of the SCFF revenue. We allocated a total of \$33.4 million of hold harmless/emergency condition funding to the budget centers. This eliminated a \$7 million deficit for NOCE and provided a surplus for each



budget center, which was added to their respective budgets. As discussed in the Emergency Conditions section and with information on the RAM, we will sweep \$10.9 from the budget centers to build up the required emergency conditions reserve level.

On-going Structural Deficit

This is the hardest thing to explain: why staff thinks we have a structural deficit when we can see our ending balance continuing to increase and, overall, we are expecting a budget surplus. What we are trying to convey is that we are receiving additional funding due to our summer shift of FTES in 2016-17 and our use of the emergency conditions FTES reporting since the start of the pandemic. These artificial increases in our FTES will be phasing out starting in 2023-24 and by the end of 2025-26 we will have three years of our actual FTES generated and used in the SCFF calculation. You can say that the hold harmless will provide a higher funding level, which is true, but the earned apportionment becomes important because the District will no longer receive COLA after 2024-25 unless earned revenue exceeds the District's "floor" funding. There are scenarios in Appendix B that forecast the impact on funding under different COLA and growth scenarios. Bottom line is, staff could not recommend passing COLA through on salaries until the earned revenue exceeds the funding floor and COLA is actually received by the District.

Full-time Faculty Obligation (FON)

For Fall 2022, the District's required FON number is 532.2 and the District has 541 filled faculty positions that count towards this number. The Advanced FON for Fall of 2023 is 495.2. It appears that the District will not be required to hire permanent Full-time Faculty positions for the 2022-23 fiscal year to meet the Fall 2023 requirement. The campuses will continue to evaluate and prioritize faculty positions and a decision might be made to fill any critical needs.

Previous discussions with the Board around proposed legislation AB 1505 detailed how that bill would have re-benched the District FON number to the actual number of faculty that we have for Fall 2022. AB 1505 has since been put in suspense, meaning that it is dead for this legislative cycle.

Carryover Funds

Carryovers at the budget centers continue to increase due to additional allocations by the District Consultation Council (DCC), distribution of



Covid funding that were used to defray costs. Two allocations that were approved by DCC near the end of the 2021-22 year were a five-year District-wide Cyber Security Plan of \$3 million and Campus enrollment support of \$8 million.

	DS	CC	FC	NOCE	Total
2021-22 Budget Center Carryover	11,953,960	26,276,188	26,873,637	17,673,649	82,777,434
2020-21 Budget Center Carryover	6,479,801	17,042,122	20,289,137	13,784,456	57,595,516
Difference	5,474,159	9,234,066	6,584,500	3,889,193	25,181,918
% Change	84.48%	54.18%	32.45%	28.21%	43.72%

Negotiations

We are in a better spot in negotiations/salary agreements than in prior years. We are settled with United Faculty, Managers, Executives and Confidential staff through June 30, 2024. All of these groups have agreed to COLA increases for next year. It is expected that the CSEA agreement for family medical and shifting of \$2,000 of fringe dollars to the salary schedule will be going to the September 13, 2022, Board meeting. Except for the CSEA family medical coverage and the change to the Executive salary schedule, all the estimated costs have been included in this budget. Costs for CSEA (estimated at \$800,000 using 50% participation rate for half the year) and Executives (\$125,000) will be covered by budget center contingencies. For Adfac United, salary negotiations are concluded for 2022-23. Currently the District and Adfac United are in discussions to pay for office hours (partially funded with new state funds) and extending the agreement through June 30, 2024.

Retiree Benefits

At June 30, 2021, the District reported it had a net OPEB asset of \$20.79 million, with 117% of the total OPEB liability of \$121.4 million being funded by the \$142.2 million in the District's Irrevocable Retiree Benefits Trust. With the significant decline in the investment value that occurred during the 2021-22 year, the Trust balance at June 30, 2022, was \$113.0 million compared to the OPEB liability at June 30, 2022 of \$126.8 million, leaving a net OPEB liability of \$13.8 million. As of August 29, 2022, the net value of the assets in the OPEB trust was \$120.5 million, an increase of \$7.5 million from the June 30, 2022 value.

For the 2021-22 year, the Retirement Trust Board had approved the use of \$3 million to pay for retiree benefits. Total cost for Retirees for last year was \$5.4 million. For this year's budget, the Retirement Board approved using up to the prior year trust earnings to off-set the cost of Retiree Health Benefit Premiums. Since trust earnings for last year were negative, the District budgeted \$0 as a contribution from the trust. This item will be brought before the Retirement Trust Board in October.

Pension Costs

There is good news and bad news on the pension front. Good news is that we top out at the rate increases for both PERS and STRS and these rates are incorporated in the budget. The bad news is the rates are the highest ever and the investments for both PERS and STRS have significant losses. So far, we haven't seen projected rates increases for these market losses. Staff can remember when the PERS rate was 0% and the STRS rate was 8.25%--how things have changed! Following are the projected rates for both PERS and STRS:

	2020-21	2022-23	2023-24	2024-25	2025-26
Cal PERS Employer Rate	22.91%	25.37%	25.20%	24.60%	23.70%
Cal STRS Employer Rate	16.92%	19.10%	19.10%	19.10%	19.10%

Federal Funds

Over the last several years, the District has received \$122.4 million of Federal Funds to support students, backfilling of lost revenue, technology for students, additional construction costs related to COVID, student aid, food insecurity needs, and employee compensation related to COVID. Below is an overview of the COVID-19 funding and the remaining balance of \$21.6 million as of July 1, 2022.

Description	Allocation	Spent	July 1, 2022 Balance
HEERF Student Aid	\$48,615,477	\$45,612,576	\$3,002,901
HEERF Institution Portion	66,865,316	52,282,903	14,582,413
HEERF Minority Serving Institutions	6,921,089	2,871,357	4,049,732
TOTAL	\$122,401,882	\$100,766,836	\$21,635,046

ECONOMY

In School Services' Community College Update posted August 29, 2022, they published an article titled "Improving Economic Indicators at the Start of the Fiscal Year." In the article, they reference the Department of Finance's August 2022 Finance Bulletin which indicated decelerating inflation, on-going strong labor conditions, and slowing revenues to start the year. Headline inflation is down from 9.1% in June, to 8.5% in July. They also point out that transportation costs, including gasoline, is down from 19.4% in June to 16.4% in July, with correlating declines in the price of a tank of gas.

The US unemployment rates continue to fall and hit the pre-pandemic low of 3.5%. California continues to experience record-low unemployment, with the jobless rate at 3.9%, adding jobs in most sectors. With these robust employment numbers, California has recovered about 97.3% of jobs lost during March and April 2020.



Federal interest rates remain front and center, and the Federal Reserve has and is expected to continue to raise interest rates to keep inflation down. There is debate as to whether we are in a recession or one is on the horizon, but untamed inflation impacts the labor market and housing. Rising interest rates are also concerning because they typically correlate to higher rates of joblessness, decreased consumer and business spending, and impact on housing affordability.

For July, the first month of the fiscal year, state General Fund revenues fell short of forecasts, with July cash receipts 12.1% below the forecast, largely due to lower personal income tax receipts. While July is usually not a critical month for tax cash receipts, the impact of withholding taxes, which fell short of projections for the past two months is something that should be monitored. Sales and use taxes and other cash receipts were below forecasts for July, while corporate tax receipts were the lone area above forecasts.

Even though the School Services article talks about improving economic indicators at the start of the fiscal year, the LAO's warning that the State's General Fund is likely to face a budget deficit by 2025-26 is something we should pay attention to. While the District is in excellent fiscal shape at this time, if the District does not improve enrollments, and the state goes into a serious recession (similar to 2008), our fiscal position could turn on a dime. A balanced approach of building reserves, increasing enrollments, and monitoring expenditures will help the District weather an economic downturn.

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 campus executive team. Each year, the 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 governance committees with responsibilities related to campus fiscal 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 three times per year) including end of Q1 and overview of the Board-approved budget (October/November), mid-year review after Q2 as well as budget proposal development expectations (February/March) based on program and functional departmental reviews, and fiscal closeout requirements reflecting Q3 expenditures and tentative budget analysis (May/June) to ensure budgets are being properly managed, procurements and budget payments are being made in a timely manner, and all are aligned with the institution's set priorities/direction.

The college is carefully monitoring enrollment trends and their impact on the college's fiscal and human assets. Effective enrollment strategies, and intentional cost containment decisions, will remain the focus of prudent public funding stewardship at Cypress for the foreseeable future. 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 sustainable staffing levels, establish judicious 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 College 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 request for resources is submitted to the Planning and Budget Steering Committee (PBSC), which is co-chaired by 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 recommendations to the President for consideration or action, after consultation with appropriate constituent groups. The PAC meets twice a month, addressing agenda items from the College's respective 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 and Facility Planning Committee which have representation from multiple campus constituencies, including faculty, classified staff, management, and students.

Consistent with District processes, the Budget and Facility Planning 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 Committee coordinates and approves the priority list for classified and management positions and makes recommendations to the President 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. The Director of Administrative Services collaborates 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 Resource Allocation Model (RAM) continues to be a major focus of NOCE's resource planning efforts. The resource allocation model provides transparency in understanding NOCE's revenue sources and a framework for enrollment management from the fiscal perspective. NOCE continues to 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 2022-23 as well as, for comparison, the actuals for fiscal year 2021-22 are provided below. A multi-year comparison is provided in Appendix B.

SUMMARY 2022 - 2023

	2022/2023 Budget	Budget as a % of Expenditures	2021/2022 Actual	Actual as a % of Expenditures
Beginning Balance	\$ 133,812,405		\$ 107,348,667	
* Prior Year Net Adjustments			4,053,654	
Adjusted Beginning Balance	\$ 133,812,405		\$ 111,402,321	
Revenues:				
Federal Revenue	25,793,330	6.24%	33,702,888	11.00%
State Revenue	235,550,460	57.00%	169,188,345	55.20%
Local Revenue	130,358,659	31.55%	136,338,411	44.48%
Total Revenues	391,702,449	94.79%	339,229,644	110.68%
Expenditures:				
Academic Management Salaries	11,613,022	2.81%	10,807,660	3.53%
Full-Time Faculty Salaries	73,150,157	17.70%	66,852,944	21.81%
Part-Time Faculty Salaries	29,730,847	7.19%	34,417,795	11.23%
Total Academic Salaries	114,494,026	27.70%	112,078,399	36.57%
Classified Management Salaries	12,408,772	3.01%	10,558,706	3.46%
Classified Staff Salaries	57,313,497	13.87%	53,854,009	17.57%
Confidential Staff Salaries	1,559,793	0.38%	1,444,974	0.47%
Hourly Staff Salaries	8,587,281	2.08%	9,815,231	3.21%
Total Classified Salaries	79,869,343	19.34%	75,672,920	24.71%
Employee Benefits	75,081,208	18.17%	71,202,437	23.23%
Total Salaries and Benefits	269,444,577	65.21%	258,953,756	84.51%
Supplies and Materials	14,118,194	3.42%	4,694,165	1.53%
Other Operating Expenses	86,407,177	20.90%	29,132,211	9.49%
Capital Outlay	43,246,411	10.47%	13,703,003	4.47%
Total Expenditures	413,216,359	100.00%	306,483,135	100.00%
Other Sources/(Uses):				
Interfund and Other Transfers In	4,035,705		7,748,893	
Debt Retirement	(63,785)		(63,425)	
Interfund and Other Transfers Out	(10,570,705)		(13,457,908)	
Student Financial Aid	(5,496,203)		(4,563,985)	
Total Other Sources/(Uses)	(12,094,988)		(10,336,425)	
Adjusted Ending Balance/Contingency	\$ 100,203,507		\$ 133,812,405	

* Prior year adjustments to fulfill 311 reporting requirements: an adjustment to enrollment fee A/R from CC; 20-21 apportionment A/R adj.; 19-20 apportionment revenue receivable; reverse expense for SERP to be posted in FY21-22; adjust cash at County in OCEIP to FMV per GASB (unrealized/gain/loss on investments) were required to be posted for final 311 reporting purposes, as part of audit activities.

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

2022 - 2023

	Unrestricted Funds	Restricted Funds	Total General Fund Budget
Beginning Balance	\$ 124,988,817	\$ 8,823,588	\$ 133,812,405
Cumulative Categorical Settle-ups*	(1,463,581)	1,463,581	-
Adjusted Beginning Balance	\$ 123,525,236	\$ 10,287,169	\$ 133,812,405
Revenues:			
Federal Revenue		25,793,330	25,793,330
State Revenue	144,593,233	90,957,227	235,550,460
Local Revenue	124,228,649	6,130,010	130,358,659
Total Revenues	268,821,882	122,880,567	391,702,449
Expenditures:			
Academic Management Salaries	9,569,037	2,043,985	11,613,022
Full-Time Faculty Salaries	69,183,392	3,966,765	73,150,157
Part-Time Faculty Salaries	26,110,858	3,619,989	29,730,847
Total Academic Salaries	104,863,287	9,630,739	114,494,026
Classified Management Salaries	9,643,380	2,765,392	12,408,772
Classified Staff Salaries	44,935,504	12,377,993	57,313,497
Confidential Staff Salaries	1,559,793		1,559,793
Hourly Staff Salaries	2,708,840	5,878,441	8,587,281
Total Classified Salaries	58,847,517	21,021,826	79,869,343
Employee Benefits	64,814,129	10,267,079	75,081,208
Total Salaries and Benefits	228,524,933	40,919,644	269,444,577
Supplies and Materials	4,207,635	9,910,559	14,118,194
Other Operating Expenses	43,632,790	42,774,387	86,407,177
Capital Outlay	10,743,002	32,503,409	43,246,411
Total Expenditures	287,108,360	126,107,999	413,216,359
Other Sources/(Uses):			
Interfund and Other Transfers In	3,026,326	1,009,379	4,035,705
Debt Retirement	(63,785)	-	(63,785)
Interfund and Other Transfers Out	(10,570,705)	-	(10,570,705)
Student Financial Aid	(49,530)	(5,446,673)	(5,496,203)
Total Other Sources/(Uses)	(7,657,694)	(4,437,294)	(12,094,988)
Ending Balance/Contingency	\$ 97,581,064	\$ 2,622,443	\$ 100,203,507

* Cumulative Categorical Settle-ups are any amounts that the campuses contributed from their carryover funds towards that program for additional expenses. These are settle up in the Ending Fund Balance analysis annually. This numbers represent 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 2022 - 2023

	New Resource Allocation Model		One-Time Funds		Total Unrestricted General Funds
	11200 (Ongoing) Funds	Self-Supporting Funds	Prior Year (Carryover) Funds	2022-23 Increase to Reserves	
Beginning Balance	\$ -	\$ -	\$ 124,988,817		\$ 124,988,817
Cumulative Categorical Settle-ups*	-	-	(1,463,581)	-	(1,463,581)
Adjusted Beginning Balance	\$ -	\$ -	\$ 123,525,236	\$ -	\$ 123,525,236
Revenues:					
Federal Revenue	-	-	-	-	-
State Revenue	133,688,521	-	-	10,904,712	144,593,233
Local Revenue	120,580,000	3,648,649	-	-	124,228,649
Total Revenues	254,268,521	3,648,649	-	10,904,712	268,821,882
Expenditures:					
Academic Management Salaries	9,569,037	-	-	-	9,569,037
Full-Time Faculty Salaries	69,141,760	-	41,632	-	69,183,392
Part-Time Faculty Salaries	25,863,858	7,000	240,000	-	26,110,858
Total Academic Salaries	104,574,655	7,000	281,632	-	104,863,287
Classified Management Salaries	8,586,407	76,124	980,849	-	9,643,380
Classified Staff Salaries	43,828,923	568,566	538,015	-	44,935,504
Confidential Staff Salaries	1,483,636	-	76,157	-	1,559,793
Hourly Staff Salaries	1,631,488	322,393	754,959	-	2,708,840
Total Classified Salaries	55,530,454	967,083	2,349,980	-	58,847,517
Employee Benefits	63,743,987	327,641	742,501	-	64,814,129
Total Salaries and Benefits	223,849,096	1,301,724	3,374,113	-	228,524,933
Supplies and Materials	1,958,774	588,285	1,660,576	-	4,207,635
Other Operating Expenses	15,952,986	1,731,289	25,948,515	-	43,632,790
Capital Outlay	803,515	116,741	9,822,746	-	10,743,002
Total Expenditures	242,564,371	3,738,039	40,805,950	-	287,108,360
Other Sources/(Uses):					
Interfund and Other Transfers In	2,827,936	198,390	-	-	3,026,326
Debt Retirement	(54,785)	(9,000)	-	-	(63,785)
Interfund and Other Transfers Out	(2,158,533)	-	(8,412,172)	-	(10,570,705)
Student Financial Aid	-	-	(49,530)	-	(49,530)
Total Other Sources/(Uses)	614,618	189,390	(8,461,702)	-	(7,657,694)
Ending Balance/Contingency	\$ 12,318,768	\$ 100,000	\$ 74,257,584	\$ 10,904,712	\$ 97,581,064

* 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 2022-23 increase to reserves are considered one-time funds. The One-Time Funds are not considered ongoing 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

DETAIL - RESTRICTED FUNDS

2022 - 2023

	Categorical Funds	Other Restricted Funds	Total Restricted Fund Budget
Beginning Balance	\$ (1,463,581)	\$ 10,287,169	\$ 8,823,588
Cumulative Categorical Settle-ups*	1,463,581		1,463,581
Adjusted Beginning Balance	\$ -	\$ 10,287,169	\$ 10,287,169
Revenues:			
Federal Revenue	25,645,330	148,000	25,793,330
State Revenue	86,915,080	4,042,147	90,957,227
Local Revenue	1,173,937	4,956,073	6,130,010
Total Revenues	113,734,347	9,146,220	122,880,567
Expenditures:			
Academic Management Salaries	1,566,300	477,685	2,043,985
Full-Time Faculty Salaries	3,966,765	-	3,966,765
Part-Time Faculty Salaries	3,619,489	500	3,619,989
Total Academic Salaries	9,152,554	478,185	9,630,739
Classified Management Salaries	2,439,164	326,228	2,765,392
Classified Staff Salaries	9,661,373	2,716,620	12,377,993
Confidential Staff Salaries	-	-	-
Hourly Staff Salaries	5,489,441	389,000	5,878,441
Total Classified Salaries	17,589,978	3,431,848	21,021,826
Employee Benefits	8,694,042	1,573,037	10,267,079
Total Salaries and Benefits	35,436,574	5,483,070	40,919,644
Supplies and Materials	2,545,681	7,364,878	9,910,559
Other Operating Expenses	41,551,099	1,223,288	42,774,387
Capital Outlay	26,190,696	6,312,713	32,503,409
Total Expenditures	105,724,050	20,383,949	126,107,999
Other Sources/(Uses):			
Interfund and Other Transfers In	13,470	995,909	1,009,379
Debt Retirement	-	-	-
Interfund and Other Transfers Out	-	-	-
Student Financial Aid	(5,446,673)	-	(5,446,673)
Total Other Sources/(Uses)	(5,433,203)	995,909	(4,437,294)
Ending Balance/Contingency	\$ 2,577,094	\$ 45,349	\$ 2,622,443

* 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 2022-23 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 2020–21, 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

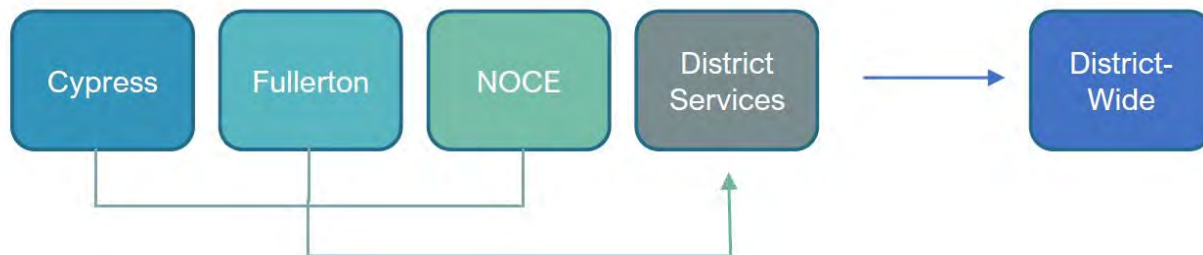
The RAM is a revenue allocation model. It incorporates:

- 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

2022-2023

	DW	DS	CC	FC	NOCE	Total
SCFF Revenues	\$ -	\$ 20,109,227	\$ 77,956,096	\$ 104,302,011	\$ 15,029,734	\$ 217,397,068
Additional applying ECA in 2022-23 also	-	3,093,267	7,441,583	10,348,606	12,557,266	33,440,722
Other Revenues	-	2,076,273	6,961,362	8,270,957	1,675,500	18,984,092
Funding for Districtwide Expenses	11,290,812	(1,060,207)	(4,055,660)	(5,376,685)	(798,260)	-
Net Chargebacks	-	851,795	78,189	233,539	(1,163,523)	-
	11,290,812	25,070,355	88,381,570	117,778,428	27,300,717	269,821,882
Expenses	11,165,812	22,707,371	83,375,500	111,923,719	22,374,963	251,547,365
Contingencies	125,000	1,354,298	2,652,311	2,480,124	1,015,865	7,627,598
	11,290,812	24,061,669	86,027,811	114,403,843	23,390,828	259,174,963
Net Available Revenue	-	1,008,686	2,353,759	3,374,585	3,909,889	10,646,919
Net Transfers In/(Out) to Supplement Self-Supporting Operations	-	-	72,873	-	184,920	257,793
Structural Surplus (Deficit)	\$ -	\$ 1,008,686	\$ 2,426,632	\$ 3,374,585	\$ 4,094,809	\$ 10,904,712
Additional Sources (Uses)						
Amount pulled back to increase Reserves from Emergency Conditions Funding	-	(1,008,686)	(2,426,632)	(3,374,585)	(4,094,809)	(10,904,712)
Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Amount to Pull Back to Increase Reserves

ECA Calculated SCFF	250,837,790
Hold Harmless SCFF	239,933,078
Amount to pull back	<u>10,904,712</u>

Ratios of additional ECA funding	9.25%	22.25%	30.95%	37.55%	
Allocation of amount to be pulled back, by Center	1,008,686	2,426,632	3,374,585	4,094,809	10,904,712

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

	Districtwide		District Services		Cypress College		Fullerton College		N. Orange Cont. Education		Total
	\$	%	\$	%	\$	%	\$	%	\$	%	\$
Revenues											
SCFF 2022-23 Estimated State Apportionment	\$ -	0.00%	\$ -	0.00%	\$ 85,928,361	39.53%	\$ 114,870,644	52.84%	\$ 16,598,063	7.63%	\$ 217,397,068
Revenue Allocation to District Services, 9.25%	\$ -	0.00%	\$ 20,109,227	9.25%	\$ (7,972,265)	39.64%	\$ (10,568,633)	52.56%	\$ (1,568,329)	7.80%	\$ -
Subtotal Revenue, 1	\$ -	0.00%	\$ 20,109,227	9.25%	\$ 77,956,096	35.86%	\$ 104,302,011	47.99%	\$ 15,029,734	6.90%	\$ 217,397,068
Other Unrestricted Revenue	\$ -	0.00%	\$ 352,886	1.86%	\$ 7,644,595	40.27%	\$ 9,176,703	48.34%	\$ 1,809,908	9.53%	\$ 18,984,092
Revenue Allocation to District Services, 9.25%	\$ -	0.00%	\$ 1,723,387	9.25%	\$ (683,233)	39.64%	\$ (905,746)	52.56%	\$ (134,408)	7.80%	\$ -
Subtotal Revenue, 2	\$ -	0.00%	\$ 2,076,273	10.94%	\$ 6,961,362	36.67%	\$ 8,270,957	43.56%	\$ 1,675,500	8.83%	\$ 18,984,092
Subtotal Revenue, 3	\$ -	0.00%	\$ 22,185,500	9.39%	\$ 84,917,458	35.92%	\$ 112,572,968	47.62%	\$ 16,705,234	7.07%	\$ 236,381,160
Contribution towards Districtwide Expenditures	\$ 11,290,812	100.00%	\$ (1,060,207)	-9.39%	\$ (4,055,660)	-35.92%	\$ (5,376,685)	-47.62%	\$ (798,260)	-7.07%	\$ -
Subtotal Revenue, 4	\$ 11,290,812	4.78%	\$ 21,125,293	8.93%	\$ 80,861,798	34.21%	\$ 107,196,283	45.35%	\$ 15,906,974	6.73%	\$ 236,381,160
Chargebacks between budget centers											
FC Chargebacks	\$ -						\$ 233,539		\$ (233,539)		\$ -
CC Chargebacks	\$ -				\$ 261,467				\$ (261,467)		\$ -
NOCE Chargebacks	\$ -		\$ (183,871)		\$ (40,520)				\$ 224,391		\$ -
DS Chargebacks	\$ -		\$ 1,035,666		\$ (142,758)				\$ (892,908)		\$ -
Net Chargebacks	\$ -		\$ 851,795		\$ 78,189		\$ 233,539		\$ (1,163,523)		\$ -
Final Revenue Allocation	\$ 11,290,812	4.78%	\$ 21,977,088	9.29%	\$ 80,939,987	34.24%	\$ 107,429,822	45.45%	\$ 14,743,451	6.24%	\$ 236,381,160
Expenditures											
Position Control Expenses	\$ -	0.00%	\$ 18,038,090	9.78%	\$ 65,539,175	35.55%	\$ 84,724,243	45.95%	\$ 16,073,076	8.72%	\$ 184,374,584
Personnel Costs outside of Position Control	\$ -	0.00%	\$ 540,158	0.29%	\$ 11,475,429	6.22%	\$ 20,499,711	11.12%	\$ 5,519,904	2.99%	\$ 38,035,202
Other Operating Expenses	\$ 11,290,812	30.71%	\$ 5,483,421	14.91%	\$ 9,013,207	24.52%	\$ 9,179,889	24.97%	\$ 1,797,848	4.89%	\$ 36,765,177
Total Expenditures	\$ 11,290,812	4.36%	\$ 24,061,669	9.28%	\$ 86,027,811	33.19%	\$ 114,403,843	44.14%	\$ 23,390,828	9.03%	\$ 259,174,963
Total Net Available Revenue	\$ -	0.00%	\$ (2,084,581)	9.15%	\$ (5,087,824)	22.32%	\$ (6,974,021)	30.60%	\$ (8,647,377)	37.94%	\$ (22,793,803)
Intrafund Transfers In/Out (To supplement Exp.)											
Intrafund Transfer In to 11200	\$ -		\$ -		\$ 72,873		\$ -		\$ -		\$ 72,873
Intrafund Transfer Out from 11200	\$ -		\$ -		\$ -		\$ -		\$ (13,470)		\$ (13,470)
Intrafund Transfer In to Self-Supporting	\$ -		\$ -		\$ -		\$ -		\$ 198,390		\$ 198,390
Intrafund Transfer Out from Self-Supporting	\$ -		\$ -		\$ -		\$ -		\$ -		\$ -
Total Intrafund Transfers	\$ -		\$ -		\$ 72,873		\$ -		\$ 184,920		\$ 257,793
Final Net Available Revenue	\$ -	0.00%	\$ (2,084,581)	9.25%	\$ (5,014,951)	22.25%	\$ (6,974,021)	30.95%	\$ (8,462,457)	37.55%	\$ (22,536,010)

REVENUES



For fiscal year 2022-23, the District expects to have \$269.8 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	\$ 15,867,797
Base Allocations	
Credit FTES	116,717,036
Special Admit	3,073,195
Non-Credit FTES	7,168,526
CDCP	<u>7,076,506</u>
Total Basic + Base Allocations	149,903,060
Supplemental	42,028,370
Student Success	<u>25,465,638</u>
SCFF Projected Earned Allocation	<u>\$ 217,397,068</u>
Additional Funding Resulting from Applying the Emergency Conditions Allowance in 2022-23	<u>33,440,722</u>
Total Projected SCFF Funding	<u>\$ 250,837,790</u>
Amount to be used to help increase reserves	<u>(10,904,712)</u>
2022-23 SCFF Hold Harmless Allocation	<u>\$ 239,933,078</u>



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 PI. 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 applied for that allowance since FY 19-20 and expects to use that allowance for the upcoming academic year as well. The emergency conditions allowance for 2022-23 requires District's to meet certain conditions, including committing to increasing the Board Policy reserves level to be able to cover 2 months of total general fund operating expenditures, which equates to ~15-17% of expenditures. The use of this allowance, along with increases to the rates in the SCFF, results in projected calculated SCFF funding moving above the Hold Harmless levels for two years, 2022-23 as well as 2023-24. Therefore, the additional funding received as a result of the application of the emergency conditions allowance will be used to supplement the RAM and to help meet the required increase to the District's Board Policy reserves.
- 20-21 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 21-22 submitted data.
- The allocated SCFF revenue is limited to the earned revenue. The projected additional funding resulting from participation in the 2022-23 emergency conditions allowance has been added to the RAM.

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. The following COLAs have been applied so far:

- 2018-19 2.71%
- 2019-20 3.26%
- 2020-21 0.00%
- 2021-22 5.07%
- 2022-23 6.56%

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 provision was extended to fiscal year 2024-25. Thereafter, it will become a fixed number and will become a funding “floor”. Districts will then receive no less than this amount in future years. This “floor” will not have any future COLA-based increases applied to it. Districts will then only realize the impact of COLA on their SCFF funding by increasing FTES and headcounts above the levels that will be applied when the funding “floor” is calculated.

ADDITIONAL SCHEDULES PROVIDED IN APPENDIX A

- 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.

	Districtwide		District Services		Cypress College		Fullerton College		N. Orange Cont. Ed.		Total
	\$	%	\$	%	\$	%	\$	%	\$	%	\$
State Revenue											
Enrollment Fee Waiver	\$ -	0.0%	\$ -	0.0%	\$ 202,610	37.4%	\$ 281,790	52.0%	\$ 57,123	10.5%	\$ 541,523
Full-Time Faculty Hiring Funds 2018-19	\$ -	0.0%	\$ -	0.0%	\$ 539,233	37.4%	\$ 749,967	52.0%	\$ 152,028	10.5%	\$ 1,441,228
Part-Time Faculty Office Hours	\$ -	0.0%	\$ -	0.0%	\$ 430,270	37.4%	\$ 598,422	52.0%	\$ 121,308	10.5%	\$ 1,150,000
Part-Time Faculty Health Insurance	\$ -	0.0%	\$ -	0.0%	\$ 18,708	37.4%	\$ 26,018	52.0%	\$ 5,274	10.5%	\$ 50,000
Part-Time Faculty Compensation	\$ -	0.0%	\$ -	0.0%	\$ 261,904	37.4%	\$ 364,257	52.0%	\$ 73,839	10.5%	\$ 700,000
Lottery	\$ -	0.0%	\$ -	0.0%	\$ 2,014,812	34.4%	\$ 2,985,362	51.0%	\$ 850,036	14.5%	\$ 5,850,210
Mandated Costs	\$ -	0.0%	\$ -	0.0%	\$ 412,492	37.4%	\$ 573,695	52.0%	\$ 116,295	10.5%	\$ 1,102,482
Total	\$ -	0.0%	\$ -	0.0%	\$ 3,880,029	35.8%	\$ 5,579,511	51.5%	\$ 1,375,903	12.7%	\$ 10,835,443
Self-Supporting/Local Revenue											
Allocated from DW Activity											
Interest & Investment Income	\$ -	0.0%	\$ -	0.0%	\$ 374,148	37.4%	\$ 520,367	52.0%	\$ 105,485	10.5%	\$ 1,000,000
Miscellaneous DW	\$ -	0.0%	\$ -	0.0%	\$ 3,741	37.4%	\$ 5,204	52.0%	\$ 1,055	10.5%	\$ 10,000
Sub Total Alloc. From DW Acty	\$ -	0%	\$ -	0%	\$ 377,889	37%	\$ 525,571	52%	\$ 106,540	11%	\$ 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%	\$ 3,000	100%	\$ -	0%	\$ -	0%	\$ 3,000
Miscellaneous	\$ -	0%	\$ 291,550	32%	\$ 71,200	8%	\$ 560,449	60%	\$ 3,492	0%	\$ 926,691
Non-Resident Tuition	\$ -	0%	\$ -	0%	\$ 990,000	40%	\$ 1,500,000	60%	\$ -	0%	\$ 2,490,000
Other Contract Services	\$ -	0%	\$ -	0%	\$ -	0%	\$ 17,785	12%	\$ 124,738	88%	\$ 142,523
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%	\$ 61,336	4%	\$ 1,500,000	89%	\$ 124,227	7%	\$ -	0%	\$ 1,685,563
Return Check Charges	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ 250	100%	\$ 250
Student Records	\$ -	0%	\$ -	0%	\$ 60,000	33%	\$ 118,793	66%	\$ 2,000	1%	\$ 180,793
Vending Commissions	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ 4,000	100%	\$ 4,000
Sub-Total Budget Center Acty	\$ -	0%	\$ 352,886	5%	\$ 3,012,529	49%	\$ 2,551,254	42%	\$ 221,980	4%	\$ 6,138,649
Total	\$ -	0.0%	\$ 352,886	5.0%	\$ 3,390,418	47.0%	\$ 3,076,825	43.0%	\$ 328,520	5.0%	\$ 7,148,649
Carry Over Revenue/Prior Year Adj.											
Interfund Transfers In	\$ -	0.0%	\$ -	0.0%	\$ 374,148	37.4%	\$ 520,367	52.0%	\$ 105,485	10.5%	\$ 1,000,000
Intrafund Transfers In	\$ -	0.0%	\$ -	0.0%	\$ -	37.4%	\$ -	52.0%	\$ -	10.5%	\$ -
Total	\$ -	0.0%	\$ -	0.0%	\$ 374,148	37.0%	\$ 520,367	52.0%	\$ 105,485	11.0%	\$ 1,000,000
Total Unrestricted Revenue	\$ -	0%	\$ 352,886	1.9%	\$ 7,644,595	40.3%	\$ 9,176,703	48.3%	\$ 1,809,908	9.5%	\$ 18,984,092

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

- Enrollment Fee Waivers: 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.
- Full-Time Faculty Hiring Funds 2018-19: 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.
- Part-Time Faculty Compensation: 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 trend of prior year allocations and of our actual FTES, including consideration of funding provided in the 2022-23 enacted State budget. Ongoing funding for the State's reimbursement program for part-time faculty health insurance has been added to the 2022-23 State budget and we've also included an estimate of the impact on the District's reimbursement from those funds.
- Lottery (Unrestricted portion): 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.
- Mandated Costs: Allocation based on funded FTES, as part of a block grant to cover compliance costs incurred during 2022-23. 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

- Districtwide Activity revenues consist primarily of interest earned and are allocated in a manner similar to State Revenues discussed above.
- Budget Center Activity 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.
- Intrafund Transfers 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.



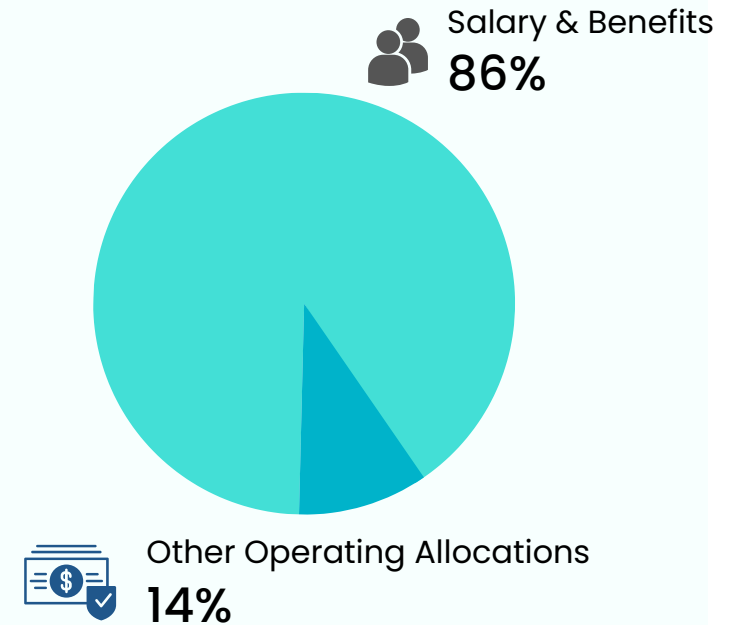
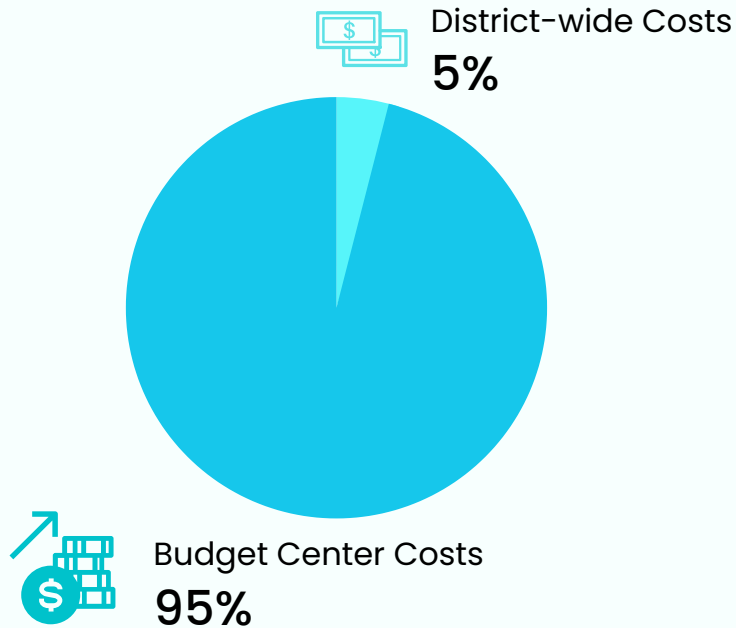
Revenues to the District Office

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.

	Districtwide		District Services		Cypress College		Fullerton College		N. range Cont. Ed.		Total	
	\$	%	\$	%	\$	%	\$	%	\$	%	\$	%
Position Control Salary & Benefits	\$ -	0%	\$ 18,038,090	75%	\$ 65,539,175	76%	\$ 84,724,243	74%	\$ 16,073,076	69%	\$ 184,374,584	71%
Other Operating Expenses Extended Day and Other												
Personnel Salary & Benefits	\$ -	0%	\$ 540,158	2%	\$ 11,475,429	14%	\$ 20,499,711	18%	\$ 5,519,904	23%	\$ 38,035,202	15%
Other Expenses	\$ 11,290,812	100%	\$ 5,483,421	23%	\$ 9,013,207	10%	\$ 9,179,889	8%	\$ 1,797,848	8%	\$ 36,765,177	14%
Total Other Operating Expenses	\$ 11,290,812	100%	\$ 6,023,579	25%	\$ 20,488,636	24%	\$ 29,679,600	26%	\$ 7,317,752	31%	\$ 74,800,379	29%
Total Expenditures	\$ 11,290,812	5%	\$ 24,061,669	9%	\$ 86,027,811	33%	\$ 114,403,843	44%	\$ 23,390,828	9%	\$ 259,174,963	100%



District-wide Expenses

Districtwide expenses are currently ~5% 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)

	Budget 2021-22	Actuals 2021-22	Budget 2022-23
Sabbatical Replacement Costs	\$ 300,000	\$ 61,205.08	\$ 300,000
Related Activity (Additional Duty Days for Faculty)	350,000	391,379.70	350,000
Subtotal 10000's	<u>650,000</u>	<u>\$ 452,584.78</u>	<u>650,000</u>
Retiree Medical Benefits	5,710,679	\$ 5,439,906.18	5,602,204
Contribution from Retiree OPEB Trust	(3,000,000)	\$ (3,000,000.00)	-
Net Retiree Medical Benefits Cost	<u>2,710,679</u>	<u>\$ 2,439,906.18</u>	<u>5,602,204</u>
Part-time Faculty Insurance	215,000	\$ 168,719.08	215,000
Fringe Benefits Clearing	1,000,000	\$ 391,471.77	1,000,000
Adjustments/Fees from STRS	35,000	\$ 48,228.52	40,000
Fees from PERS	3,500	\$ 11,444.26	10,000
Load Banking Benefits Accrual Adjustment	10,000	\$ 76,730.24	15,000
Subtotal 30000's	<u>3,974,179</u>	<u>\$ 3,136,500.05</u>	<u>6,882,204</u>
Other (Memberships for Contract Employees)	6,000	\$ 4,440.00	6,000
Recruiting Budget	40,000	\$ 54,012.99	40,000
Fingerprinting	25,000	\$ 14,953.50	25,000
Sabbatical Bond Reimbursements	3,000	\$ 866.50	3,000
Districtwide Memberships	160,000	\$ 154,819.05	137,000
Audit Expenses	132,000	\$ 124,200.00	132,000
Information & Emergency Communication System	45,000	\$ 44,375.04	45,706
Sewer Expenses	99,000	\$ 31,924.61	99,000
Additional Attorney Expenses	350,000	\$ -	350,000
Waste Disposal	160,000	\$ 133,615.86	160,000
Election Expense	150,000	\$ -	150,000
Ride Share (AQMD)	120,000	\$ 58,160.84	120,000
Student Insurance	212,759	\$ 212,759.00	223,840
Employee Assistance Program	60,000	\$ 23,225.52	60,000
Interest	70,000	\$ 79,312.39	90,000
Life insurance	150,000	\$ 150,000.00	150,000
Mandated Fees from PERS (for reports)	5,350	\$ 350.00	5,350
County Payroll Postage Charges	4,436	\$ 4,647.71	4,650
DW IT Expenses	1,473,601	\$ 1,087,853.33	1,442,062
Subtotal 50000's	<u>3,266,146</u>	<u>\$ 2,179,516.34</u>	<u>3,243,608</u>
FC Child Care Center Contribution (B/A 4/14/09)	250,000	\$ 250,000.00	250,000
Hospitality	140,000	\$ 98,215.53	140,000
Subtotal 70000's	<u>390,000</u>	<u>\$ 348,215.53</u>	<u>390,000</u>
EEO Plan Implementation	25,000	\$ -	25,000
Student Success	100,000	\$ -	100,000
Subtotal 79000's (Contingencies)	<u>125,000</u>	<u>\$ -</u>	<u>125,000</u>
Total Districtwide Expenses	<u>\$ 8,405,325</u>	<u>\$ 6,116,816.70</u>	<u>\$ 11,290,812</u>
STRS on behalf payments from the State		<u>9,148,100.00</u>	
Total		<u>15,264,916.70</u>	

*: 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. Zero for 2022-23 as the Trust Asset value has declined below the level of the District's OPEB Liability.

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 71% 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 2022-23 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.

Classification	FTE	Budgeted Cost	
		(in millions)	%
Full-Time Faculty	542.48	\$ 91.004	49.5%
Classified Staff	531.22	\$ 65.169	35.5%
Confidential Staff	14.75	\$ 2.151	1.2%
Managers - Academic	42.01	\$ 10.348	5.6%
Managers - Classified	53.32	\$ 11.828	6.4%
Executives	6.75	\$ 2.669	1.5%
Temporary Special Positions	5.63	\$ 0.625	0.3%
Grand Total	1,196.16	\$ 183.794	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 2022-23 year is 532.2. Full-time Instructors teaching credit classes, as well as full-time counselor positions are considered towards this obligation.

Full-Time Faculty		
RAM	Categorical	Total
542.48	28.52	571.00

Of the 571 full-time faculty positions we have budgeted, 541 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. 51% of the other operating budgets is for planned additional personnel costs, primarily budgeted for extended day 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 \$30.8 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 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.

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.



CURRENT YEAR GRANT ACTIVITY

2022-2023

Grant	Districtwide	DS	CC	FC	NOCE	Grand Total
AB86 Adult Ed. Regional Consortium					5,929,197	5,929,197
AC Hazard Mitigation Grant Program		150,000				150,000
Adult Ed & Family Literacy Act					977,024	977,024
AS Degree Nursing			17,647			17,647
Basic Needs Centers & Staffing					100,360	100,360
Basic Needs Centers & Staffing S			662,085	975,394		1,637,479
Basic Needs Student Food&Housing			591,713	780,406		1,372,119
BFAP			651,516	958,628		1,610,144
Calculus:A New Equitable Direction			100,000			100,000
CalFresh Outreach	-		8,160	20,313	14,512	42,985
California College Promise AB19			1,456,958	2,111,659		3,568,617
California Humanities				6,000		6,000
CalWorks			534,312	626,929		1,161,241
Campus Safety & Sexual Assault				19,262	4,981	24,243
CARE			324,126	430,754		754,880
CCAP Instru. Material -Dual Enrollment			55,799	39,754		95,553
CCAP STEM Pathways Academy Grant			674,366			674,366
Center of Excellence for Veteran Stud Success				203,908		203,908
Child Dev Training Consortium				27,600		27,600
CIC PCUBED			4,000			4,000
Classified Professional Development		119,490				119,490
College to Career Program					290,000	290,000
COVID - 19 Recovery Block Grant	16,250,000					16,250,000
CSUF GEAR UP Grant		198,198				198,198
CTE Data Unlocked Initiative			830		37,532	38,362
Culturally Competent Faculty PD		100,870				100,870
Dream Resource Liaison Support			267,125	264,417		531,542
Drone Pilot Apprenticeship Grant				499,994		499,994
Drone Pilot Maintenance Program				250,000		250,000
DSPS			1,328,165	2,041,703	1,308,360	4,678,228
EEO Best Practices		208,333				208,333
Employer Engagement Funds				301,305		301,305
English Literacy and Civics Grant					183,316	183,316
EOPS			1,744,651	3,082,870		4,827,521
Financial Aid Technology Grant			54,597	125,034		179,631
FWS			390,588	482,508		873,096
Guided Pathways			917,960	693,041	115,507	1,726,508
HEERF I - CARES - MSI			6,146	-		6,146
HEERF I -CARES Act - Institution				1,155		1,155
HEERF II - CRRSAA - Institution		-		291,643		291,643
HEERF II - CRRSAA - MSI			495,611	4,789		500,400
HEERF II - CRRSAA- Institution					32,086	32,086
HEERF III - ARP - Institution			9,295,219	4,075,304	32,297	13,402,820
HEERF III - ARP - MSI			1,568,073	1,973,614		3,541,687
HRSA HCOP			33,941			33,941
HSI-STEM Project RAISE Grant			10,000	10,000		20,000
HSI-STEM Project RAISER Grant			12,078	13,464		25,542

GRANT DETAIL

2022-23 PROPOSED BUDGET

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Innovation & Effectiveness Grant			199,812			199,812
Job Access/Reverse Commute Grant					38,773	38,773
K-16 Regional Collaborative Grant	150,000					150,000
Learning-Aligned Employment Prog			3,708,124	4,481,745		8,189,869
LGBTQ+		-	107,642	130,387	26,447	264,476
Library Services Platform			12,203			12,203
Mental Health Support			542,748	897,855	102,909	1,543,512
NASA Space Grant			29,510			29,510
NOC Social Entrepren. Collaborative	1,012,216					1,012,216
NSF Advanced Technological Edu.			20,980			20,980
NSF Harnessing Data Revolution			30,878			30,878
Professional Development SF Grant		1,721				1,721
Puente Project			2,346	19,529		21,875
Referee & Lane Technician				12,000		12,000
Staff Diversity	108,105		3,356	9,244	7,308	128,013
Student Equity & Achievement		301,798	6,875,229	6,891,904	2,129,929	16,198,860
Student Retention & Enrollment	1,260,816		1,432,506	2,279,990	435,574	5,408,886
SWI - Local		145,457	1,997,825	1,717,073	602,210	4,462,565
SWP - Regional		35,200	717,381	583,959	701,997	2,038,537
TANF			69,264	94,214		163,478
Telecom Tech Infrastruc Prog (TTIP)		845			1,717	2,562
Title V HSI Prom.Career Pathways			1,184,086	548,783		1,732,869
UCEF-RFA UMOJA Grant				7,000		7,000
UCI Building Energy Assessment			399,985			399,985
Veteran Resource Center Grant			49,075	66,501		115,576
Veteran Resource Center SS			177,719	302,070		479,789
VTEA		9,289	648,583	932,549	267,474	1,857,895
Welding Prog. Improvement Grant				709,219		709,219
Work Independence Self-Advocacy Ed.					545,581	545,581
Workability III Grant					400,000	400,000
Categorical Funds	17,510,816	2,541,522	39,414,918	39,995,470	14,285,091	113,747,817
Administrative Allowance for PELL,SEOG, FWS			277,189	35,248		312,437
Instructional Equipment			1,884,623	2,052,448	992,351	4,929,422
Veteran's Services			16,961	26,436		43,397
Other Restricted Funds			2,178,773	2,114,132	992,351	5,285,256
Child Care Center				462,007		462,007
Food Program				55,874		55,874
General Child Care				419,317		419,317
QRIS Block Grant				13,968		13,968
CCAMPIS Grant				358,782		358,782
Child Development Funds				1,309,948		1,309,948
Cal Grants			1,400,000	2,000,000		3,400,000
Direct Loan			1,600,000	6,700,000		8,300,000
HEERF I -CARES Act - Student Aid			-	2,500		2,500
HEERF II - CRRSAA - Student Aid			-	19,367		19,367
HEERF III - ARP - Student Aid			711,000	2,242,800		2,953,800
Pell			18,300,000	27,000,000		45,300,000
SEOG			314,749	549,089		863,838
SFRF Emergency Fin Aid Assistance			2,338,192	2,308,829	402,692	5,049,713
Student Success Completion Grant			8,061,450	8,819,321		16,880,771
Student Financial Aid Funds			32,725,391	49,641,906	402,692	82,769,989

GRANT DESCRIPTIONS

A brief descriptions 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.
- **Basic Needs Centers & Staffing:** State funding to provide holistic, comprehensive basic needs services and resources to students to support their successful matriculation through the California community college system and beyond.
- **Basic Needs Student Food & Housing:** State funding to help California community colleges provide comprehensive basic needs services to reduce equity and achievement gaps among traditionally underrepresented student populations across California.
- **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.

- **Calculus: A New Equitable Direction:** Funded by the Learning Lab, an initiative of the Governor's Office of Planning and Research and administered by the Foundation for California Community Colleges, this project aims to close equity gaps and increase overall success rate in the Calculus 1 course.
- **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, the goals of this program include increasing the number of high school students enrolling directly in the California Community Colleges, increasing the number of students successfully completing a career educational goal or transferring to universities, and reducing achievement gaps.
- **California Humanities:** Statewide funding to develop an ongoing programming relationship between California Humanities and Fullerton College to increase visibility and strengthen connection with the community and the opportunity to support public humanities programming in an underserved region of California.
- **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.
- **Center for Inclusive Computing – Pathways, Pipeline, Practice (CIC PCUBED):** Funded by the Northeastern University’s Center for Inclusive Computing, passes through CSU, Fullerton to increase transfer, retention, and graduation rates of women in Computer Sciences.
- **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 child care centers and day care homes.
- **Child Care Access Means Parents in School Program (CCAMPIS) Grant:** Federally funded by the U.S. Department of Education to give financial assistance to support or establish campus-based child care programs primarily serving the needs of low-income students in postsecondary education.
- **Child Care Center:** State funding between Fullerton College and Center for Early Childhood Collaboration for not-for-credit classroom instruction and training.
- **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) Instructional Material – Dual Enrollment Grant:** State one-time funding for instructional materials for high school students enrolled in a community college through a College and Career Access Pathways (CCAP) partnership.
- **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 self-sufficient.
- **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)
- **Culturally Competent Faculty Professional Development Funds:** State one-time funding to be expended on professional development efforts that enhance teaching and learning and help ensure equitable opportunities and supports for all students.

- **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.
- **Drone Pilot Apprenticeship Grant:** State funding to support apprenticeship programs in non-traditional, emerging, and innovative sectors to increase the accessibility of sustainable, high-wage jobs for individuals from historically marginalized and underserved backgrounds.
- **Drone Pilot Maintenance Program Grant:** Federal funding to establish new educational programs that teach technical skills used in aviation maintenance, including purchasing equipment to improve existing programs, establish a training and certification program for drone maintenance and repair on campus, develop a new curriculum and purchase tools, supplies, and storage equipment for student use, and develop a Unmanned Aircraft Systems (UAS) Technician Certificate program.
- **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.
- **Employer Engagement Funds:** State funded, passed through Rancho Santiago Community College District, to support expansion of work-based learning opportunities for students, increased student jobs and employment outcomes, and approaches that are more responsive to employer's immediate training needs, particularly with emerging technologies.

- **Equal Employment Opportunities (EEO) / Staff Diversity:** State funding to help districts with diversity issues, such as recruitment and training.
- **Equal Employment Opportunities (EEO) Best Practices:** State one-time funding to support the implementation of best practices for success in promoting equal employment opportunity and faculty and staff diversity at California community colleges.
- **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 child care 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.
- **Hispanic Serving Institutions (HSI)-STEM project Regional Alliance in STEM Education Refined (RAISER) 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 and increase persistence, retention, and graduation rates among participants.

- **Innovation and Effectiveness Grant:** State funded, passes through Santa Clarita Community College District, to broaden the institutionalization of Guided Pathways and develops an aligning strategic approach to enrollment management, as well as enrollment management tools.
- **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.
- **K-16 Regional Collaborative Grant:** Local funding by the Orange County Department of Education (OCDE) to support regional K-16 education collaboratives that create streamlined pathways from high school to postsecondary education and into the workforce.
- **Learning-Aligned Employment Program:** State funding to offer eligible students at public colleges and universities the opportunity to earn money to help defray their educational costs while gaining education-aligned, career-related employment.
- **LGBTQ+:** State funding to support LGBTQ+ students to reduce equity gaps among traditionally underrepresented student groups.
- **Library Services Platform:** State funding to expand implementation of the library services and technology platform, better manage and deliver digital information, and support teaching and learning regardless of a students' chosen modality.
- **Mental Health Support:** State funding to support mental health services and activities, and provide training to students.

- **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.
- **National Science Foundation (NSF) Harnessing Data Revolution (HDR) Grant:** Federal funding to support development of a diverse STEM workforce, expand the participation of diverse students in the Data Science Corps and broaden opportunities to groups, institutions, and geographic regions that are not yet fully represented in STEM disciplines.
- **North Orange County Social Entrepreneurship Collaborative (NOCSEC):** Private funding to support the hardest-to-reach populations and communities in North Orange County with access to entrepreneurial training and mentorship and bolster programming efforts to create jobs, boost economic development, and create new pathways to entrepreneurship across Orange County.
- **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, full-time 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.
- **SFRF (State Fiscal Recovery Funds) Emergency Financial Assistance:** Federal funding to provide emergency financial assistance to low-income California community college students.
- **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, passed 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.
- **University of California, Irvine Building Energy Assessment for Commercial:** Federal funded, passes through University of California, Irvine, to create curriculum, training program, synergistic program and hands-on support for engineering students and community college students to learn and apply deep knowledge of sustainably (energy efficiency, waste stream reductions) advanced manufacturing.
- **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 faces 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 one-time. 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 and will be working to increase this to 15-17% in line with updated requirements included in the 2022-23 emergency conditions allowance.

* 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>	<u>NOCE</u>	<u>Total</u>
Nonspendable Fund Balance						
Reserved Fund Balance						
Revolving Cash	150,000.00					150,000.00
Inventory	105,792.46					105,792.46
Total	<u>\$ 255,792.46</u>	-	-	-	-	<u>\$ 255,792.46</u>
Restricted Fund Balance						
Restricted Programs						
Health Services			102,733.69	439,868.40		542,602.09
Instructional Equipment			1,634,623.33	1,052,447.58	505,874.44	3,192,945.35
Parking			(405,600.24)	(53,175.37)	679,778.23	221,002.62
Lottery			1,358,868.43	3,241,855.19	1,522,060.93	6,122,784.55
Veterans Services			16,960.98	21,435.70		38,396.68
Admin Allowance			277,189.39	(107,752.00)		169,437.39
Total	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,984,775.58</u>	<u>\$ 4,594,679.50</u>	<u>\$ 2,707,713.60</u>	<u>\$ 10,287,168.68</u>
Committed Fund Balance						
STRS & PERS Cost	6,337,728.00					6,337,728.00
Total	<u>\$ 6,337,728.00</u>	-	-	-	-	<u>\$ 6,337,728.00</u>
Assigned Fund Balance						
Legal Expenses	100,000.00					100,000.00
Facility Emergency	130,000.00					130,000.00
Elections Expense	150,000.00					150,000.00
Safety Budget		15,915.38				15,915.38
Activities Assigned by Center *		2,228,304.00	18,950,697.00	14,967,780.00	13,541,802.00	49,688,583.00
One-Time Funds to be Allocated **	1,000,000.00	2,994,829.00	3,120,000.00	4,240,000.00	640,000.00	11,994,829.00
One-Time Funds Allocated **	648,028.05	1,266,577.93	1,220,714.80	3,071,177.18	784,133.41	6,990,631.37
Total	<u>\$ 2,028,028.05</u>	<u>\$ 6,505,626.31</u>	<u>\$ 23,291,411.80</u>	<u>\$ 22,278,957.18</u>	<u>\$ 14,965,935.41</u>	<u>\$ 69,069,958.75</u>
Uncommitted Fund Balance						
Board Policy	14,870,000.00					14,870,000.00
Unallocated Resources	17,612,711.00					17,612,711.00
21-22 SCFF HH	9,930,712.00					9,930,712.00
Budget Center:						-
11100 Fund		4,023,168.51	12,819,532.30	7,810,366.14	9,703,267.91	34,356,334.86
11200 Settle-up of OTF costs		40,000.00				40,000.00
Settle-up of RAM		1,493,218.00	1,978,323.00	1,717,925.00	(7,193,972.00)	(2,004,506.00)
Emergency Conditions Funding		2,120,059.00	4,162,790.00	5,708,781.00	10,927,930.00	22,919,560.00
CY Settle-Up of Categoricals		192.16	(9,948.09)	(269,291.87)	104,575.91	(174,471.89)
Assigned by Center		(2,228,304.00)	(18,950,697.00)	(14,967,780.00)	(13,541,802.00)	(49,688,583.00)
Total	<u>\$ 42,413,423.00</u>	<u>\$ 5,448,333.67</u>	<u>\$ 0.21</u>	<u>\$ 0.27</u>	<u>\$ (0.18)</u>	<u>\$ 47,861,756.97</u>
Total Ending Fund Balance	<u>\$ 51,034,971.51</u>	<u>\$ 11,953,959.98</u>	<u>\$ 26,276,187.59</u>	<u>\$ 26,873,636.95</u>	<u>\$ 17,673,648.83</u>	<u>\$ 133,812,404.86</u>

** : 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, 2022

	<u>8 jgffjWk jde</u>	<u>DS</u>	<u>CC</u>	<u>FC</u>	<u>NOCE</u>	<u>Total</u>
Balance of Allocated One-Time Funds P/Ys:						
Capital Expenses						
ADA			475,827.00		247,771.69	723,598.69
Campus Priorities					42,479.93	42,479.93
Diversity Programs	2,070.09					2,070.09
Equipment		316,030.36				316,030.36
Foundations				75,262.89		75,262.89
HR Banner Projects		37,690.31				37,690.31
Hunger Initiative			100,000.00		6,570.47	106,570.47
Institutional Capacity	23,264.00					23,264.00
Professional Development Program	192,542.18			14,161.13		206,703.31
Safety	300,000.00					300,000.00
Business Process Analysis	130,151.78					130,151.78
Campus Priorities			302,423.22	1,000,000.00		1,302,423.22
Local Funding Requests		454,602.76		1,224,456.18	356,784.37	2,035,843.31
Outreach/Recruitment/Onboarding/Advertising			20,753.67	48,264.84		69,018.51
Pathways Support				121,002.73		121,002.73
Strategic Plan Allocation			35,000.00	35,000.00	1,500.00	71,500.00
Strategic Plan Allocation			110,000.00	110,000.00	40,000.00	260,000.00
Student Success Funds - Online Education			69,741.00			69,741.00
Student Success Funds - Supplemental Instruction				409,669.55		409,669.55
Student Success Funds - Universal Design					89,026.95	89,026.95
Technology - Microsoft 365 Collaboration		232,656.25				232,656.25
Title IX		225,598.25				225,598.25
Website Modifications				17,863.71		17,863.71
Subtotal Balance of PY Allocations	648,028.05	1,266,577.93	1,113,744.89	3,055,681.03	784,133.41	6,868,165.31
Allocation of Add'l One-Time Funds 21/22:						
CC Pilot Internship Program: Legacy/Puente			6,969.91			6,969.91
Assist with Fraudulent Student Investigation activities			100,000.00	15,496.15		115,496.15
Subtotal Additional Allocations	-	-	106,969.91	15,496.15	-	122,466.06
Funds already allocated	648,028.05	1,266,577.93	1,220,714.80	3,071,177.18	784,133.41	6,990,631.37
Add'l One-Time Funds to be Allocated						
SERP Final Installment	1,000,000.00					1,000,000.00
5-Yr Cyber Security Plan		2,994,829.00				2,994,829.00
Campus Enrollment Support			3,120,000.00	4,240,000.00	640,000.00	8,000,000.00
Subtotal Additional Allocations	1,000,000.00	2,994,829.00	3,120,000.00	4,240,000.00	640,000.00	11,994,829.00
Total	\$ 1,648,028.05	\$ 4,261,406.93	\$ 4,340,714.80	\$ 7,311,177.18	\$ 1,424,133.41	\$ 18,985,460.37

Nonspendable Fund Balance

Revolving Cash: 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.

Health Services: 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.

Instructional Equipment: Funds remaining from allocations by the state for instructional equipment.

Parking: 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.

Lottery: 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.

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

Administrative Allowance: 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 continued 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

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

Unallocated Resources – Districtwide: 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.

Unallocated Resources – Budget Centers: 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 operations 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 2022-23 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.

Funding has been provided for approved requests for supplementary funding from District Services departments. Funding is being provided for the planned ceremonies at each campus for the investiture of Dr. Byron D. Clift Breland as the Chancellor of NOCCCD. Additionally, the District Services departments have continued to focus on improving their use



of technology in support of services. Finance & Facilities is focused on updating its use of software to support facilities space management, procurement, and internal controls and on updating its conference room technology. Funding is also provided to supplement ongoing COVID-19 reporting needs. Human Resources continues with various projects to increase automation of processes, support for HR initiatives and activities, and diversity and equity-focused programs. Funding is also being provided for assistance with completing the search to fill the Fullerton College President position. The Public Information Office is seeking to implement software to manage increasing numbers of requests for information. Funding is also provided for the approved update of the District website. Educational Services & Technology is seeking to complete the migration to Microsoft 365 as well as to continue with evolving customer relationship solutions. Additionally, with the expanding use of technology, funding is being provided in support of cyber evaluations.

DISTRICT SERVICES

District Services Carryover Beginning Balance	\$ 11,953,960.00
Restricted Fund Balance	\$ -
Districtwide Allocation	
Safety Budget	(15,915.00)
Total Districtwide Allocation	<u>\$ (15,915.00)</u>
One-Time Fund Allocations	
Equipment	(316,030.00)
HR Banner Projects	(37,691.00)
Local Funding Requests	(454,603.00)
Technology - Microsoft 365 Collaboration	(232,656.00)
Title IX Compliance	(225,598.00)
5-Yr Cyber Security Plan	(2,994,829.00)
Total One-Time Fund Allocations	<u>\$ (4,261,407.00)</u>
Assigned by Center	
Carryover of PO's still in process from prior year	(449,924.00)
CO Investiture Ceremonies	(45,000.00)
F&F Facilities Dabblespace Software	(74,000.00)
F&F Facilities Onuma Software	(24,000.00)
F&F Purchasing On-line Procurement System	(4,000.00)
F&F Risk Management Temporary COVID Support	(50,000.00)
F&F Internal Audit Anonymous Reporting Tool	(5,000.00)
F&F Conference Room Update	(40,000.00)
HR Benefits & Wellness	(50,000.00)
HR Diversity and Compliance	(85,000.00)
HR Employee & Labor Relations	(5,000.00)
HR Professional Development	(2,000.00)
HR Talent Acquisition	(50,000.00)
HR Temporary Special Project Coordinator	(109,380.00)
HR Fullerton College President Search Services	(50,000.00)
HR Future Instructor Training Program	(30,000.00)
HR Faculty Fellows Program	(60,000.00)
HR Curriculum Development Seminar	(15,000.00)
PIO Public Records System	(60,000.00)
PIO Website	(400,000.00)
ES&T Microsoft 365 Collaboration	(170,000.00)
ES&T Customer Relationship Solution	(150,000.00)
ES&T Cyber Evaluation	(300,000.00)
Total Assigned by Center	<u>\$ (2,228,304.00)</u>
Carryover Remaining Balance	<u><u>\$ 5,448,334.00</u></u>

CYPRESS COLLEGE

For fiscal year 2021-22, Cypress College ended the fiscal year with an ending fund balance of \$26,276,188, of which \$2,984,766 is associated with restricted funds, and \$4,340,715 are One-Time Fund allocations. The remaining carryover balance of \$18,950,697 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 to invest in instructional and operational improvements. The college is heavily reliant upon the revenues generated by our partnership with the swap meet to fund carryforward budget activities.

Included in our fund balance are contributions from the District One-Time Funds (\$4,340,715) to address fraudulent student investigations, college enrollment support, various capital ADA improvements, the hunger initiative for our students with food insecurity, strategic plan allocations for DEIA, and various campus and institutional priorities.

For fiscal year 2022-23, the ending fund balance available has increased considerably versus the prior year's ending fund balance due to a combination of on-going pandemic related factors, including limited in-person classes/operations and an influx of federal funds attributable to the Higher Education Emergency Relief Funds (HEERF). Cypress College continues to utilize the approximately \$29.5 million received in federal funds to support our remote instructional needs and our response to

the global pandemic. The support of these federal funds continues to allow 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 a continued limited presence on campus, the college experienced reduced expenditures in energy consumption, custodial supplies, office supplies, and general maintenance activities.

The remaining balance of the college carry over funds (\$18,950,697) contains some carryover of POs in process at the end of the 2021-22 fiscal year, departmental budget carryforward as part of the college's budgeting expenditure 2-year cycle, and prior One-Time Fund program allocations. The remaining \$16,906,337 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.

The college continues to fund a college emergency reserve fund, equal to 5% of the college operating budget, or \$4,160,000. This reserve will be considered a "rainy day" fund and will be reserved for emergency purposes only and not available for discretionary use. This reserve is an important element in the college's sound budgeting practices to provide greater stability and an initial component to sustainability as we continue our efforts to counteract the trend of lower enrollment and corresponding fewer revenues traditionally received through tuition and fees, and the State's Student Centered Funding Formula.

CYPRESS COLLEGE

Cypress College Carryover Beginning Balance

Restricted Fund Balance	\$ 26,276,188.00
One-Time Fund Allocations	\$ (2,984,776.00)
Assist with Fraudulent Student Investigations	(100,000.00)
Campus Enrollment Support	(3,120,000.00)
Capital Expenses - ADA	(475,827.00)
Hunger Initiative	(100,000.00)
Institutional Capacity	(302,423.00)
Outreach/Recruitment/Onboarding/Advertising	(20,754.00)
Pilot Internship Program for Legacy/Puente	(6,970.00)
Strategic Plan Allocation for DEIA	(145,000.00)
Student Success Funds - Online Education	(69,741.00)
Total One-Time Fund Allocations	<u>\$ (4,340,715.00)</u>
Assigned by Center	
Carryover of PO's still in process from prior year	(249,147.00)
2021/22 Departmental Budget Carryforward (2 year cycle)	(1,463,445.00)
Prior One-Time Funding Program Allocations	(331,768.00)
Distance Education Program	(150,000.00)
STEM2 Program	(351,191.00)
International Students Program (via Non-Resident Tuition)	(455,099.00)
Dual Enrollment Program Support	(340,545.00)
Foundation Position Support	(200,000.00)
Learning Resource Center Tutoring Support	(350,000.00)
2021/22 Adjustments for Campus Safety Operations	(405,600.00)
2022/23 Adjustments for Campus Safety Operations	(389,149.00)
Campus Wide Institutional Support	(4,604,753.00)
Capital Outlay/Campus Improvements/Infrastructure	(3,000,000.00)
2022/23 Operational Contingency (Extended Day, Operations, & Campus Priorities)	(2,500,000.00)
Establish Permanent Campus Emergency Fund @ 5% of Operating Expenses	(4,160,000.00)
Total Assigned by Center	<u>\$ (18,950,697.00)</u>
Carryover Remaining Balance	<u><u>\$ -</u></u>

FULLERTON COLLEGE

Fullerton College ended fiscal year 2021-22 with an ending fund balance of \$26,873,637, of which \$4,594,680 is associated with restricted funds. The remaining carryover balance of \$22,278,957 is assignable for campus uses. The significant increase in ending fund balance was attributed to the one-time CARES and District-wide Hold-Harmless 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 2022-23 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 support, and personnel and budget center contingencies.

FULLERTON COLLEGE

Fullerton College Carryover Beginning Balance

Restricted Fund Balance \$ 26,873,637.00

One-Time Fund Allocations \$ (4,594,680.00)

Assist with Fraudulent Student Investigations	(15,496.00)
Campus Enrollment Support	(4,240,000.00)
Foundation Support	(75,263.00)
Staff Development Program	(14,161.00)
Institutional Capacity - Campus Priorities	(1,000,000.00)
Local Funding Requests	(1,224,456.00)
Local Funding Requests - Program Review	-
Outreach/Recruitment/Onboarding/Advertising	(48,265.00)
Pathways Support	(121,003.00)
Strategic Plan Allocation for DEIA	(145,000.00)
Supplemental Instruction and Student Support	(409,669.00)
Web Design	(17,864.00)
Total One-Time Fund Allocations	\$ (7,311,177.00)

Assigned by Center

Carryover of PO's still in process from prior year	(367,068.00)
Program Review Allocation	(1,513,595.00)
International Students Allocation	(461,930.00)
Institutional Support -- Athletic Programs	(300,000.00)
Accreditation Support	(86,020.00)
Computer Replacement Program	(500,000.00)
Extended Day Contingencies	(2,000,000.00)
Campus-Wide Institutional Support	(600,000.00)
Child Development School & Campus Safety Report Support	(301,160.00)
Capital Outlay Holding	(7,000,000.00)
Campus Improvements/Swing Space	(493,895.00)
Campus-wide Departmental Commitments	(1,344,112.00)
Total Assigned by Center	\$ (14,967,780.00)

Carryover Remaining Balance \$ -

NOCE

NORTH ORANGE CONTINUING EDUCATION

NOCE ended fiscal year 2021-22 with an ending fund balance of \$17,673,649, of which \$2,707,714, is associated with restricted funds. The remaining unrestricted carryover balance of \$14,965,935 is assignable for campus uses. The significant increase in ending fund balance is due to vacant positions that were unable to be filled during the past year and an additional \$640,000 one-time allocation received specifically for campus enrollment support. 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 non-recurring nature and to backfill the deficit for ongoing expenses while the school is working on enrollment recovery. 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 2022-2023, carryover funds will continue to be invested to support enrollment recovery. Prior to the pandemic, NOCE was experiencing a decline in enrollment, and it continued to decline at a higher rate during the past two years due to the impact of COVID-19 specifically on the student populations served by NOCE. The main focus for this year and the coming years is to increase student retention

rates and enrollment. Each instructional program and student service department has created strategies to re-engage former students and retain current students, which will be funded by one-time resources. To increase community awareness of NOCE offerings, \$314,871 has been allocated for continued website support which includes advertising, media buy, and web analytics. To support the student onboarding process by removing barriers for students enrolling in NOCE classes and services \$640,000 has been designated for this purpose. In addition, in order to meet evolving needs of NOCE students, create new course offerings, and build a sustainable structure for distance education and remote student services \$839,935 is designated to support this instructional enrollment recovery strategy.

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). Additionally, NOCE has set aside funds to support the efforts of Cypress College and Fullerton College to provide hot-meal services to the students attending classes at the Cypress and Wilshire continuing education centers.

One-time and carryover funds will continue to support NOCE's DEIA efforts, staff and faculty professional development, and various other operational activities such as technology upgrades and facility improvements.

To summarize, the one-time funds will be used for the purposes for which they were designated. The remaining funds may be used to pay other expenses deemed a priority. The remaining amount of \$8,198,060 is being reserved for future personnel and operating contingencies to support any structural deficit that may occur during the enrollment recovery phase. If the need arises for the reallocation of funds as designated below, the process will be done in consultation with the appropriate shared governance bodies, such as Budget and Facility Planning Committee, Academic Senate, and President's cabinet to maximize engagement and equitable distribution.

NOCE

NORTH ORANGE CONTINUING EDUCATION

N. Orange Continuing Education Carryover Beginning Balance

Restricted Fund Balance	\$ 17,673,649.00
One-Time Fund Allocations	\$ (2,707,714.00)
Campus Enrollment Support	(640,000.00)
Capital Expenses - ADA Improvements	(247,772.00)
Capital Expenses - Campus Priorities	(42,480.00)
Hunger Initiative - Food Pantry	(6,570.00)
Local Funding Requests	(356,784.00)
Strategic Plan Allocation for DEIA	(41,500.00)
Student Success Funds - Universal Design	(89,027.00)
Total One-Time Fund Allocations	<u>\$ (1,424,133.00)</u>
Assigned by Center	
Carryover of PO's still in process from prior year	(88,765.00)
Distance Education Program	(200,000.00)
Budget Committee Discretion	(110,000.00)
Staff Development	(151,663.00)
Instructional and Student Services Support	(600,000.00)
Website Support/Outreach/Advertising	(394,924.00)
Technology Upgrades	(800,000.00)
Capital Outlay: Facilities	(2,500,000.00)
Pandemic Related Expenses	(100,000.00)
Categorical Program Support/Community Services	(198,390.00)
Budget Center Contingencies	(200,000.00)
Reserve for Structural Deficit	(8,198,060.00)
Total Assigned by Center	<u>\$ (13,541,802.00)</u>
Carryover Remaining Balance	<u>\$ -</u>

SPECIAL REVENUE FUNDS

The District has 3 types of Special Revenue Subfunds:

- Bookstore Fund
- Cafeteria Fund
- Child Development Fund

SUMMARY BY FUND TYPE

2022-2023

	Bookstore Fund	Cafeteria Fund	Child Development Fund	Total Special Revenue Funds Budget
Beginning Balance	\$ 5,271,707	\$ 2,577,081	\$ 103,076	\$ 7,951,864
Revenues:				
Federal Revenue			298,577	298,577
State Revenue			176,365	176,365
Local Revenue	250,000	320,000	485,006	1,055,006
Total Revenues	250,000	320,000	959,948	1,529,948
Expenditures:				
Academic Management Salaries	-	-	-	-
Full-Time Faculty Salaries	-	-	-	-
Part-Time Faculty Salaries	-	-	-	-
Total Academic Salaries	-	-	-	-
Classified Management Salaries	137,372		194,667	332,039
Classified Staff Salaries	161,616		457,930	619,546
Confidential Staff Salaries				-
Hourly Staff Salaries	-		137,971	137,971
Total Classified Salaries	298,988	-	790,568	1,089,556
Employee Benefits	136,211		324,098	460,309
Total Salaries and Benefits	435,199	-	1,114,666	1,549,865
Supplies and Materials			47,137	47,137
Other Operating Expenses		60,000	129,895	189,895
Capital Outlay	250,000	110,000	18,250	378,250
Total Expenditures	685,199	170,000	1,309,948	2,165,147
Other Sources/(Uses):				
Interfund and Other Transfers In			350,000	350,000
Debt Retirement				-
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	\$ 4,836,508	\$ 2,577,081	\$ 103,076	\$ 7,516,665

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 maintained bookstores at Fullerton College as well as a smaller operation at the Anaheim Campus for North Orange Continuing Education. The NOCE bookstore was 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.

Fullerton College will also be transitioning to contract out its bookstore. However, currently the Bookstore Fund is still 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)

2022-2023

	Cypress College	Fullerton College	Total Cafeteria Funds Budget
Beginning Balance	\$ 310,986	\$ 2,266,095	\$ 2,577,081
Revenues:			
Federal Revenue			-
State Revenue			-
Local Revenue	150,000	170,000	320,000
Total Revenues	150,000	170,000	320,000
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	-	60,000	60,000
Capital Outlay	-	110,000	110,000
Total Expenditures	-	170,000	170,000
Other Sources/(Uses):			
Interfund and Other Transfers In	-	-	-
Debt Retirement	-	-	-
Interfund and Other Transfers Out	(150,000)	-	(150,000)
Student Financial Aid	-	-	-
Total Other Sources/(Uses)	(150,000)	-	(150,000)
Ending Balance/Contingency	\$ 310,986	\$ 2,266,095	\$ 2,577,081

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.



CAPITAL PROJECTS



CAPITAL PROJECTS FUNDS

2022-23

The District has 2 types of Capital Projects Subfunds

- Capital Outlay Projects Funds
- General Obligation Bond Funds

	Capital Outlay Fund	General Obligation Bond Fund	Total Capital Project Funds
Beginning Balance	\$ 68,869,971	59,718,412	\$ 128,588,383
Revenues:			
Federal Revenue	-	-	-
State Revenue	67,375,428	-	67,375,428
Local Revenue	330,000	1,000,000	1,330,000
Total Revenues	67,705,428	1,000,000	68,705,428
Expenditures:			
Academic Management Salaries	-	-	-
Full-Time Faculty Salaries	-	-	-
Part-Time Faculty Salaries	-	-	-
Total Academic Salaries	-	-	-
Classified Management Salaries	582,131	-	582,131
Classified Staff Salaries	170,854	-	170,854
Confidential Staff Salaries	-	-	-
Hourly Staff Salaries	-	-	-
Total Classified Salaries	752,985	-	752,985
Employee Benefits	333,230	-	333,230
Total Salaries and Benefits	1,086,215	-	1,086,215
Supplies and Materials	6,674	90,906	97,580
Other Operating Expenses	1,439,103	3,653,270	5,092,373
Capital Outlay	128,788,245	206,974,236	335,762,481
Total Expenditures	131,320,237	210,718,412	342,038,649
Other Sources/(Uses):			
Interfund and Other Transfers In	7,000,000	-	7,000,000
Bond Proceeds	-	150,000,000	150,000,000
Debt Retirement	-	-	-
Interfund and Other Transfers Out	(1,000,000)	-	(1,000,000)
Student Financial Aid	-	-	-
Total Other Sources/(Uses)	6,000,000	150,000,000	156,000,000
Ending Balance/Contingency	\$ 11,255,162	\$ -	\$ 11,255,162

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

2022-23

Project	2022-23 Budget
AC Chiller #2 Overhaul	\$ 1,127.00
AC Cold Water Syst/Salt Water Vault	74,877.00
AC EV Charging Stations Install	77,682.00
AC Facility Upgrades	486,747.00
AC HVAC FX System Replacement	1,252.00
AC NOCE ADA Interior Corrections	300,000.00
AC NOCE ADA Upgrades	1,694,776.00
AC Repl. Closed Loop Cooling Tower	387,500.00
AC Tower 1st Floor Life Safety Reno	8,279,220.00
AC Upgrade Server Fire Suppr.System	1,258.00
AC Upper Deck Parking Restoration	15,528.00
AC West Parking Lot Renovation	874,000.00
AC 19-20 Scheduled Maint Holding-Local	2,832,159.00
AC 21-22 Scheduled Maint Holding	538,784.00
AC 22-23 Scheduled Maint Holding-State	1,440,418.00
CC Asphalt/Slurry Coat, Parking Lot	128,921.00
CC Barrier Removal Program	1,000,000.00
CC Bldg 8 Pool Chemical Pump Replac	78,484.00
CC Bleacher Safety Upgrade Gym II	44,590.00
CC Boiler Replace TA, BUS, TEII	350,000.00
CC Bridge	31,334.00
CC Campus Facilities Planning	111,051.00
CC Central Plant	61,598.00
CC CMLPX 4th FI Reorg for Prof Dev	712,700.00
CC Complex Elevator System Upgrade	50,000.00
CC Emergency Lockdown Phase 1	150,000.00
CC Energy Efficiency Partnership	35,782.00
CC Equipmt Replacemt Plan (Van 1-3)	1,889.00
CC Est. One-Time Funding	159,638.00
CC Fine Arts Building Renovation	12,283,420.00
CC Finish Replace TEII Locker Room	200,000.00
CC HUM Floor Repl., 1st FI Corridor	24,758.00
CC Interior Lights	1,763.00
CC Lactation Rooms	150,000.00
CC Partial Floor Replacement Gym II	100,000.00
CC Piazza/Stair Repairs	532,400.00

CAPITAL OUTLAY FUND

2022-23

Project	2022-23 Budget
CC Plaza	41,023.00
CC Restore FF&E for SEM	294,208.00
CC Roof Repair, Gym I	2,438.00
CC Roof Replacement (LLRC/Gym I)	645,766.00
CC Roof Replacement (TEIII)	400,000.00
CC SAC/VRC Dedication Wall	22,635.00
CC Signage Replacement, Campus Wide	200,000.00
CC STEM2 Relocate to LLRC	42,000.00
CC Student Collaboration Space Impr	118,939.00
CC TA Chilled Water Modifications	115,510.00
CC Tennis Court Resurfacing	110,000.00
CC Theater Fall Protection	318,085.00
CC Thermal Energy Project	5,997.00
CC Tree Trimming	1,700.00
CC Water Conservation Project	1,735.00
CC 20-21 Scheduled Maint Holding-Local	5,653,220.00
CC 21-22 Scheduled Maint Holding	2,587,037.00
CC 22-23 Scheduled Maint Holding-State	8,034,410.00
DW Network Refresh Project	1,359,353.00
FC 300/500 & IB FF&E	2,348,113.00
FC ADA Projects	2,400,393.00
FC Bldg 840 Bathroom Renovation	367,537.00
FC Boiler Project	2,085,742.00
FC Campus Facilities Planning	200,001.00
FC Campus-wide Capital Projects	2,538,538.00
FC Campus-wide Security Camera Proj	477,085.00
FC Carpet Replacement	88,998.00
FC Chapman/Newell land Development	222,363.00
FC Classroom AV Upgrade	259,441.00
FC Dining Hall Audio System Project	22,484.00
FC Door Replacement	68,685.00
FC Electric Meter Install Project	447,096.00
FC Equipment Anchoring Project	20,000.00
FC EV Charging Station Project	311,170.00
FC FF&E	269,537.00
FC Field Turf Replacement	220,298.00

CAPITAL OUTLAY FUND

2022-23

Project	2022-23 Budget
FC Field Water Cooling System	56,153.00
FC Fields Improvements	7,813,435.00
FC Gigliotti Parking Conv Proj	419,690.00
FC HVAC Control Replacement Project	550,000.00
FC M&O Building	13,450,657.00
FC Parking Lot 10 Improvements Proj	126,800.00
FC Parking Lot Repairs	625,000.00
FC Performing Arts	28,785,787.00
FC Renovate Bldgs 300 + 500	557,910.00
FC Repaint Exterior Bldgs	101,968.00
FC Risk Assessment Projects	392,853.00
FC Roof Repairs	353,755.00
FC Scheduled Maintenance	5,994,263.00
FC Standards Development	12,802.00
FC Swing Space	457,871.00
FC Swing Space/Repurposing Project	373,019.00
FC Theater Tower Repair Project	382,460.00
FC Theater,700/900 Light Replmt Pro	472,979.00
FC Tunnels Improvements	1,997,607.00
FC Wilshire Hot Water Line Replace.	62,778.00
NOCE Scheduled Maintenance / Other	396,458.00
Non-Resident Capital Outlay - CC	529,742.00
Non-Resident Capital Outlay - FC	469,950.00
Other - Capital Outlay	2,443,356.00
Health & Safety 33676	11,231.00
Redevelopment Funds (RDA)	11,221,682.00
	<u>\$ 143,575,399.00</u>

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 and third series of bond issuances, both times 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 \$9.66 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



Anaheim Campus Tower
 First Floor Life/Safety Renovation
 [Design - Construction Documents]

Swing Space Projects / Interim Housing
 [DSA Review]

- ▶ Develop Interior and Exterior Signage [DSA Review]
- ▶ IT Network Refresh (Implementation)

Project

Interior and Exterior Signage
 Tower First Floor Life/Safety Renovation
 Swing Space - Interim Housing
 Update/Improve Infrastructure

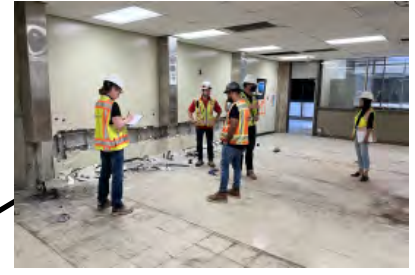
Target Completion

March 2023
 October 2025
 September 2023
 Various Projects

CYPRESS CAMPUS MEASURE J PROJECTS



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



Fine Arts Building Renovation
[Bidding]



Swing Space Project—Culinary Arts
[Design - Construction Documents]

*See page 26 for more details

- ▶ IT Network Refresh (Throughout Campus)
[Implementation]
- ▶ Campus-Wide Security Systems Upgrade
[Planning]



Electrical Vehicles (EV) SCE Charging Stations-Lot 4
[Design - Construction Documents]

Project

Swing Space - Fine Arts (Old SEM)
Swing Space - Culinary Arts
Electric Vehicle (EV) SCE Charging Stations - Lot 4
Campus-wide Security System Upgrades
Fine Arts Renovation

Target Completion

January 2023
July 2023
Summer 2023
December 2023
Spring 2025

FULLERTON CAMPUS MEASURE J PROJECTS

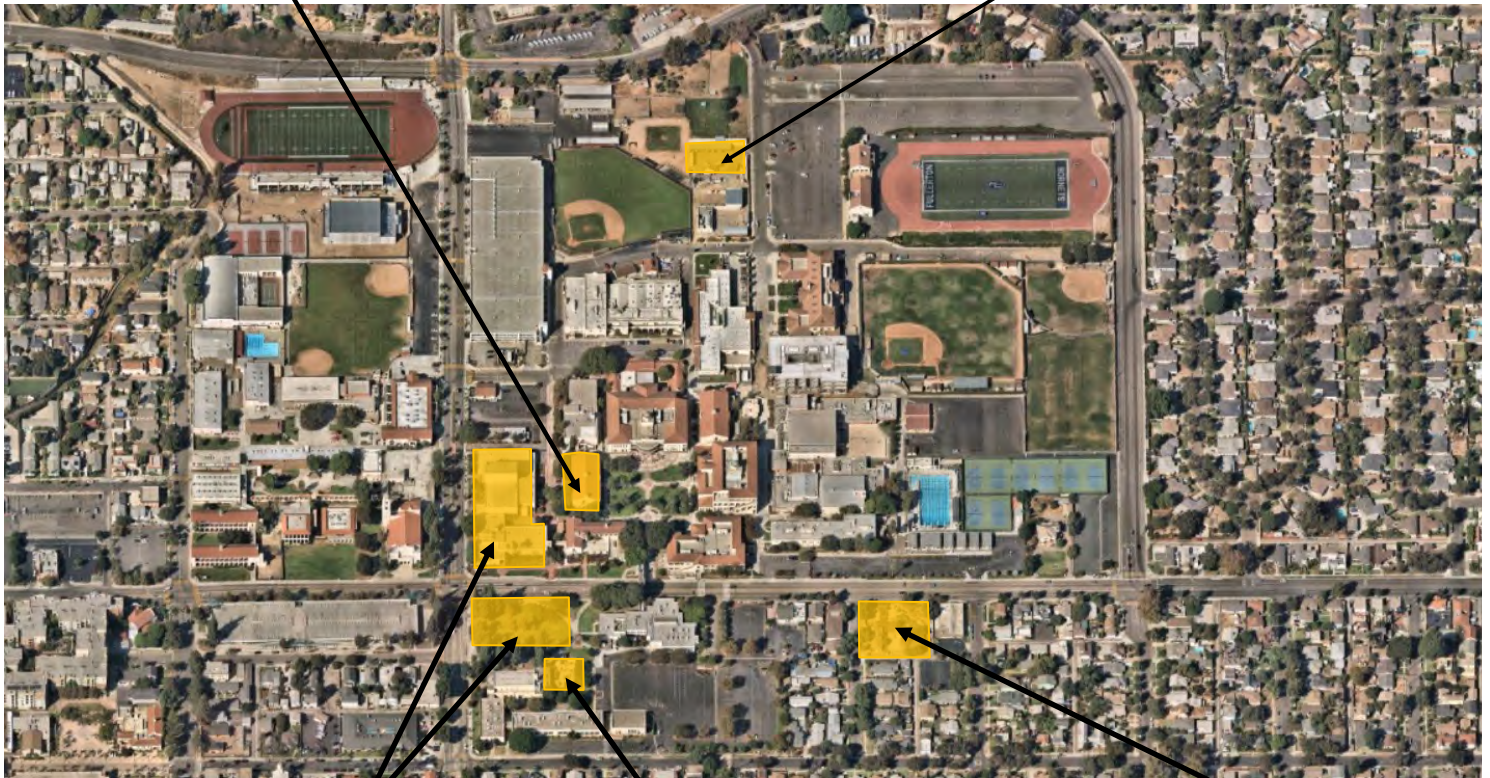


Renovate Building 300
[Design - Schematic Design]

- ▶ IT Network Refresh
(Throughout Campus)
[Implementation]



New Maintenance & Operations Building
[Design - Construction Documents]



New Performing Arts Complex - Demolish
Buildings 1100 and 1300
[Design - Construction Documents]



Wilshire Chiller Plant Relocation
[Design—Construction Documents]



Chapman / Newell Instructional Building
[Design - Construction Documents]

Project

Wilshire Chiller Plant Relocation
Renovate Building 300
New Maintenance & Operations Building
Chapman/Newell Instructional Building
Performing Arts Complex

Target Completion

September 2023
Fall 2024
Fall 2024
Fall 2024
Fall 2025

BOND FUND - MEASURE J

2022-23

Campus/Project	Current Bond Estimate	Actual Expenses	Available Measure J Budget	2022-23 Budget for Active 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	669,290	-	669,290	-
Update/Improve Infrastructure (IT)	1,000,000	772,680	227,320	227,320
Update/Improve Infrastructure (AC Secondary MDF Room)	97,250	97,250	-	-
Planning (Non Project Specific)	440,000	9,475	430,525	430,525
Tower First Floor Life/Safety Renovation	2,183,000	122,303	2,060,697	2,060,697
Swing Space Projects/Interim Housing	2,000,000	138,464	1,861,536	1,861,536
Develop Interior and Exterior Signage	1,087,431	7,749	1,079,682	314,208
Culinary Arts Swing Space	2,500,000	63,222	2,436,778	2,436,778
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	-	-	-	-
Subtotal - Anaheim Campus	\$ 19,507,800	\$ 2,767,851	\$ 16,739,949	\$ 7,331,064
Cypress Campus:				
New Science Engineering & Mathematics (SEM) Building	\$ 94,068,202	92,119,106	1,949,096	1,949,096
New Veterans' Resource Center & Student Activities Center Expansion	13,411,167	12,148,504	1,262,663	1,262,663
Baseball Field Improvements	1,920,904	1,920,904	-	-
Swing Space Projects	1,034,003	-	1,034,003	1,034,003
Swing Space - Fine Arts (OLD SEM)	5,626,285	338,992	5,287,293	5,287,293
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	1,117,546	32,296,315	32,296,315
Update/Improve Infrastructure	8,217,083	-	8,217,083	-
Update/Improve Infrastructure (SEM)	2,998,566	2,998,566	-	-
Update/Improve Infrastructure (IT)	5,101,587	3,661,206	1,440,381	1,440,381
Update/Improve Infrastructure (VRC/SAC)	1,134,003	1,134,003	-	-
Update/Improve Infrastructure (IT-VRC/SAC)	181,761	-	181,761	181,761
Update/Improve Infrastructure (IT-SEM)	645,883	49,215	596,668	596,668
Update/Improve Infrastructure (Under Piazza & Stairwell Restoration)	3,300,000	92,842	3,207,158	64,294
Update/Improve Infrastructure (Piazza Above SAC)	3,000,000	-	3,000,000	-
Update/Improve Infrastructure (Central Plant Enhancements)	58,768	58,768	-	-
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	1,942,855	-	1,942,855	1,942,855
Mass Communications & Security Systems Upgrade (SEM)	389,367	310,853	78,514	78,514
Mass Communications & Security Systems Upgrade(VRC/SAC)	60,938	60,287	651	651
Mass Communications & 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	2,187,537	184,156	2,003,381	2,003,381
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)	544,000	499,041	44,959	44,959
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	\$ 225,921,200	\$ 119,131,842	\$ 106,789,358	\$ 48,182,834
Fullerton Campus:				

BOND FUND - MEASURE J

2022-23

Campus/Project	Current Bond Estimate	Actual Expenses	Available Measure J Budget	2022-23 Budget for Active Projects
New Instructional Building	\$ 53,588,031	50,221,940	3,366,091	3,366,091
Renovate 300 & 500 Buildings	20,482,000	1,219,117	19,262,883	19,262,883
New TES & Chilled Water Plant Expansion	10,600,000	9,102,873	1,497,127	1,497,127
Update/Improve Infrastructure	20,062,352	-	20,062,352	-
Update/Improve Infrastructure (IT)	8,000,000	4,477,968	3,522,032	3,522,032
Update/Improve Infrastructure (Bldg 300-500 Sewer Line)	444,702	444,702	-	-
Planning (Non Project Specific)	595,000	258,346	336,654	175,254
New Parking Structure	11,219,260	-	11,219,260	-
New M&O Building	6,758,944	361,254	6,397,690	6,397,690
New Horticulture/Lab School/STEM Lab	33,813,764	-	33,813,764	-
Greenhouse Replacement	834,381	398,664	435,717	435,717
Chapman Newell Instructional Building	21,985,777	1,015,968	20,969,809	20,969,809
New Performing Arts Complex	72,615,608	1,485,630	71,129,978	71,129,978
Wilshire Plant Relocation	3,100,000	-	3,100,000	161,400
New Welcome Center & Lot C West	37,353,872	-	37,353,872	-
Demolish Building 2000	1,108,000	-	1,108,000	-
Landscape & Hardscape Improvements	3,840,000	-	3,840,000	-
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	-
Demolish Buildings 2200 & 3104	1,392,209	-	1,392,209	-
Renovate Building 600	-	-	-	-
Renovate Building 840 Campus Services	-	-	-	-
Renovate Health Center	-	-	-	-
Renovate Faculty Lounge & Offices	-	-	-	-
Renovate Wellness Center	-	-	-	-
Renovate Building 3100	-	-	-	-
Renovate Building 2100	-	-	-	-
Renovate Building 1000 Fine Arts Gallery	-	-	-	-
Subtotal - Fullerton Campus	\$ 311,126,400	\$ 68,986,462	\$ 242,139,938	\$ 126,917,981
District Expenses:				
Program Management	\$ 20,000,000	7,340,008	12,659,992	1,700,000
Bond Issuance Costs	3,544,600	1,301,760	2,242,840	750,000
Interest Expense	800,000	409,879	390,121	55,000
Other	-	-	-	-
District Holding Account	4,100,000	-	4,100,000	25,781,533
Subtotal - District	\$ 28,444,600	\$ 9,051,647	\$ 19,392,953	\$ 28,286,533
Total	\$ 585,000,000	\$ 199,937,802	\$ 385,062,198	\$ 210,718,412
Bond Funding Sources:				
Bond Authorization	\$ 574,000,000			
Estimated Interest Earnings	11,000,000			
Total	\$ 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

2022-23

	CC	FC	Total
Beginning Balance	\$ 371,508	\$ 567,758	\$ 939,266
Revenues:			
Federal Revenue			-
State Revenue			-
Local Revenue	107,000	156,000	263,000
Total Revenues	107,000	156,000	263,000
Expenditures:			
Academic Management Salaries			-
Full-Time Faculty Salaries			-
Part-Time Faculty Salaries			-
Total Academic Salaries	-	-	-
Classified Management Salaries			-
Classified Staff Salaries		78,255	78,255
Confidential Staff Salaries			-
Hourly Staff Salaries	2,300	31,000	33,300
Total Classified Salaries	2,300	109,255	111,555
Employee Benefits	199	37,568	37,767
Total Salaries and Benefits	2,499	146,823	149,322
Supplies and Materials	19,801	13,000	32,801
Other Operating Expenses	69,700	18,177	87,877
Capital Outlay	-	3,000	3,000
Total Expenditures	92,000	181,000	273,000
Other Sources/(Uses):			
Interfund and Other Transfers In		25,000	25,000
Debt Retirement			-
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	\$ 371,508	\$ 567,758	\$ 939,266

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

2022-23

	CC	FC	Total
Beginning Balance	\$ 166,908	\$ 11,167	\$ 178,075
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	25,000	55,000
Capital Outlay			-
Total Expenditures	30,000	25,000	55,000
Other Sources/(Uses):			
Interfund and Other Transfers In			-
Debt Retirement			-
Interfund and Other Transfers Out		(25,000)	(25,000)
Student Financial Aid			-
Total Other Sources/(Uses)	-	(25,000)	(25,000)
Ending Balance/Contingency	\$ 166,908	\$ 11,167	\$ 178,075

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

2022-23

	Retiree Benefits Funds	Bursar Funds	Campus Services Funds	CRPA Funds	Total Other Trust Funds
Beginning Balance	\$ 1,560,647	\$ 5,459,640	27,059	\$ 21,140	\$ 7,068,486
Revenues:					
Federal Revenue					-
State Revenue					-
Local Revenue	1,567,537	497,482			2,065,019
Total Revenues	1,567,537	497,482	-	-	2,065,019
Expenditures:					
Academic Management Salaries					-
Full-Time Faculty Salaries					-
Part-Time Faculty Salaries					-
Total Academic Salaries	-	-	-	-	-
Classified Management Salaries		211,798			211,798
Classified Staff Salaries		83,606			83,606
Confidential Staff Salaries					-
Hourly Staff Salaries		39,116			39,116
Total Classified Salaries	-	334,520	-	-	334,520
Employee Benefits		123,586			123,586
Total Salaries and Benefits	-	458,106	-	-	458,106
Supplies and Materials		274,082			274,082
Other Operating Expenses	700	254,933	112,500	149,302	517,435
Capital Outlay				14,165	14,165
Total Expenditures	700	987,121	112,500	163,467	1,263,788
Other Sources/(Uses):					
Interfund and Other Transfers In		74,033	112,500	165,000	351,533
Debt Retirement					-
Interfund and Other Transfers Out	(3,127,484)			(1,533)	(3,129,017)
Student Financial Aid					-
Total Other Sources/(Uses)	(3,127,484)	74,033	112,500	163,467	(2,777,484)
Ending Balance/Contingency	\$ -	\$ 5,044,034	\$ 27,059	\$ 21,140	\$ 5,092,233

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

2022-23

	CC	FC	Total Bursar Funds
Beginning Balance	\$ 2,716,504	\$ 2,743,136	\$ 5,459,640
Revenues:			
Federal Revenue			-
State Revenue			-
Local Revenue	349,382	148,100	497,482
Total Revenues	349,382	148,100	497,482
Expenditures:			
Academic Management Salaries			-
Full-Time Faculty Salaries			-
Part-Time Faculty Salaries			-
Total Academic Salaries	-	-	-
Classified Management Salaries	211,798		211,798
Classified Staff Salaries	83,606		83,606
Confidential Staff Salaries			-
Hourly Staff Salaries	39,116		39,116
Total Classified Salaries	334,520	-	334,520
Employee Benefits	123,586		123,586
Total Salaries and Benefits	458,106	-	458,106
Supplies and Materials	267,882	6,200	274,082
Other Operating Expenses	113,033	141,900	254,933
Capital Outlay			-
Total Expenditures	839,021	148,100	987,121
Other Sources/(Uses):			
Interfund and Other Transfers In	74,033	-	74,033
Debt Retirement			-
Interfund and Other Transfers Out	-		-
Student Financial Aid			-
Total Other Sources/(Uses)	74,033	-	74,033
Ending Balance/Contingency	\$ 2,300,898	\$ 2,743,136	\$ 5,044,034

HOSPITALITY

For the 2022-23 Proposed Budget, hospitality budgets have been supplemented from District Services Carryover funds to provide funding for the investiture ceremonies at each campus for Dr. Byron D. Clift Breland as Chancellor for NOCCCD.

Following are the hospitality budgets by budget center:

Budget Center	Districtwide Ongoing Funding	Supplement from District Services Carryover	Total
Cypress College	\$ 27,500	\$ 15,000	\$ 42,500
Fullerton College	27,500	15,000	42,500
NOCE	15,000	15,000	30,000
Anaheim Campus	70,000	--	70,000
Total	\$ 140,000	\$ 45,000	\$ 185,000



ACTUAL HOSPITALITY EXPENSES

FISCAL YEAR 2021-22

Budget Items	Anaheim Campus	Cypress College	Fullerton College	North Orange Continuing Education	Total
1. Functions for Volunteers	\$ -	\$ -	\$ -	\$ -	\$ -
2. Functions for Retiring Employees	1,471.51		2,373.93	31.79	3,877.23
3. Activities Honoring Individuals in Education	50.00		8,159.02	5,329.78	13,538.80
4. College Week/Senior Days Activities					-
5. Board Meeting & Educational Events	3,094.98				3,094.98
6. Meetings Sponsored by Agencies	15,000.00	600.00	5,700.00		21,300.00
7. Flowers & Cards for Special Occasions	685.63		921.70	2,183.68	3,791.01
8. Seminars & Workshops			258.98		258.98
9. Service Club Membership Dues/Fees	-				-
10. Board Appointed Committee Meetings	119.11				119.11
11. Group Plan & Operational Meetings	7,188.38		1,747.49	4,978.63	13,914.50
12. Business Related Meals	1,721.95		883.07		2,605.02
13. Other Activities Designated by the Board	12,500.00	23,215.90			35,715.90
Total Expenses	\$ 41,831.56	\$ 23,815.90	\$ 20,044.19	\$ 12,523.88	\$ 98,215.53
2021-22 Budget	70,000.00	27,500.00	27,500.00	15,000.00	140,000.00
Variance	\$ 28,168.44	\$ 3,684.10	\$ 7,455.81	\$ 2,476.12	\$ 41,784.47

CCFS-311 ANNUAL FINANCIAL & BUDGET REPORT



In accordance with the California Code of Regulations, beginning with Section 58300, the District had 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 expenses of education to determine whether they expend 50% of education expenses on district classroom instruction. The District had 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 College
- Child Development Fund
- Capital Outlay Projects Fund
- General Obligation Bond Fund
- Self-Insurance Fund
- Associated Students Fund – Cypress and Fullerton College
- 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 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 2021-22, and where it is budgeted to be spent in 2022-23.
- Details of Education Protection Account – This page illustrates where the Education Protection Account revenue was spent in 2021-22.
- 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 2021-2022)
(Budget Report for Fiscal Year 2022-2023)

District: NORTH ORANGE

District Code: 860

This is to certify that the Annual Financial and Budget Report has been prepared and the budget adopted in accordance with the *California Code of Regulations*, beginning with Section 58300. Further, to the best of my knowledge, the data contained in this report are correct.

District Chief Business Officer

Date

District Superintendent

Date

Contact: Fred Williams Vice Chancellor, Finance & Facilities
(714) 808-4746 Ext: fwilliams@nocccd.edu

In accordance with the California Code of Regulations, title 5, section 58305(d): Each district shall submit a copy of its adopted annual financial and budget report to the Chancellor's Office on or before October 10th.

Please submit the report electronically to: fiscalstandards@cccco.edu

For Actual Year: 2021-2022

Budget Year: 2022-2023

District ID: 860

Name: NORTH ORANGE

	Object Code	Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
ECS 84362 A		ECS 84362 B	Excluded		
Instructional Salary Cost		Total CEE	Activities	Total	
Academic Salaries		AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	
Instructional Salaries					
Contract or Regular	1100	49,999,393	49,999,393		49,999,393
Other	1300	27,072,929	27,072,929		27,072,929
Total Instructional Salaries		77,072,322	77,072,322	0	77,072,322
Non-Instructional Salaries					
Contract or Regular	1200		21,763,495	809,839	22,573,334
Other	1400		1,296,222		1,296,222
Total Non-Instructional Salaries		0	23,059,717	809,839	23,869,556
Total Academic Salaries		77,072,322	100,132,039	809,839	100,941,878
Classified Salaries					
Non-Instructional Salaries					
Regular Status	2100		44,563,763	1,749,919	46,313,682
Other	2300		3,724,948	98,508	3,823,456
Total Non-Instructional Salaries		0	48,288,711	1,848,427	50,137,138
Instructional Aides					
Regular Status	2200	4,843,535	4,843,535		4,843,535
Other	2400	341,360	341,361		341,361
Total Instructional Aides		5,184,895	5,184,896	0	5,184,896
Total Classified Salaries		5,184,895	53,473,607	1,848,427	55,322,034
Employee Benefits	3000	30,899,634	60,958,526	983,295	61,941,821
Supplies and Materials	4000		1,742,241	46,620	1,788,861
Other Operating Expenses	5000		12,075,593	316,083	12,391,676
Equipment Replacement	6420				0
Total Expenditures Prior to Exclusions		113,156,851	228,382,006	4,004,264	232,386,270

SUPPLEMENTAL DATA

For Actual Year: 2021-2022

Budget Year: 2022-2023

District ID: 860

Name: NORTH ORANGE

Exclusions	TOP Code	Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	Total
		ECS 84362 A	ECS 84362 B	Excluded	
		Instructional Salary Cost	Total CEE	Activities	
		AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	
Activities to Exclude	TOP Code				
Instructional Staff-Retirees' Benefits and Retirement Incentives	5900	2,992,651	2,992,651		2,992,651
Student Health Services Above Amount Collected	6441		16,143		16,143
Student Transportation	6491		32,217		32,217
Noninstructional Staff-Retirees' Benefits and Retirement Incentives	6740		40,602		40,602
Objects to Exclude	Object Code				
Rents and Leases	5060		118,602		118,602
Lottery Expenditures					
Academic Salaries	1000				0
Classified Salaries	2000				0
Employee Benefits	3000				0
Supplies and Materials	4000				
Software	4100				0
Books, Magazines, & Periodicals	4200				0
Instructional Supplies & Materials	4300				0
Noninstructional, Supplies & Materials	4400				0
Total Supplies and Materials		0	0	0	0
Other Operating Expenses and Services	5000		5,991,351		5,991,351

CALIFORNIA COMMUNITY COLLEGES

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

Annual Financial and Budget Report

The Current Expense of Education

S11 GENERAL FUND - UNRESTRICTED SUBFUND

SUPPLEMENTAL DATA

For Actual Year: 2021-2022

Budget Year: 2022-2023

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		2,992,651	9,191,566	0	9,191,566
Total for ECS 84362, 50% Law		110,164,200	219,190,440	4,004,264	223,194,704
Percent of CEE (Instructional Salary Cost / Total CEE)		50.26%	100.00%		
50% of Current Expense of Education			109,595,220		
Nonexempted (Remaining) Deficiency from second preceding Fiscal Year					
Amount Required to be Expended for Salaries of Classroom Instructors		110,164,200	219,190,440	4,004,264	223,194,704
Reconciliation to Unrestricted General Fund Expenditures					
Total Expenditures Prior to Exclusions		113,156,851	228,382,006	4,004,264	232,386,270
Capital Expenditures	6000	542,176	1,773,331	149,656	1,922,987
Equipment Replacement (Back out)	6420		0	0	0
Total Unrestricted General Fund Expenditures		113,699,027	230,155,337	4,153,920	234,309,257

**CALIFORNIA COMMUNITY COLLEGES
COMBINED BALANCE SHEET**

**Governmental Funds Group
10 General Fund — Combined
(Total Unrestricted and Restricted)**

For Year Ended June 30, 2022

District ID: 860

Name: NORTH ORANGE

Description	CA (Object)	11	12	10
		General Fund Unrestricted	General Fund Restricted	General Fund COMBINED
ASSETS				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111	2,967		2,967
In County Treasury	9112	148,153,369	12,534,759	160,688,128
Cash With Fiscal Agents	9113			0
Revolving Cash Accounts	9114	150,000		150,000
Investments (at cost)	9120			0
Accounts Receivable	9130	10,350,222	16,960,973	27,311,195
Due from Other Funds	9140	3,084,188		3,084,188
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210	105,792		105,792
Prepaid Items	9220			0
TOTAL ASSETS		161,846,538	29,495,732	191,342,270
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	20,506,987	2,736,287	23,243,274
Accrued Salaries and Wages Payable	9520			0
Compensated Absences Payable Current	9530			0
Due to Other Funds	9540	11,563,183	251,471	11,814,654
Temporary Loans	9550			0
Current Portion of Long-Term Debt	9560	4,784,706		4,784,706
Deferred Revenues	9570	2,845	17,684,386	17,687,231
TOTAL LIABILITIES		36,857,721	20,672,144	57,529,865

**CALIFORNIA COMMUNITY COLLEGES
COMBINED BALANCE SHEET**

**Governmental Funds Group
10 General Fund — Combined
(Total Unrestricted and Restricted)**

For Year Ended June 30, 2022

District ID: 860

Name: NORTH ORANGE

Description	CA (Object)	11 General Fund Unrestricted	12 General Fund Restricted	10 General Fund 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	255,792		255,792
Restricted Fund Balance	9752		8,823,588	8,823,588
Committed Fund Balance	9753	6,337,728		6,337,728
Assigned Fund Balance	9754	70,533,540		70,533,540
Total Designated Fund Balance		77,127,060	8,823,588	85,950,648
Uncommitted Fund Balance	9790	47,861,757		47,861,757
TOTAL FUND EQUITY		124,988,817	8,823,588	133,812,405
TOTAL LIABILITIES AND FUND EQUITY		161,846,538	29,495,732	191,342,270

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

COMBINED BALANCE SHEET

For Year Ended June 30, 2022

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**

District ID: 860

Name: NORTH ORANGE

Description	CA (Object)	21 Bond Interest and Redemption Fund	22 Revenue Bond Interest and Redemption Fund	29 Other Debt Service Fund
ASSETS				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111			
In County Treasury	9112	45,158,800		
Cash With Fiscal Agents	9113			
Investments (at cost)	9120			
Accounts Receivable	9130	39,315		
Due from Other Funds	9140			
TOTAL ASSETS		45,198,115	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

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

COMBINED BALANCE SHEET

For Year Ended June 30, 2022

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

District ID: 860

Name: NORTH ORANGE

Description	CA (Object)	21 Bond Interest and Redemption Fund	22 Revenue Bond Interest and Redemption Fund	29 Other Debt Service 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	0
Fund Balance (GASB 54)	9750			
Nonspendable Fund Balance	9751	45,198,115		
Restricted Fund Balance	9752			
Committed Fund Balance	9753			
Assigned Fund Balance	9754			
Total Designated Fund Balance		45,198,115	0	0
Uncommitted Fund Balance	9790			
TOTAL FUND EQUITY		45,198,115	0	0
TOTAL LIABILITIES AND FUND EQUITY		45,198,115	0	0

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

Annual Financial and Budget Report

30 Special Revenue Funds:

- 31 Bookstore Fund
- 32 Cafeteria Fund
- 33 Child Development Fund
- 34 Farm Operation Fund
- 35 Revenue Bond Project Fund
- 39 Other Special Revenue Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2022

District ID: 860

Name: NORTH ORANGE

Description	CA (Object)	31 Bookstore Fund	32 Cafeteria Fund	33 Child Development Fund	34 Farm Operation Fund	35 Revenue Bond Project Fund	39 Other Special Revenue Fund
ASSETS							
Cash, Investments, and Receivables	9100						
Cash:							
Awaiting Deposit and in Banks	9111	2,094,940	2,537,977				
In County Treasury	9112			91,666			
Cash With Fiscal Agents	9113						
Revolving Cash Accounts	9114						
Investments (at cost)	9120						
Accounts Receivable	9130	3,059,461	39,104	56,595			
Due from Other Funds	9140			133,402			
Inventories, Stores, and Prepaid Items	9200						
Inventories and Stores	9210	160,865					
Prepaid Items	9220						
TOTAL ASSETS		5,315,266	2,577,081	281,663	0	0	0
LIABILITIES							
Current Liabilities and Deferred Revenue	9500						
Accounts Payable	9510	866		16,396			
Accrued Salaries and Wages Payable	9520						
Compensated Absences Payable Current	9530						
Due to Other Funds	9540			151,167			
Temporary Loans	9550	42,693					
Current Portion of Long-Term Debt	9560						
Deferred Revenues	9570			11,024			
TOTAL LIABILITIES		43,559	0	178,587	0	0	0

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

Annual Financial and Budget Report

30 Special Revenue Funds:

- 31 Bookstore Fund
- 32 Cafeteria Fund
- 33 Child Development Fund
- 34 Farm Operation Fund
- 35 Revenue Bond Project Fund
- 39 Other Special Revenue Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2022

District ID: 860

Name: NORTH ORANGE

Description	CA (Object)	31 Bookstore Fund	32 Cafeteria Fund	33 Child Development Fund	34 Farm Operation Fund	35 Revenue Bond Project Fund	39 Other Special 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	160,865	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	5,110,842	2,577,081	103,076	0	0	0
Total Designated Fund Balance		5,271,707	2,577,081	103,076	0	0	0
Uncommitted Fund Balance	9790	0	0	0	0	0	0
TOTAL FUND EQUITY		5,271,707	2,577,081	103,076	0	0	0
TOTAL LIABILITIES AND FUND EQUITY		5,315,266	2,577,081	281,663	0	0	0

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Governmental Funds Group
40 Capital Projects Funds:
41 Capital Outlay Projects Fund
42 Revenue Bond Construction Fund
 District ID: 860 Name: NORTH ORANGE

COMBINED BALANCE SHEET
 For Year Ended June 30, 2022

Description	CA (Object)	41	42	43
		Capital Outlay Projects Fund	Revenue Bond Construction Fund	General Obligation Bond Fund
ASSETS				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111	1,750,133		
In County Treasury	9112	64,721,277		64,451,396
Cash With Fiscal Agents	9113			
Revolving Cash Accounts	9114			
Investments (at cost)	9120			
Accounts Receivable	9130	2,645,409		36,204
Due from Other Funds	9140	4,947,184		1,636,749
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			
Prepaid Items	9220			
TOTAL ASSETS		74,064,003	0	66,124,349
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	3,612,823		3,944,591
Accrued Salaries and Wages Payable	9520			
Compensated Absences Payable Current	9530			
Due to Other Funds	9540	1,410,915		2,461,346
Temporary Loans	9550			
Current Portion of Long-Term Debt	9560			
Deferred Revenues	9570	170,294		
TOTAL LIABILITIES		5,194,032	0	6,405,937

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Governmental Funds Group

40 Capital Projects Funds:

41 Capital Outlay Projects Fund

42 Revenue Bond Construction Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2022

District ID: 860

Name: NORTH ORANGE

Description	CA (Object)	41	42	43
		Capital Outlay Projects Fund	Revenue Bond Construction Fund	General Obligation 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	0
Fund Balance (GASB 54)	9750			
Nonspendable Fund Balance	9751			
Restricted Fund Balance	9752			
Committed Fund Balance	9753			
Assigned Fund Balance	9754	68,869,971		59,718,412
Total Designated Fund Balance		68,869,971	0	59,718,412
Uncommitted Fund Balance	9790			
TOTAL FUND EQUITY		68,869,971	0	59,718,412
TOTAL LIABILITIES AND FUND EQUITY		74,064,003	0	66,124,349

CALIFORNIA COMMUNITY COLLEGES

Proprietary Funds Group

Annual Financial and Budget Report

50 Enterprise Funds:

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2022

District ID: 860

Name: NORTH ORANGE

Description	CA (Object)	51 Bookstore Fund	52 Cafeteria Fund	53 Farm Operations Fund	59 Other Enterprise 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

CALIFORNIA COMMUNITY COLLEGES

Proprietary Funds Group

Annual Financial and Budget Report

50 Enterprise Funds:

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2022

District ID: 860

Name: NORTH ORANGE

Description	CA (Object)	51 Bookstore Fund	52 Cafeteria Fund	53 Farm Operations Fund	59 Other Enterprise 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	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	0
TOTAL LIABILITIES	968	0	0	0	0

CALIFORNIA COMMUNITY COLLEGES

Proprietary Funds Group

Annual Financial and Budget Report

50 Enterprise Funds:

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2022

District ID: 860

Name: NORTH ORANGE

Description	CA (Object)	51 Bookstore Fund	52 Cafeteria Fund	53 Farm Operations Fund	59 Other Enterprise 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

Annual Financial and Budget Report

COMBINED BALANCE SHEET

For Year Ended June 30, 2022

Proprietary Funds Group

60 Internal Service Funds:

61 Self-Insurance Fund

69 Other Internal Service Fund

District ID: 860

Name: NORTH ORANGE

Description	CA (Object)	61 Self-Insurance Fund	69 Other Internal Service Fund
ASSETS			
Cash, Investments, and Receivables	9100		
Cash:			
Awaiting Deposit and in Banks	9111		
In County Treasury	9112	26,602,302	
Cash With Fiscal Agents	9113		
Revolving Cash Accounts	9114	75,000	
Investments (at cost)	9120		
Accounts Receivable	9130	14,894	
Due from Other Funds	9140	6,543,942	
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		
Accumulated Depreciation Buildings	9331		
Library Books	9340		
Equipment	9350		
Accumulated Depreciation Equipment	9351		
Work in Progress	9360		
Total Fixed Assets		0	0
TOTAL ASSETS		33,236,138	0

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

COMBINED BALANCE SHEET

For Year Ended June 30, 2022

Proprietary Funds Group

60 Internal Service Funds:

61 Self-Insurance Fund

69 Other Internal Service Fund

District ID: 860

Name: NORTH ORANGE

Description	CA (Object)	61 Self-Insurance Fund	69 Other Internal Service Fund
LIABILITIES			
Current Liabilities and Deferred Revenue	9500		
Accounts Payable	9510	2,866,385	
Accrued Salaries and Wages Payable	9520		
Compensated Absences Payable Current	9530		
Due to Other Funds	9540	2,802,137	
Temporary Loans	9550		
Current Portion of Long-Term Debt	9560		
Deferred Revenues	9570		
Total Current Liabilities and Deferred Revenue		5,668,522	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
TOTAL LIABILITIES	968	5,668,522	0

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

COMBINED BALANCE SHEET

For Year Ended June 30, 2022

Proprietary Funds Group

60 Internal Service Funds:

61 Self-Insurance Fund

69 Other Internal Service Fund

District ID: 860

Name: NORTH ORANGE

Description	CA (Object)	61 Self-Insurance Fund	69 Other Internal Service 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
Fund Balance (GASB 54)	9750		
Nonspendable Fund Balance	9751	75,000	
Restricted Fund Balance	9752		
Committed Fund Balance	9753		
Assigned Fund Balance	9754	27,492,616	
Total Designated Fund Balance		27,567,616	0
Uncommitted(Unrestricted) Fund Balance	9790		
Other Equity	9800		
Contributed Capital	9810		
Retained Earnings	9850		
Investment in General Fixed Assets	9890		
TOTAL FUND EQUITY		27,567,616	0
TOTAL LIABILITIES AND FUND EQUITY		33,236,138	0

CALIFORNIA COMMUNITY COLLEGES

Fiduciary Funds Group

Annual Financial and Budget Report

70 Trust Funds

COMBINED BALANCE SHEET

For Year Ended June 30, 2022

District ID: 860

Name: NORTH ORANGE

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
ASSETS									
Cash, Investments, and Receivables	9100								
Cash:									
Awaiting Deposit and in Banks	9111	704,914	181,269		3,497	43,802			13,940,461
In County Treasury	9112				9,341,326				3,435,913
Cash With Fiscal Agents	9113								
Revolving Cash Accounts	9114								
Investments (at cost)	9120	440,337							1,464,405
Accounts Receivable	9130	3,870	5,814		1,717,715	26,419			7,465,425
Due from Other Funds	9140				778,499				1,559,944
Student Loans Receivable	9150								
Inventories, Stores, and Prepaid Items	9200								
Inventories and Stores	9210								
Prepaid Items	9220								500
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	0
TOTAL ASSETS		1,149,121	187,083	0	11,841,037	70,221	0	0	27,866,648

CALIFORNIA COMMUNITY COLLEGES

Fiduciary Funds Group

Annual Financial and Budget Report

70 Trust Funds

COMBINED BALANCE SHEET

For Year Ended June 30, 2022

District ID: 860

Name: NORTH ORANGE

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
LIABILITIES									
Current Liabilities and Deferred Revenue	9500								
Accounts Payable	9510	71,225	9,008		9,302,856				9,343,456
Accrued Salaries and Wages Payable	9520								
Compensated Absences Payable Current	9530								
Due to Other Funds	9540				43,689				
Temporary Loans	9550	138,630				70,221			11,454,706
Current Portion of Long-Term Debt	9560								
Deferred Revenues	9570				2,444,492				
Total Current Liabilities and Deferred Revenue		209,855	9,008	0	11,791,037	70,221	0	0	20,798,162
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	0
TOTAL LIABILITIES	968	209,855	9,008	0	11,791,037	70,221	0	0	20,798,162

CALIFORNIA COMMUNITY COLLEGES

Fiduciary Funds Group

Annual Financial and Budget Report

70 Trust Funds

COMBINED BALANCE SHEET

For Year Ended June 30, 2022

District ID: 860

Name: NORTH ORANGE

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				50,000				
Unassigned	9790								
Total Reserved Fund Balance		0	0	0	50,000	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	939,266	178,075						7,068,486
Total Designated Fund Balance		939,266	178,075	0	0	0	0	0	7,068,486
Uncommitted(Unrestricted) Fund Balance	9790								
Other Equity	9800								
Contributed Capital	9810								
Retained Earnings	9850								
Investment in General Fixed Assets	9890								
TOTAL FUND EQUITY		939,266	178,075	0	50,000	0	0	0	7,068,486
TOTAL LIABILITIES AND FUND EQUITY		1,149,121	187,083	0	11,841,037	70,221	0	0	27,866,648

CALIFORNIA COMMUNITY COLLEGES

Details of General Fund Revenue

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2021-2022

District ID: 860

Name: NORTH ORANGE

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
Federal Revenues	8100			
Forest Revenues	8110			0
Higher Education Act	8120		567,308	567,308
Workforce Investment Act	8130			0
Temporary Assistance for Needy Families (TANF)	8140		157,372	157,372
Student Financial Aid	8150		119,302	119,302
Veterans Education	8160		5,344	5,344
Vocational and Technical Education Act (VATEA)	8170		1,839,636	1,839,636
Other Federal Revenues	8190		31,013,926	31,013,926
Total Federal Revenues	8100	0	33,702,888	33,702,888
State Revenues	8600			
General Apportionments	8610			0
Apprenticeship Apportionment	8611			0
State General Apportionment	8612	41,013,374		41,013,374
Other General Apportionment	8613	4,013,101		4,013,101
General Categorical Programs	8620			
Child Development	8621			0
Extended Opportunity Programs and Services(EOPS)	8622		3,283,684	3,283,684
Disabled Students Programs and Services(DSPS)	8623		3,791,980	3,791,980
Temporary Assistance for Needy Families (TANF)	8624			0
California Work Opportunity and Responsibility to Kids (CalWORKs)	8625		900,326	900,326
Telecommunications and Technology Infrastructure Program (TTIP)	8626			0
Other General Categorical Programs	8627		33,798,834	33,798,834

CALIFORNIA COMMUNITY COLLEGES

Details of General Fund Revenue

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2021-2022

District ID: 860

Name: NORTH ORANGE

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
EPA Proceeds	8630	57,339,829		57,339,829
Reimbursable Categorical Programs	8650			
Instructional Improvement Grant	8651			0
Other Reimbursable Categorical Programs	8652		3,337,400	3,337,400
State Tax Subventions	8670			
Homeowners' Property Tax Relief	8671	357,330		357,330
Timber Yield Tax	8672			0
Other State Tax Subventions	8673			0
State Non-Tax Revenues	8680			
State Lottery Proceeds	8681	5,991,351	2,775,103	8,766,454
State Mandated Costs	8685	1,029,305		1,029,305
Other State Non-Tax Revenues	8686			0
Other State Revenues	8690	9,148,100	2,408,628	11,556,728
Total State Revenues	8600	118,892,390	50,295,955	169,188,345

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report
SUPPLEMENTAL DATA

Details of General Fund Revenue

For Actual Year: 2021-2022

District ID: 860

Name: NORTH ORANGE

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted Actual	Restricted Actual	General Fund Actual
Local Revenues	8800			
Property Taxes	8810			
Tax Allocation, Secured Roll	8811	78,100,052		78,100,052
Tax Allocation, Supplemental Roll	8812	1,638,578		1,638,578
Tax Allocation, Unsecured Roll	8813	4,689,371		4,689,371
Prior Years Taxes	8816	1,282,979		1,282,979
Education Revenues Augmentation Fund (ERAF)	8817	17,794,691		17,794,691
Redevelopment Agency Funds - Pass Through	8818	2,172,812		2,172,812
Redevelopment Agency Funds - Residual	8819	12,607,779		12,607,779
Redevelopment Agency Funds - Asset Liquidation	8819.1			0
Contributions, Gifts, Grants, and Endowments	8820			0
Contract Services	8830			
Contract Instructional Services	8831	36,800		36,800
Other Contract Services	8832	55,370	9,000	64,370
Sales and Commissions	8840	219,950		219,950
Rentals and Leases	8850	2,018,885		2,018,885
Interest and Investment Income	8860	535,156		535,156
Student Fees and Charges	8870			
Community Services Classes	8872	19,995		19,995
Dormitory	8873			0
Enrollment	8874	9,659,178		9,659,178
Enrollment Contra Revenue for Uncollectible Receivables	8874.1			0
Enrollment Contra Revenue for HEERF Lost Revenue	8874.3			0
Enrollment Contra Revenue for AB19 College Promise Waivers	8874.5			0
Field Trips and Use of Nondistrict Facilities	8875			0
Health Services	8876	6,490	1,250,077	1,256,567
Instructional Materials Fees and Sales of Materials	8877	130,800		130,800
Insurance	8878			0
Student Records	8879	46,435		46,435
Nonresident Tuition	8880	2,527,249		2,527,249
Parking Services and Public Transportation	8881		163,177	163,177
Other Student Fees and Charges	8885	28,488		28,488
Other Local Revenues	8890	1,332,739	12,360	1,345,099
Total Local Revenues	8800	134,903,797	1,434,614	136,338,411
Total Revenues		253,796,187	85,433,457	339,229,644

CALIFORNIA COMMUNITY COLLEGES

Details of General Fund Revenue

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2021-2022

District ID: 860

Name: NORTH ORANGE

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
Other Financing Sources	8900			
Proceeds of General Fixed Assets	8910	4,298		4,298
Proceeds of Long-Term Debt	8940			0
Incoming Transfers -- (8970/8981/8982/8983)	898#	3,324,340	4,420,255	7,744,595
Total Other Financing Sources	8900	3,328,638	4,420,255	7,748,893
Total Revenues and Other Financing Sources		257,124,825	89,853,712	346,978,537

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2021-2022

Budget Year: 2022-2023

Expend by Instructional Activity

S10 General Fund - Combined

(Total Unrestricted and Restricted)

District ID: 860

Name: NORTH ORANGE

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Agriculture and Natural Resources	0100	218,500		414,834			633,334
Architecture and Environmental Design	0200						0
Environmental Sciences and Technologies	0300			(373)			(373)
Biological Sciences	0400	5,494,584	7,514	297,365	209,128		6,008,591
Business and Management	0500	4,560,429	34,337	29,843	20,185		4,644,794
Communications	0600	900,140		132,639	307,200		1,339,979
Computer and Information Science	0700	3,313,900	3,362	3,663	5,166		3,326,091
Education	0800	6,576,503	36,046	1,089,912	196,222		7,898,683
Engineering and Related Industrial Technology	0900	5,913,513	5,317	582,554	1,883,433		8,384,817
Fine and Applied Arts	1000	13,200,632	64,688	467,327	809,211		14,541,858
Foreign language	1100	2,113,836					2,113,836
Health	1200	6,745,455	2,138	420,416	664,452		7,832,461
Consumer Education And Home Economics	1300	2,318,028		23,621	34,382		2,376,031
Law	1400	294,917		7,284			302,201
Humanities(Letters)	1500	13,765,910		29,461			13,795,371
Library Science	1600	1,057,845					1,057,845
Mathematics	1700	9,423,667	4,262	25,323	(1,377)		9,451,875
Military Studies	1800						0
Physical Sciences	1900	6,933,773	10,310	298,213	14,198		7,256,494
Psychology	2000	2,379,280					2,379,280
Public Affairs and Services	2100	580,917		2,939	15,708		599,564
Social Sciences	2200	10,133,739		32,962			10,166,701
Commercial Services	3000	3,281,070	2,788	109,561	85,397		3,478,816
Interdisciplinary Studies	4900	11,360,138	114,744	736,604	392,015		12,603,501
Instruc Staff-Retirees' Bnfts & Retire Incents	5900	2,992,651					2,992,651
Sub-Total Instructional Activites		113,559,427	285,506	4,704,148	4,635,320		123,184,401
Total Expenditures for GF Activities*		118,135,869	140,817,887	33,826,376	13,703,003	18,085,318	324,568,453

*Total Expenditures for GF Activities above is the grand total of Instructional and Non-Instructional activities.

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report
SUPPLEMENTAL DATA

Expend by Non-Instructional Activity
S10 General Fund - Combined
(Total Unrestricted and Restricted)

For Actual Year: 2021-2022

Budget Year: 2022-2023

District ID: 860

Name: NORTH ORANGE

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Instructional Administration and Governance	6000						
Academic Administration	6010		23,730,326	951,686	1,111,158		25,793,170
Course and Curriculum Development	6020		538,598	6,350			544,948
Academic / Faculty Senate	6030		412,483	3,734			416,217
Other Instructional Administration & Governance	6090		2,678,719	209,353	16,362		2,904,434
Total Instructional Admin. & Governance		0	27,360,126	1,171,123	1,127,520	0	29,658,769
Instructional Support Services	6100						
Learning Center	6110	4,576,442	(161,104)	925,742	1,126		5,342,206
Library	6120		4,759,002	581,030	262,465		5,602,497
Media	6130		621,251	1,650			622,901
Museums and Galleries	6140						0
Academic Information Systems and Technology	6150		2,989,149	3,861,899	4,066,995		10,918,043
Other Instructional Support Services	6190		6,864,728	1,654,540	125,085		8,644,353
Total Instructional Support Services		4,576,442	15,073,026	7,024,861	4,455,671	0	31,130,000
Admissions and Records	6200		6,462,607	144,337	236,142		6,843,086
Student Counseling and Guidance	6300						
Counseling and Guidance	6310		10,092,196	189,746	123,893		10,405,835
Matriculation and Student Assessment	6320		8,806,651	264,950			9,071,601
Transfer Programs	6330		1,432,946	10,493	103,567		1,547,006
Career Guidance	6340		592,057	43,329			635,386
Other Student Counseling and Guidance	6390		8,671	1,284			9,955
Total Student Counseling and Guidance		0	20,932,521	509,802	227,460	0	21,669,783

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report
SUPPLEMENTAL DATA

Expend by Non-Instructional Activity
S10 General Fund - Combined
(Total Unrestricted and Restricted)

For Actual Year: 2021-2022

Budget Year: 2022-2023

District ID: 860

Name: NORTH ORANGE

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Other Student Services	6400						
Cal Work Opportunity and Responsibility to Kids *	6410						0
Disabled Student Programs and Services (DSPS)	6420		5,067,739	242,096	183,466	28,404	5,521,705
Extended Opportunity Programs and Services (EOPS)	6430		3,313,068	64,212	3,330	1,388,882	4,769,492
Health Services	6440		2,546,624	530,754			3,077,378
Student Personnel Administration	6450						0
Financial Aid Administration	6460		3,319,321	474,809	12,968		3,807,098
Job Placement Services	6470		701,092	8,552			709,644
Veterans Services	6480		757,225	81,956	17,518		856,699
Miscellaneous Student Services	6490		1,952,599	1,094,515	59,089	254,052	3,360,255
Total Other Student Services		0	17,657,668	2,496,894	276,371	1,671,338	22,102,271
Operation and maintenance of Plant	6500						
Building Maintenance and Repairs	6510		2,734,662	2,097,306	780,296		5,612,264
Custodial Services	6530		8,331,245	337,601	127,197		8,796,043
Grounds Maintenance and Repairs	6550		2,104,608	156,169			2,260,777
Utilities	6570			5,407,542			5,407,542
Other Operations and Maintenance of Plant	6590		2,230,204	459,508	115,757		2,805,469
Total Operation and Maintenance of Plant	6500	0	15,400,719	8,458,126	1,023,250	0	24,882,095
Planning, Policymaking and Coordinations	6600		6,587,893	2,335,947	603,023		9,526,863

* California Work Opportunity and Responsibility to Kids (CalWORKs).

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report
SUPPLEMENTAL DATA

Expend by Non-Instructional Activity
S10 General Fund - Combined
(Total Unrestricted and Restricted)

For Actual Year: 2021-2022

Budget Year: 2022-2023

District ID: 860

Name: NORTH ORANGE

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
General Institutional Support Services	6700						
Community Relations	6710		1,816,553	1,045,975	11,578		2,874,106
Fiscal Operations	6720		4,287,165	(1,238,267)	34,985		3,083,883
Human Resources Management	6730		2,430,608	625,195			3,055,803
Noninstruct Staff Retirees' Benefits & Retirement *	6740		40,602				40,602
Staff Development	6750		489,410	198,679	1,184		689,273
Staff Diversity	6760		912,405	231,091			1,143,496
Logistical Services	6770		4,179,481	161,946	3,635		4,345,062
Management Information Systems	6780		4,248,402	2,125,894	206,488		6,580,784
Other General Institutional Support Services	6790		6,321,247	737,639	81,231		7,140,117
Total General Institutional Support Services	6700	0	24,725,873	3,888,152	339,101	0	28,953,126
Community Services & Economic Development	6800						
Community Recreation	6810						0
Community Service Classes	6820		16,572	19,266			35,838
Community Use of Facilities	6830		251,241	900			252,141
Economic Development	6840		12,340	258,094			270,434
Other Community Services & Economic Development	6890		793,748	7,805			801,553
Total Community Services	6800	0	1,073,901	286,065	0	0	1,359,966

* Noninstructional Staff Retirees' Benefits & Retirement Incentives.

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report
SUPPLEMENTAL DATA

Expend by Non-Instructional Activity
S10 General Fund - Combined
(Total Unrestricted and Restricted)

For Actual Year: 2021-2022

Budget Year: 2022-2023

District ID: 860

Name: NORTH ORANGE

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Ancillary Services	6900						
Bookstore	6910						0
Child Development Centers	6920		17,220	2,597	901		20,718
Farm Operations	6930						0
Food Services	6940			1,553,888			1,553,888
Parking	6950		2,319,150	262,700	47,490		2,629,340
Student and Co-Curricular Activities	6960		863,044	359,120	1,362		1,223,526
Student Housing	6970						0
Other Ancillary Services	6990						0
Total Ancillary Services	6900	0	3,199,414	2,178,305	49,753	0	5,427,472
Auxiliary Operations	7000						
Contract Education	7010			29,095		8,593	37,688
Other Auxiliary Operations	7090		198,878				198,878
Total Auxiliary Operations	7000	0	198,878	29,095	0	8,593	236,566

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report
SUPPLEMENTAL DATA

Expend by Non-Instructional Activity
S10 General Fund - Combined
(Total Unrestricted and Restricted)

For Actual Year: 2021-2022

Budget Year: 2022-2023

District ID: 860

Name: NORTH ORANGE

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Physical Property and Related Acquisitions	7100		1,859,755	599,521	729,392		3,188,668
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	0	0
Transfers, Student Aid and Other Outgo	7300						
Transfers	7310						0
Student Aid	7320					2,192,399	2,192,399
Other Outgo	7390					14,212,988	14,212,988
Total Transfers, Student Aid and Other Outgo	7300	0	0	0	0	16,405,387	16,405,387
Sub-Total Non-Instructional Activites		4,576,442	140,532,381	29,122,228	9,067,683	18,085,318	201,384,052
Total Expenditures General Fund: activities *		118,135,869	140,817,887	33,826,376	13,703,003	18,085,318	324,568,453

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

CALIFORNIA COMMUNITY COLLEGES

Budget Year: 2022-2023

Gann Appropriations Limit

GANN Report

DISTRICT NAME: NORTH ORANGE

I.	2022-2023 Appropriations Limit:			
A.	2021-2022 Appropriations Limit:			\$356,802,299
B.	2022-2023 Price Factor:	1.0755		
C.	Population factor:			
	1. 2020-2021 Second Period Actual FTES	31,603.25		
	2. 2021-2022 Second Period Actual FTES	25,220.84		
	3. 2021-2022 Population change factor (C2/C1)	0.7980		
D.	2021-2022 Limit adjusted by inflation and population factors (A * B * C.3)			\$306,225,216
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)			\$306,225,216
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.	2022-2023 Appropriations Limit (D + E.3 - F.3)			\$306,225,216
II.	2022-2023 Appropriations Subject to Limit:			
A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)			144,462,502
B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)			400,000
C.	Local Property taxes			80,480,000
D.	Estimated excess Debt Service taxes			0
E.	Estimated Parcel taxes, Square Foot taxes, etc.			0
F.	Interest on proceeds of taxes			27,714
G.	Local appropriations from taxes for unreimbursed State, court, and federal mandates			190,353
H.	2022-2023 Appropriations Subject to Limit			\$225,179,863

For Actual Year: 2021-2022

Budget Year: 2022-2023

General Fund

Description	Object Code	Fund: 11 UNRESTRICTED SUBFUND		Fund: 12 RESTRICTED SUBFUND		Fund: 10 TOTAL	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100		0	33,702,888	25,793,330	33,702,888	25,793,330
State Revenues	8600	118,892,390	144,593,233	50,295,955	90,957,227	169,188,345	235,550,460
Local Revenues	8800	134,903,797	124,228,649	1,434,614	6,130,010	136,338,411	130,358,659
Total Revenues		253,796,187	268,821,882	85,433,457	122,880,567	339,229,644	391,702,449
EXPENDITURES:							
Academic Salaries	1000	100,941,878	104,863,287	11,136,521	9,630,739	112,078,399	114,494,026
Classified Salaries	2000	55,322,034	58,847,517	20,350,886	21,021,826	75,672,920	79,869,343
Employee Benefits	3000	61,941,821	64,814,129	9,260,616	10,267,079	71,202,437	75,081,208
Supplies and Materials	4000	1,788,861	4,207,635	2,905,304	9,910,559	4,694,165	14,118,194
Other Operating Expenses and Services	5000	12,391,676	43,632,790	16,740,535	42,774,387	29,132,211	86,407,177
Capital Outlay	6000	1,922,987	10,743,002	11,780,016	32,503,409	13,703,003	43,246,411
Total Expenditures		234,309,257	287,108,360	72,173,878	126,107,999	306,483,135	413,216,359
Excess /(Deficiency) of Revenues over Expenditures		19,486,930	(18,286,478)	13,259,579	(3,227,432)	32,746,509	(21,513,910)
Other Financing Sources	8900	3,328,638	3,026,326	4,420,255	1,009,379	7,748,893	4,035,705
Other Outgo	7000	4,596,538	10,684,020	13,488,780	5,446,673	18,085,318	16,130,693
Net Increase/(Decrease) in Fund Balance		18,219,030	(25,944,172)	4,191,054	(7,664,726)	22,410,084	(33,608,898)
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	106,769,787	124,988,817	4,632,534	8,823,588	111,402,321	133,812,405
Prior Years Adjustments	9020					0	
Adjusted Beginning Balance	9030	106,769,787		4,632,534		111,402,321	
Ending Fund Balance, June 30		124,988,817	99,044,645	8,823,588	1,158,862	133,812,405	100,203,507

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

Annual Financial and Budget Report

20 Debt service Funds

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

860 NORTH ORANGE

For Actual Year: 2021-2022

Budget Year: 2022-2023

DEBT SERVICE FUNDS

Description	Object Code	Fund: 21 BOND INTEREST AND REDEMPTION FUND		Fund: 22 REVENUE BOND INTEREST AND REDEMPTION FUND		Fund: 29 OTHER DEBT SERVICE FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
		REVENUES:					
Federal Revenues	8100						
State Revenues	8600	218,559					
Local Revenues	8800	45,905,317	43,054,555				
Total Revenues		46,123,876	43,054,555	0	0	0	0
Other Financing Sources	8900						
Interfund Transfers In	8981						
Other Incoming Transfers	8983						
Total Other Financing Sources		0	0	0	0	0	0
Other Outgo	7000						
Debt Retirement (Long Term Debt)	7100						
Debt Reduction	7110	36,264,962	34,424,536				
Debt Interest and Other Service Charges	7120	11,669,645	14,764,598				
Transfers Outgoing	7300 & 7400						
Reserve for Contingencies	7900						
Total Other Outgo	7000	47,934,607	49,189,134	0	0	0	0
Net Other Financing Sources / (Other Outgo)	8900 & 7000	(47,934,607)	(49,189,134)	0	0	0	0
Net Increase/Decrease in Fund Balance		(1,810,731)	(6,134,579)	0	0	0	0
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	46,986,140	45,198,115		0		0
Prior Years Adjustments	9020	22,706					
Adjusted Beginning Balance	9030	47,008,846		0		0	
Ending Fund Balance, June 30		45,198,115	39,063,536	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

860 NORTH ORANGE

For Actual Year: 2021-2022

Budget Year: 2022-2023

Special Revenue Funds

Description	Object Code	FUND: 31		FUND 32		FUND 33	
		BOOKSTORE FUND		CAFETERIA FUND		CHILD DEVELOPMENT FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100					63,959	298,577
State Revenues	8600					157,375	176,365
Local Revenues	8800	832,561	250,000	165,230	320,000	184,687	485,006
Total Income		832,561	250,000	165,230	320,000	406,021	959,948
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	653,837	298,988			514,837	790,568
Employee Benefits	3000	259,292	136,211			184,174	324,098
Supplies and Materials	4000	516,205				10,773	47,137
Other Operating Expenses and Services	5000	14,561			60,000	90,296	129,895
Capital Outlay	6000		250,000		110,000	4,324	18,250
Total Expenditures		1,443,895	685,199	0	170,000	804,404	1,309,948
Excess /(Deficiency) of Revenues over Expenditures		(611,334)	(435,199)	165,230	150,000	(398,383)	(350,000)
Other Financing Sources	8900	3,200,219		39,104		398,383	350,000
Other Outgo	7000			145,000	150,000		
Net Increase/(Decrease) in Fund Balance		2,588,885	(435,199)	59,334	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	2,682,822	5,271,707	2,517,747	2,577,081	103,076	103,076
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	2,682,822		2,517,747		103,076	
Ending Fund Balance, June 30		5,271,707	4,836,508	2,577,081	2,577,081	103,076	103,076

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

Annual Financial and Budget Report

30 Special Revenue Funds -- Part 2

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

860 NORTH ORANGE

For Actual Year: 2021-2022

Budget Year: 2022-2023

Special Revenue Funds

Description	Object Code	FUND: 34		FUND 35		FUND 39	
		FARM OPERATION FUND		REVENUE BOND PROJECT FUND		OTHER SPECIAL REVENUE FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800						
Total Income		0	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	0
Excess /(Deficiency) of Revenues over Expenditures		0	0	0	0	0	0
Other Financing Sources	8900						
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		0	0	0	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010		0		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		0		0	
Ending Fund Balance, June 30		0	0	0	0	0	0

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

Annual Financial and Budget Report

40 Capital Projects Funds

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

860 NORTH ORANGE

For Actual Year: 2021-2022

Budget Year: 2022-2023

Capital Projects Funds

Description	Object Code	FUND: 41		FUND 42		FUND 43	
		CAPITAL QUTLAY PROJECTS FUND		REVENUE BOND CONSTRUCTION FUND		GENERAL OBLIGATION BOND FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600	15,620,504	67,375,428				
Local Revenues	8800	4,485,137	330,000			225,840	1,000,000
Total Income		20,105,641	67,705,428	0	0	225,840	1,000,000
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	680,272	752,985				
Employee Benefits	3000	250,500	333,230				
Supplies and Materials	4000	177,343	6,674			143,588	90,906
Other Operating Expenses and Services	5000	4,752,419	1,439,103			99,715	3,653,270
Capital Outlay	6000	12,137,873	128,788,245			19,935,368	206,974,236
Total Expenditures		17,998,407	131,320,237	0	0	20,178,671	210,718,412
Excess /(Deficiency) of Revenues over Expenditures		2,107,234	(63,614,809)	0	0	(19,952,831)	(209,718,412)
Other Financing Sources	8900	2,500,000	7,000,000				150,000,000
Other Outgo	7000	1,000,000	1,000,000				
Net Increase/(Decrease) in Fund Balance		3,607,234	(57,614,809)	0	0	(19,952,831)	(59,718,412)
Begining Fund Balance:							
Net Beginning Balance, July 1	9010	65,262,737	68,869,971	0	0	79,671,243	59,718,412
Prior Years Adustments	9020						
Adjusted Beginning Balance	9030	65,262,737		0		79,671,243	
Ending Fund Balance, June 30		68,869,971	11,255,162	0	0	59,718,412	0

CALIFORNIA COMMUNITY COLLEGES

Proprietary Funds Group

Annual Financial and Budget Report

50 Enterprise Funds Group -- Part 1

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

860 NORTH ORANGE

For Actual Year: 2021-2022

Budget Year: 2022-2023

Enterprise Funds

Description	Object Code	FUND: 51		FUND 52		FUND 53	
		BOOKSTORE FUND		CAFETERIA FUND		FARM OPERATIONS	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Local Revenues	8800						
Other Financing Sources	8900						
Total Income		0	0	0	0	0	0
Cost of Sales	5890						
Gross Profit or Loss		0	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	0
Net Profit or Loss		0	0	0	0	0	0
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		0	0	0	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010		0		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		0		0	
Ending Fund Balance, June 30		0	0	0	0	0	0

CALIFORNIA COMMUNITY COLLEGES

Proprietary Funds Group

Annual Financial and Budget Report

50 Enterprise Funds Group -- Part 2

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

860 NORTH ORANGE

For Actual Year: 2021-2022

Budget Year: 2022-2023

Enterprise Funds

Description	Object Code	FUND: 59					
		OTHER ENTERPRISE FUND					
		Actual	Budget				
REVENUES:							
Local Revenues	8800						
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						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000						
Capital Outlay	6000						
Total Expenditures		0	0				
Net Profit or Loss		0	0				
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		0	0				
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010		0				
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0					
Ending Fund Balance, June 30		0	0				

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

Proprietary Funds Group

60 Enterprise Funds Group

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

860 NORTH ORANGE

For Actual Year: 2021-2022

Budget Year: 2022-2023

Internal Service Funds

Description	Object Code	FUND: 61		FUND 69			
		SELF-INSURANCE FUND		OTHER INTERNAL SERVICES FUND			
		Actual	Budget	Actual	Budget		
REVENUES:							
Local Revenues	8800	6,646,770	6,712,204				
Other Financing Sources	8900						
Total Income		6,646,770	6,712,204	0	0		
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	241,939	274,441				
Employee Benefits	3000	5,538,846	5,723,803				
Supplies and Materials	4000		500				
Other Operating Expenses and Services	5000	2,535,434	3,322,200				
Capital Outlay	6000						
Total Expenditures		8,316,219	9,320,944	0	0		
Net Profit or Loss		(1,669,449)	(2,608,740)	0	0		
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		(1,669,449)	(2,608,740)	0	0		
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	29,237,065	27,567,616		0		
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	29,237,065		0			
Ending Fund Balance, June 30		27,567,616	24,958,876	0	0		

CALIFORNIA COMMUNITY COLLEGES

Fiduciary Funds Group

Annual Financial and Budget Report

70 Fiduciary Funds Group -- Part 1

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

860 NORTH ORANGE

For Actual Year: 2021-2022

Budget Year: 2022-2023

Fiduciary Funds Group

Description	Object	FUND: 71		FUND 72		FUND 73	
	Code	ASSOCIATED STUDENTS 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	224,004	263,000	39,175	80,000		
Total Income		224,004	263,000	39,175	80,000	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	100,358	111,555				
Employee Benefits	3000	26,993	37,767				
Supplies and Materials	4000	26,907	32,801				
Other Operating Expenses and Services	5000	42,343	87,877	23,107	55,000		
Capital Outlay	6000	33,110	3,000				
Total Expenditures		229,711	273,000	23,107	55,000	0	0
Excess /(Deficiency) of Revenues over Expenditures		(5,707)	(10,000)	16,068	25,000	0	0
Other Financing Sources	8900	9,008	25,000				
Other Outgo	7000		15,000	9,007	25,000		
Net Increase/(Decrease) in Fund Balance		3,301	0	7,061	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	935,965	939,266	164,593	178,075		0
Prior Years Adjustments	9020			6,421			
Adjusted Beginning Balance	9030	935,965		171,014		0	
Ending Fund Balance, June 30		939,266	939,266	178,075	178,075	0	0

CALIFORNIA COMMUNITY COLLEGES

Fiduciary Funds Group

Annual Financial and Budget Report

70 Fiduciary Funds Group -- Part 2

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

860 NORTH ORANGE

For Actual Year: 2021-2022

Budget Year: 2022-2023

Fiduciary Funds Group

Description	Object Code	FUND: 74		FUND 75		FUND 76	
		FINANCIAL AID TRUST FUND		SCHOLARSHIP & LOAN TRUST FUND		INVESTMENT TRUST FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100	76,446,933	62,489,218				
State Revenues	8600	11,925,411	20,280,771				
Local Revenues	8800	49,699					
Total Income		88,422,043	82,769,989	0	0	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000	6,010					
Capital Outlay	6000						
Total Expenditures		6,010	0	0	0	0	0
Excess /(Deficiency) of Revenues over Expenditures		88,416,033	82,769,989	0	0	0	0
Other Financing Sources	8900						
Other Outgo	7000	88,416,033	82,769,989				
Net Increase/(Decrease) in Fund Balance		0	0	0	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	50,000	50,000	0	0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	50,000		0		0	
Ending Fund Balance, June 30		50,000	50,000	0	0	0	0

CALIFORNIA COMMUNITY COLLEGES

Fiduciary Funds Group

Annual Financial and Budget Report

70 Fiduciary Funds Group -- Part 3

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

860 NORTH ORANGE

For Actual Year: 2021-2022

Budget Year: 2022-2023

Fiduciary Funds Group

Description	Object	FUND: 77		FUND 79	
	Code	DEFERRED COMPENSATION TRUST FUND		OTHER TRUST FUNDS	
		Actual	Budget	Actual	Budget
REVENUES:					
Federal Revenues	8100				
State Revenues	8600				
Local Revenues	8800			5,632,472	2,065,019
Total Income		0	0	5,632,472	2,065,019
Expenditures					
Academic Salaries	1000				
Classified Salaries	2000			11,008	334,520
Employee Benefits	3000			957	123,586
Supplies and Materials	4000			5,166	274,082
Other Operating Expenses and Services	5000			1,082,091	517,435
Capital Outlay	6000				14,165
Total Expenditures		0	0	1,099,222	1,263,788
Excess /(Deficiency) of Revenues over Expenditures		0	0	4,533,250	801,231
Other Financing Sources	8900			764,296	351,533
Other Outgo	7000			1,522,399	3,129,017
Net Increase/(Decrease) in Fund Balance		0	0	3,775,147	(1,976,253)
Beginning Fund Balance:					
Net Beginning Balance, July 1	9010		0	3,562,070	7,068,486
Prior Years Adjustments	9020			(268,731)	
Adjusted Beginning Balance	9030	0		3,293,339	
Ending Fund Balance, June 30		0	0	7,068,486	5,092,233

CALIFORNIA COMMUNITY COLLEGES

Interfund Transfer Report

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2021-2022

District ID: 860

Name: NORTH ORANGE

Fund Number In	Fund Name	Fund Number Out	Fund Name	Amount Transferred
33	CHILD DEVELOPMENT FUND	11	UNRESTRICTED SUBFUND	265,662
41	CAPITAL OUTLAY PROJECTS FUND	11	UNRESTRICTED SUBFUND	2,500,000
79	OTHER TRUST FUNDS	11	UNRESTRICTED SUBFUND	98,872
31	BOOKSTORE FUND	12	RESTRICTED SUBFUND	3,200,219
32	CAFETERIA FUND	12	RESTRICTED SUBFUND	39,104
33	CHILD DEVELOPMENT FUND	12	RESTRICTED SUBFUND	132,721
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	43,689
71	ASSOCIATED STUDENTS TRUST FUND	74	STUDENT FINANCIAL AID TRUST FUND	9,008
11	UNRESTRICTED SUBFUND	79	OTHER TRUST FUNDS	3,099

CALIFORNIA COMMUNITY COLLEGES

Receipt and Expenditures of Lottery Proceeds

Annual Financial and Budget Report

Lottery Actual Report

SUPPLEMENTAL DATA

L10 GENERAL FUND

For Actual Year: 2021-2022

Budget Year: 2022-2023

District ID: 860

Name: NORTH ORANGE

Activity Classification	Object Code	Unrestricted			Restricted Prop 20			
Lottery Adjustments and Proceeds:								
Net Beginning Balance, July 1	9010		8,209			5,298,579		
Adjustments	9020		0			0		
Adjusted Beginning Balance	9030		8,209			5,298,579		
Actual Fiscal Year Data								
State Lottery Proceeds:	8681		5,991,351			2,775,103		
		Instructional & Institutional Unrestricted				Instructional Materials Proposition 20		Total
	Object Code	Instructional Activities (AC 0100-5900)	Support Activities (AC 6000-6700)	Support Activities (AC 6800-7390)	Total Unrestricted	Instructional (AC 0100-4900)	Support Activities (AC 7320)	
Expenditures								
Academic Salaries	1000				0			0
Classified Salaries	2000				0			0
Employee Benefits	3000				0			0
Supplies & Materials	4000							
Software	4100				0	3,039		3,039
Books, Magazines, & Periodicals	4200				0	39,853		39,853
Instructional Supplies & Materials	4300				0	982,777		982,777
Noninstructional Supplies & Mtrls	4400				0			0
Total Supplies and Materials		0	0	0	0	1,025,669		1,025,669
Other Operating Expenses and Services	5000		5,991,351		5,991,351	559,965		6,551,316
Capital Outlay	6000							
Library Books	6300				0	56,285		56,285
Equipment	6400							
Equipment - Additional	6410				0	308,798		308,798
Equipment - Replacement	6420				0			0
Total Capital Outlay		0	0	0	0	365,083		365,083
Other Outgo	7000				0			0
Direct Aid to Students	7500				0			0
Total Other Outgo	7000	0	0	0	0			0
Total Expenditures		0	5,991,351	0	5,991,351	1,950,717		7,942,068
Ending Balance					8,209	6,122,965		6,131,174

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report
SUPPLEMENTAL DATA

Receipt and Expenditures of Lottery Proceeds
Lottery Budget Report
L10 GENERAL FUND

For Actual Year: 2021-2022

Budget Year: 2022-2023

District ID: 860

Name: NORTH ORANGE

Activity Classification	Object Code	Unrestricted			Restricted Prop 20			
Lottery Adjustments and Proceeds:								
Net Beginning Balance, July 1	9010		8,209			6,122,965		
Adjustments	9020		0			0		
Adjusted Beginning Balance	9030		8,209			6,122,965		
Budget Fiscal Year Data								
State Lottery Proceeds:	8681		5,850,210			2,305,670		
		Instructional & Institutional Unrestricted				Instructional Materials Proposition 20		Total
	Object Code	Instructional Activities (AC 0100-5900)	Support Activities (AC 6000-6700)	Support Activities (AC 6800-7390)	Total Unrestricted	Instructional (AC 0100-4900)	Support Activities (AC 7320)	
Expenditures								
Academic Salaries	1000				0			0
Classified Salaries	2000				0			0
Employee Benefits	3000				0			0
Supplies & Materials	4000							
Software	4100				0	53,622		53,622
Books, Magazines, & Periodicals	4200				0	34,700		34,700
Instructional Supplies & Materials	4300				0	7,059,358		7,059,358
Noninstructional Supplies & Mtrls	4400				0			0
Total Supplies and Materials		0	0	0	0	7,147,680		7,147,680
Other Operating Expenses and Services	5000		5,858,419		5,858,419	478,925		6,337,344
Capital Outlay	6000							
Library Books	6300				0	167,082		167,082
Equipment	6400							
Equipment - Additional	6410				0	634,948		634,948
Equipment - Replacement	6420				0			0
Total Capital Outlay		0	0	0	0	802,030		802,030
Other Outgo	7000				0			0
Direct Aid to Students	7500				0			0
Total Other Outgo	7000	0	0	0	0			0
Total Expenditures		0	5,858,419	0	5,858,419	8,428,635		14,287,054
Ending Balance					0	0		

CALIFORNIA COMMUNITY COLLEGES

Details of Education Protection Account

Annual Financial and Budget Report

For Actual Year: 2021-2022

District ID: 860

Name: NORTH ORANGE

EPA Revenue	57,339,829
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Activity Classification	Activity Code	Salaries and Benefits	Operating Expenses	Capital Outlay	Total
		(Obj 1000-3000)	(Obj 4000-5000)	(Obj 6000)	
Instructional Activities	0100-5900	57,339,829	0	0	57,339,829
Default Activity Code	999999	0	0	0	0
TOTAL		57,339,829	0	0	57,339,829

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Pension Costs

For Actual Year: 2021-2022

Budget Year: 2022-2023

District ID: 860

Name: NORTH ORANGE

Fiscal Year	STRS	PERS	Total	Increase	
	Amount	Amount		Amount	Rate
2021-22	14,099,547	11,417,694	25,517,241	N/A	N/A
2022-23	18,275,414	14,572,043	32,847,457	7,330,216	28.73%
2023-24	18,275,414	14,474,398	32,749,812	-97,645	-0.30%
2024-25	18,275,414	14,129,770	32,405,184	-344,628	-1.05%
2025-26	18,275,414	13,612,827	31,888,241	-516,943	-1.60%
2026-27	18,275,414	13,612,827	31,888,241		0.00%

Does the district have a plan to fund these expenses through 2026-27?
Yes
Explain Yes or No
We have designated prior base augmentations to address the prior rate increases. The cumulative impacts of the rate increases have been incorporated in the budget. Currently, the rates from 2023-24 to 2026-27 appear to have stabilized. Therefore, we do not currently anticipate additional increases to absorb through 2026-27.

GLOSSARY OF FINANCIAL TERMS

(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 multi-college 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.

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.

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

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.

Emergency Conditions Allowance. A provision that allows districts to claim pre-pandemic FTES for reporting purposes. The districts must elect to participate, otherwise districts will be funded using actual FTES. Starting with the 2022-23 fiscal year, districts must file an application by September 1, 2022, and if approved, is nonrevocable.

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.

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.

Fred. Peace; Elf counsel; Peaceful ruler

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.

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 collegefunding. 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-to-date 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 creditcourses.

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.

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 (POSCTL) 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.

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.

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 CALCULATIONS

APPENDIX A

STUDENT-CENTERED FUNDING FORMULA CALCULATIONS

The Calculation of the SCFF Revenue for the 2022-23 Proposed Budget is multi-leveled.

SCFF Funding Calculation Parts	\$
1. SCFF Based on actual and projected FTES and headcounts	\$ 217,397,068
2. Additional funding resulting from applying the Emergency Conditions Allowance	33,440,722
SCFF Projected Earned Allocation	\$ 250,837,790.00
3. Amount to be used to help meet increased reserve requirement	(10,904,712)
Total 2022-23 SCFF Hold Harmless Allocation	\$ 239,933,078

Under normal circumstances, the District would be expected to use its actual FTES data to determine funding. But the pandemic continues to create one of the unusual circumstances we are operating under, allowing us to elect to participate in an emergency conditions allowance that would artificially hold our FTES at the 2019-20 PI 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 is holding us at our overall 2017-18 funding, adjusted for COLAs. This led us to look at our funding in three parts:

1. SCFF Based on actual and projected FTES and headcounts
2. Additional funding resulting from applying the 2019-20 PI FTES, per the Emergency Conditions Allowance
3. Amount to be used to help meet increased reserve requirement

1. SCFF 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 2022-23 FTES data, the RAM uses the prior year FTES numbers to stand in for projected numbers. Therefore, we are using the 2021-22 Annual FTES information to represent the 2022-23 projected data. For headcounts, no projections have been made, so we have used the 20-21 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. Additional funding resulting from applying the 2019-20 PI FTES, per the Emergency Conditions Allowance

Next, we have calculated the revenue that will be received based on the FTES that are being used for funding under the Emergency Conditions Allowance (ECA). 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 PI 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 allowance. The Chancellor's Office extended that initial ECA through 2021-22. As discussed in the SCFF information in Tab 4, districts can apply for this allowance for 2022-23. Since we continue to experience declines in enrollment and continue to develop and implement different strategies to re-engage students back to pre-pandemic levels, we have applied to continue to use the 2019-20 PI data for the 2022-23 SCFF calculations. The additional funding resulting from continuing to apply the ECA is shown here.

3. Amount to be used to help meet increased reserve requirement

The Hold Harmless Provision continues. 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 COLAs. 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. For 2022-23, we are using those hold harmless funds to supplement the RAM.

The use of the ECA in 2022-23 contains a requirement that districts increase the Board Policy reserves to be able to cover two months of total general fund operating expenditures. The combination of the COLA plus additional increases to the SCFF rates made by the Chancellor's Office for 2022-23 unexpectedly increases the funding we would expect to receive above the hold harmless levels. That difference is one that works to our advantage, allowing us to move towards meeting the increased reserve levels without diverting other allocated funds.

APPENDIX A

FTES PRODUCTION BY CAMPUS

(70% of SCFF)

	2022-23 Targets	Annual 2021-22 Actual	Recalc 2020-21 Actual	Annual 2019-20 Actual	Recalc 2018-19 Actual	Recalc 2017-18 Actual
Cypress	9,866.76	9,866.76	11,118.97	11,621.57	11,581.78	11,487.53
Fullerton	13,432.30	13,432.30	16,155.76	16,939.20	16,749.66	18,042.34
NOCE	2,772.79	2,772.79	4,567.83	4,776.68	4,936.61	5,065.67
Total	<u>26,071.85</u>	<u>26,071.85</u>	<u>31,842.56</u>	<u>33,337.45</u>	<u>33,268.05</u>	<u>34,595.54</u>

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 2019-20 to FY 2022-23, 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:	2022-23	2021-22	2020-21
	Uses 2020-21 Headcounts	Uses 2020-21 Headcounts	Uses 2019-20 Headcounts
AB540 Students	1,365	1,365	1,612
Pell Grant Recipients	12,233	12,233	13,058
California Promise Grant Recipien	23,108	23,108	25,697
Total	<u>36,706</u>	<u>36,706</u>	<u>40,367</u>

The Supplemental Allocation uses the prior year headcounts. For the 2022-23 proposed budget, the 2021-22 headcounts are not available. Therefore, we have based the projected headcounts for 2022-23 to be the same as used for the 2021-22 calculations.

APPENDIX A

HEADCOUNTS FOR SUCCESS ALLOCATION (10% of SCFF)

	2020-21 Headcounts	2020-21 Headcounts	2019-20 Headcounts	
All Students	Associate Degrees for Transfer	2,017	2,017	1,866
	Associate Degrees	1,241	1,241	1,374
	Baccalaureate Degree	7	7	2
	Credit Certificates	734	734	750
	Transfer Level Math and English	1,692	1,692	1,767
	Transfer to Four Year University	2,126	2,126	2,032
	Nine or More CTE Units	4,965	4,965	4,875
	Regional Living Wage	2,804	2,804	3,742
		<u>15,586</u>	<u>15,586</u>	<u>16,408</u>
Equity: Pell Grant Recipients	Associate Degrees for Transfer	1,123	1,123	992
	Associate Degrees	634	634	706
	Baccalaureate Degree	6	6	1
	Credit Certificates	371	371	381
	Transfer Level Math and English	739	739	857
	Transfer to Four Year University	1,087	1,087	977
	Nine or More CTE Units	2,296	2,296	2,266
	Regional Living Wage	623	623	843
		<u>6,879</u>	<u>6,879</u>	<u>7,023</u>
Equity: California Promise Grant Recipients	Associate Degrees for Transfer	1,579	1,579	1,402
	Associate Degrees	937	937	1,040
	Baccalaureate Degree	7	7	2
	Credit Certificates	538	538	545
	Transfer Level Math and English	1,117	1,117	1,231
	Transfer to Four Year University	1,498	1,498	1,383
	Nine or More CTE Units	3,575	3,575	3,490
	Regional Living Wage	1,207	1,207	1,714
		<u>10,458</u>	<u>10,458</u>	<u>10,807</u>

The Success Allocation uses a three-year average of headcounts comprised of the prior three years. For the 2022-23 proposed budget, the 2021-22 headcounts are not available. Therefore, we have based the average headcounts for 2022-23 estimating the 2021-22 headcounts to be the same as the 2020-21 counts.

APPENDIX A

SCFF & COLLEGE LEVEL ALLOCATIONS Based on Projected and Actuals

* Data will be updated at Settle-up based on actual information available	SCFF			Cypress College			Fullerton College		
	Data for Funding	Funding Rate (Est.)	2022-23 State Apportionment Funding	Data	2022-23 Funding	% of District Funding	Data	2022-23 Funding	% of District Funding
Basic Allocation			\$ 15,867,797.00		\$ 6,942,161.00			\$ 6,942,161.00	
Base Allocation	FTEs			FTEs			FTEs		
Traditional Credit 3-Year Average	24,115.09	\$ 4,840.00	\$ 116,717,036.00	10,024.64	\$ 48,519,258.00	41.6%	14,090.45	\$ 68,197,778.00	58.4%
Special Admit Credit	452.76	\$ 6,787.69	\$ 3,073,195.00	226.23	\$ 1,535,579.00	50.0%	226.53	\$ 1,537,616.00	50.0%
Incarcerated Credit	-	\$ 6,787.69	\$ -	-	\$ -	0.0%	-	\$ -	0.0%
Subtotal Credit	24,567.85		\$ 119,790,231.00	10,250.87	\$ 50,054,837.00	41.8%	14,316.98	\$ 69,735,394.00	58.2%
Non-Credit	1,756.29	\$ 4,081.63	\$ 7,168,526.00	23.09	\$ 94,245.00	1.3%	2.96	\$ 12,083.00	0.2%
Non Credit CDCP	1,042.55	\$ 6,787.69	\$ 7,076,506.00	-	\$ -	0.0%	-	\$ -	0.0%
Non-Credit Incarcerated	-	\$ 6,787.69	\$ -	-	\$ -	0.0%	-	\$ -	0.0%
Subtotal Non Credit	2,798.84		\$ 14,245,032.00	23.09	\$ 94,245.00	0.7%	2.96	\$ 12,083.00	0.1%
Subtotal Base	27,366.69		\$ 134,035,263.00	10,273.96	\$ 50,149,082.00	37.4%	14,319.94	\$ 69,747,477.00	52.0%
Total Basic + Base			\$ 149,903,060.00		\$ 57,091,243.00	38.1%		\$ 76,689,638.00	51.2%
Final Data Source:	21-22 Headcounts			21-22 Headcounts			21-22 Headcounts		
Data Used at this Time:	20-21			20-21			20-21		
Supplemental Allocation									
AB540 Students	1,365.00	\$ 1,145.00	\$ 1,562,925.00	587.00	\$ 672,115.00	38.3%	946.00	\$ 1,083,170.00	61.7%
Pell Grant Recipients	12,233.00	\$ 1,145.00	\$ 14,006,785.00	5,476.00	\$ 6,270,020.00	44.6%	6,789.00	\$ 7,773,405.00	55.4%
California Promise Grant Recipients	23,108.00	\$ 1,145.00	\$ 26,458,660.00	10,991.00	\$ 12,584,695.00	44.3%	13,798.00	\$ 15,798,710.00	55.7%
Total Supplemental	36,706.00		\$ 42,028,370.00	17,054.00	\$ 19,526,830.00	44.2%	21,533.00	\$ 24,655,285.00	55.8%
Final Data Source:	3-Yr Avg			21-22 Headcounts			21-22 Headcounts		
Data Used at this Time:	3-Yr Avg			20-21			20-21		
Student Success Allocation									
All Students									
Associate Degrees for Transfer	1,966.00	\$ 2,700.00	\$ 5,308,200.00	791.00	\$ 2,135,700.00	39.3%	1,223.00	\$ 3,302,100.00	60.7%
Associate Degrees	1,284.67	\$ 2,025.00	\$ 2,601,457.00	478.00	\$ 967,950.00	38.3%	769.00	\$ 1,557,225.00	61.7%
Baccalaureate Degrees	5.33	\$ 2,025.00	\$ 10,793.00	7.00	\$ 14,175.00	100%	-	\$ -	0.0%
Credit Certificates	739.33	\$ 1,350.00	\$ 998,096.00	421.00	\$ 568,350.00	56.2%	328.00	\$ 442,800.00	43.8%
Transfer Level Math and English	1,717.00	\$ 1,350.00	\$ 2,317,950.00	626.00	\$ 845,100.00	37.9%	1,026.00	\$ 1,385,100.00	62.1%
Transfer to Four Year University	2,094.67	\$ 1,012.50	\$ 2,120,853.00	762.00	\$ 771,525.00	37.0%	1,295.00	\$ 1,311,188.00	63.0%
Nine or More CTE Units	4,935.00	\$ 675.00	\$ 3,331,125.00	2,114.00	\$ 1,426,950.00	43.6%	2,730.00	\$ 1,842,750.00	56.4%
Achieved Regional Living Wage	3,116.67	\$ 675.00	\$ 2,103,752.00	894.00	\$ 603,450.00	30.6%	1,357.00	\$ 915,975.00	46.5%
Subtotal	15,858.67		\$ 18,792,226.00	6,093.00	\$ 7,333,200.00	39.6%	8,728.00	\$ 10,757,138.00	58.0%
Pell Grant Recipients Bonus									
Associate Degrees for Transfer	1,078.67	\$ 1,020.00	\$ 1,100,243.00	469.00	\$ 478,380.00	41.8%	653.00	\$ 666,060.00	58.2%
Associate Degrees	658.00	\$ 765.00	\$ 503,370.00	270.00	\$ 206,550.00	42.3%	368.00	\$ 281,520.00	57.7%
Baccalaureate Degrees	4.33	\$ 765.00	\$ 3,312.00	6.00	\$ 4,590.00	100%	-	\$ -	0.0%
Credit Certificates	374.33	\$ 510.00	\$ 190,908.00	220.00	\$ 112,200.00	58.0%	159.00	\$ 81,090.00	42.0%
Transfer Level Math and English	778.33	\$ 510.00	\$ 396,948.00	283.00	\$ 144,330.00	39.4%	435.00	\$ 221,850.00	60.6%
Transfer to Four Year University	1,050.33	\$ 382.50	\$ 401,751.00	416.00	\$ 159,120.00	39.2%	645.00	\$ 246,713.00	60.8%
Nine or More CTE Units	2,286.00	\$ 255.00	\$ 582,930.00	1,034.00	\$ 263,670.00	46.3%	1,201.00	\$ 306,255.00	53.7%
Achieved Regional Living Wage	696.33	\$ 255.00	\$ 177,564.00	279.00	\$ 71,145.00	42.1%	353.00	\$ 90,015.00	53.3%
Subtotal	6,926.32		\$ 3,357,026.00	2,977.00	\$ 1,439,985.00	43.1%	3,814.00	\$ 1,893,503.00	56.7%
California Promise Grant Recipients Bonus									
Associate Degrees for Transfer	1,519.33	\$ 680.00	\$ 1,033,144.00	626.00	\$ 425,680.00	39.7%	952.00	\$ 647,360.00	60.3%
Associate Degrees	970.67	\$ 510.00	\$ 495,042.00	381.00	\$ 194,310.00	40.5%	560.00	\$ 285,600.00	59.5%
Baccalaureate Degrees	5.33	\$ 510.00	\$ 2,718.00	7.00	\$ 3,570.00	100%	-	\$ -	0.0%
Credit Certificates	540.33	\$ 340.00	\$ 183,712.00	309.00	\$ 105,060.00	56.4%	239.00	\$ 81,260.00	43.6%
Transfer Level Math and English	1,155.00	\$ 340.00	\$ 392,700.00	422.00	\$ 143,480.00	38.6%	670.00	\$ 227,800.00	61.4%
Transfer to Four Year University	1,459.67	\$ 255.00	\$ 372,216.00	566.00	\$ 144,330.00	39.0%	886.00	\$ 225,930.00	61.0%
Nine or More CTE Units	3,546.67	\$ 170.00	\$ 602,934.00	1,553.00	\$ 264,010.00	44.6%	1,926.00	\$ 327,420.00	55.4%
Achieved Regional Living Wage	1,376.00	\$ 170.00	\$ 233,920.00	538.00	\$ 91,460.00	42.0%	668.00	\$ 113,560.00	52.2%
Subtotal	10,573.00		\$ 3,316,386.00	4,402.00	\$ 1,371,900.00	41.7%	5,901.00	\$ 1,908,930.00	58.0%
Total Student Success Allocation	33,357.99		\$ 25,465,638.00	13,472.00	\$ 10,145,085.00	40.3%	18,443.00	\$ 14,559,571.00	57.8%
Total SCFF 2022-23 State Apportionment			\$ 217,397,068.00		\$ 86,763,158.00	39.6%		\$ 115,904,494.00	52.9%
3-Yr Average Adjustment				\$ -		41.6%	\$ -		58.4%
Special Admit Credit Adjustment				\$ -		50.0%	\$ -		50.0%
Incarcerated Credit Adjustment				\$ -		0.0%	\$ -		0.0%
Non Credit Adjustment				\$ -		1.3%	\$ -		0.2%
Non Credit CDCP Adjustment				\$ -		0.0%	\$ -		0.0%
Non Credit Incarcerated Adjustment				\$ -		0.0%	\$ -		0.0%
Supplemental Adjustment				\$ (951,874.00)		44.2%	\$ (1,201,871.00)		55.8%
Student Success Adjustment				\$ 117,077.00		40.3%	\$ 168,021.00		57.8%
Total SCFF 2022-23 State Apportionment Adjusted			\$ 217,397,068.00		\$ 85,928,361.00	39.5%		\$ 114,870,644.00	52.8%
Total SCFF 2022-23 w/ECA Allocated to Budget Centers			\$ 250,837,790.00						
Revenue Deficit		0.0000%	-						
Available DW Total SCFF 2022-23 w/ECA Allocation			250,837,790.00						
Total SCFF 2022-23 Allocated to Budget Centers			217,397,068.00						
Additional SCFF 2022-23 w/ECA Funds Allocated to Budget Centers			\$ 33,440,722.00						

APPENDIX A

N. Orange Cont. Education				Districtwide			
Data	2022-23 Funding	% of District Funding		Allocated Data	2022-23 Funding		
	\$ 1,983,475.00				\$ 15,867,797.00		
FTEs				FTEs			
-	\$ -	0.0%		24,115.09	\$ 116,717,036.00		
-	\$ -	0.0%		452.76	\$ 3,073,195.00		
-	\$ -	0.0%		-	\$ -		
-	\$ -	0.0%		24,567.85	\$ 119,790,231.00		
1,730.24	\$ 7,062,198.00	98.5%		1,756.29	\$ 7,168,526.00		
1,042.55	\$ 7,076,506.00	#####		1,042.55	\$ 7,076,506.00		
-	\$ -	0.0%		-	\$ -		
2,772.79	\$ 14,138,704.00	99.3%		2,798.84	\$ 14,245,032.00		
2,772.79	\$ 14,138,704.00	10.5%		27,366.69	\$ 134,035,263.00		
	\$ 16,122,179.00	10.8%			\$ 149,903,060.00		
21-22 Headcounts				21-22 Headcounts			
20-21				20-21			
-	\$ -	0.0%		1,533.00	\$ 1,755,285.00		
-	\$ -	0.0%		12,265.00	\$ 14,043,425.00		
-	\$ -	0.0%		24,789.00	\$ 28,383,405.00		
-	\$ -	0.0%		38,587.00	\$ 44,182,115.00		
21-22 Headcounts				21-22 Headcounts			
20-21				20-21			
-	\$ -	0.0%		2,014.00	\$ 5,437,800.00		
-	\$ -	0.0%		1,247.00	\$ 2,525,175.00		
-	\$ -	0.0%		7.00	\$ 14,175.00		
-	\$ -	0.0%		749.00	\$ 1,011,150.00		
-	\$ -	0.0%		1,652.00	\$ 2,230,200.00		
-	\$ -	0.0%		2,057.00	\$ 2,082,713.00		
-	\$ -	0.0%		4,844.00	\$ 3,269,700.00		
667.00	\$ 450,225.00	22.9%		2,918.00	\$ 1,969,650.00		
667.00	\$ 450,225.00	2.4%		15,488.00	\$ 18,540,563.00		
-	\$ -	0.0%		1,122.00	\$ 1,144,440.00		
-	\$ -	0.0%		638.00	\$ 488,070.00		
-	\$ -	0.0%		6.00	\$ 4,590.00		
-	\$ -	0.0%		379.00	\$ 193,290.00		
-	\$ -	0.0%		718.00	\$ 366,180.00		
-	\$ -	0.0%		1,061.00	\$ 405,833.00		
-	\$ -	0.0%		2,235.00	\$ 569,925.00		
30.00	\$ 7,650.00	4.5%		662.00	\$ 168,810.00		
30.00	\$ 7,650.00	0.2%		6,821.00	\$ 3,341,138.00		
-	\$ -	0.0%		1,578.00	\$ 1,073,040.00		
-	\$ -	0.0%		941.00	\$ 479,910.00		
-	\$ -	0.0%		7.00	\$ 3,570.00		
-	\$ -	0.0%		548.00	\$ 186,320.00		
-	\$ -	0.0%		1,092.00	\$ 371,280.00		
-	\$ -	0.0%		1,452.00	\$ 370,260.00		
-	\$ -	0.0%		3,479.00	\$ 591,430.00		
74.00	\$ 12,580.00	5.8%		1,280.00	\$ 217,600.00		
74.00	\$ 12,580.00	0.4%		10,377.00	\$ 3,293,410.00		
771.00	\$ 470,455.00	1.9%		32,686.00	\$ 25,175,111.00		
\$ 16,592,634.00	7.6%		\$ 219,260,286.00				
\$ -	0.0%		\$ -				
\$ -	0.0%		\$ -				
\$ -	0.0%		\$ -				
\$ -	98.5%		\$ -				
\$ -	100.0%		\$ -				
\$ -	0.0%		\$ -				
\$ -	0.0%		\$ (2,153,745.00)				
\$ 5,429.00	1.9%		\$ 290,527.00				
\$ 16,598,063.00	7.6%		\$ 217,397,068.00				

APPENDIX A

SCFF & COLLEGE LEVEL ALLOCATIONS Based on Emergency Conditions Provision

	SCFF			Cypress College			Fullerton College		
		Funding Rate	2022-23 State			% of District			% of District
	Data for Funding	(Est.)	Apportionment Funding	Data	2022-23 Funding	Funding	Data	2022-23 Funding	Funding
*: Data will be updated at Settle-up based on actual information available			\$ 15,867,797.00		\$ 6,942,161.00			\$ 6,942,161.00	
Basic Allocation									
Base Allocation	FTES			FTES			FTES		
Traditional Credit 3-Year Average	28,083.98	\$ 4,840.00	\$ 135,926,464.00	10,024.64	\$ 48,519,258.00	41.6%	14,090.45	\$ 68,197,778.00	58.4%
Special Admit Credit	504.03	\$ 6,787.69	\$ 3,421,199.00	226.23	\$ 1,535,579.00	50.0%	226.53	\$ 1,537,615.00	50.0%
Incarcerated Credit	-	\$ 6,787.69	\$ -	-	\$ -	0.0%	-	\$ -	0.0%
Subtotal Credit	<u>28,588.01</u>		<u>\$ 139,347,663.00</u>	<u>10,250.87</u>	<u>\$ 50,054,837.00</u>	<u>41.8%</u>	<u>14,316.98</u>	<u>\$ 69,735,393.00</u>	<u>58.2%</u>
Non-Credit	2,517.46	\$ 4,081.63	\$ 10,275,340.00	23.09	\$ 94,246.00	1.3%	2.96	\$ 12,082.00	0.2%
Non Credit CDCP	2,630.20	\$ 6,787.69	\$ 17,852,982.00	-	\$ -	0.0%	-	\$ -	0.0%
Non-Credit Incarcerated	-	\$ 6,787.69	\$ -	-	\$ -	0.0%	-	\$ -	0.0%
Subtotal Non Credit	<u>5,147.66</u>		<u>\$ 28,128,322.00</u>	<u>23.09</u>	<u>\$ 94,246.00</u>	<u>0.7%</u>	<u>2.96</u>	<u>\$ 12,082.00</u>	<u>0.1%</u>
Subtotal Base	<u>33,735.67</u>		<u>\$ 167,475,985.00</u>	<u>10,273.96</u>	<u>\$ 50,149,083.00</u>	<u>37.4%</u>	<u>14,319.94</u>	<u>\$ 69,747,475.00</u>	<u>52.0%</u>
Total Basic + Base			\$ 183,343,782.00		\$ 57,091,244.00	38.1%		\$ 76,689,636.00	51.2%
Final Data Source:	21-22			21-22			21-22		
Data Used at this Time:	Headcounts			Headcounts			Headcounts		
	20-21			20-21			20-21		
Supplemental Allocation									
AB540 Students	1,365.00	\$ 1,145.00	\$ 1,562,925.00	587.00	\$ 672,115.00	38.3%	946.00	\$ 1,083,170.00	61.7%
Pell Grant Recipients	12,233.00	\$ 1,145.00	\$ 14,006,785.00	5,476.00	\$ 6,270,020.00	44.6%	6,789.00	\$ 7,773,405.00	55.4%
California Promise Grant Recipients	23,108.00	\$ 1,145.00	\$ 26,458,660.00	10,991.00	\$ 12,584,695.00	44.3%	13,798.00	\$ 15,798,710.00	55.7%
Total Supplemental	<u>36,706.00</u>		<u>\$ 42,028,370.00</u>	<u>17,054.00</u>	<u>\$ 19,526,830.00</u>	<u>44.2%</u>	<u>21,533.00</u>	<u>\$ 24,655,285.00</u>	<u>55.8%</u>
Final Data Source:	3-Yr Avg			21-22			21-22		
Data Used at this Time:	3-Yr Avg			Headcounts			Headcounts		
	20-21			20-21			20-21		
Student Success Allocation									
All Students									
Associate Degrees for Transfer	1,966.00	\$ 2,700.00	\$ 5,308,200.00	791.00	\$ 2,135,700.00	39.3%	1,223.00	\$ 3,302,100.00	60.7%
Associate Degrees	1,284.67	\$ 2,025.00	\$ 2,601,457.00	478.00	\$ 967,950.00	38.3%	769.00	\$ 1,557,225.00	61.7%
Baccalaureate Degrees	5.33	\$ 2,025.00	\$ 10,793.00	7.00	\$ 14,175.00	100%	-	\$ -	0.0%
Credit Certificates	739.33	\$ 1,350.00	\$ 998,096.00	421.00	\$ 568,350.00	56.2%	328.00	\$ 442,800.00	43.8%
Transfer Level Math and English	1,717.00	\$ 1,350.00	\$ 2,317,950.00	626.00	\$ 845,100.00	37.9%	1,026.00	\$ 1,385,100.00	62.1%
Transfer to Four Year University	2,094.67	\$ 1,012.50	\$ 2,120,853.00	762.00	\$ 771,525.00	37.0%	1,295.00	\$ 1,311,188.00	63.0%
Nine or More CTE Units	4,935.00	\$ 675.00	\$ 3,331,125.00	2,114.00	\$ 1,426,950.00	43.6%	2,730.00	\$ 1,842,750.00	56.4%
Achieved Regional Living Wage	3,116.67	\$ 675.00	\$ 2,103,752.00	894.00	\$ 603,450.00	30.6%	1,357.00	\$ 915,975.00	46.5%
Subtotal	<u>15,858.67</u>		<u>\$ 18,792,226.00</u>	<u>6,093.00</u>	<u>\$ 7,333,200.00</u>	<u>39.6%</u>	<u>8,728.00</u>	<u>\$ 10,757,138.00</u>	<u>58.0%</u>
Pell Grant Recipients Bonus									
Associate Degrees for Transfer	1,078.67	\$ 1,020.00	\$ 1,100,243.00	469.00	\$ 478,380.00	41.8%	653.00	\$ 666,060.00	58.2%
Associate Degrees	658.00	\$ 765.00	\$ 503,370.00	270.00	\$ 206,550.00	42.3%	368.00	\$ 281,520.00	57.7%
Baccalaureate Degrees	4.33	\$ 765.00	\$ 3,312.00	6.00	\$ 4,590.00	100%	-	\$ -	0.0%
Credit Certificates	374.33	\$ 510.00	\$ 190,908.00	220.00	\$ 112,200.00	58.0%	159.00	\$ 81,090.00	42.0%
Transfer Level Math and English	778.33	\$ 510.00	\$ 396,948.00	283.00	\$ 144,330.00	39.4%	435.00	\$ 221,850.00	60.6%
Transfer to Four Year University	1,050.33	\$ 382.50	\$ 401,751.00	416.00	\$ 159,120.00	39.2%	645.00	\$ 246,713.00	60.8%
Nine or More CTE Units	2,286.00	\$ 255.00	\$ 582,930.00	1,034.00	\$ 263,670.00	46.3%	1,201.00	\$ 306,255.00	53.7%
Achieved Regional Living Wage	696.33	\$ 255.00	\$ 177,564.00	279.00	\$ 71,145.00	42.1%	353.00	\$ 90,015.00	53.3%
Subtotal	<u>6,926.32</u>		<u>\$ 3,357,026.00</u>	<u>2,977.00</u>	<u>\$ 1,439,985.00</u>	<u>43.1%</u>	<u>3,814.00</u>	<u>\$ 1,893,503.00</u>	<u>56.7%</u>
California Promise Grant Recipients Bonus									
Associate Degrees for Transfer	1,519.33	\$ 680.00	\$ 1,033,144.00	626.00	\$ 425,680.00	39.7%	952.00	\$ 647,360.00	60.3%
Associate Degrees	970.67	\$ 510.00	\$ 495,042.00	381.00	\$ 194,310.00	40.5%	560.00	\$ 285,600.00	59.5%
Baccalaureate Degrees	5.33	\$ 510.00	\$ 2,718.00	7.00	\$ 3,570.00	100%	-	\$ -	0.0%
Credit Certificates	540.33	\$ 340.00	\$ 183,712.00	309.00	\$ 105,060.00	56.4%	239.00	\$ 81,260.00	43.6%
Transfer Level Math and English	1,155.00	\$ 340.00	\$ 392,700.00	422.00	\$ 143,480.00	38.6%	670.00	\$ 227,800.00	61.4%
Transfer to Four Year University	1,459.67	\$ 255.00	\$ 372,216.00	566.00	\$ 144,330.00	39.0%	886.00	\$ 225,930.00	61.0%
Nine or More CTE Units	3,546.67	\$ 170.00	\$ 602,934.00	1,553.00	\$ 264,010.00	44.6%	1,926.00	\$ 327,420.00	55.4%
Achieved Regional Living Wage	1,376.00	\$ 170.00	\$ 233,920.00	538.00	\$ 91,460.00	42.0%	668.00	\$ 113,560.00	52.2%
Subtotal	<u>10,573.00</u>		<u>\$ 3,316,386.00</u>	<u>4,402.00</u>	<u>\$ 1,371,900.00</u>	<u>41.7%</u>	<u>5,901.00</u>	<u>\$ 1,908,930.00</u>	<u>58.0%</u>
Total Student Success Allocation	<u>33,357.99</u>		<u>\$ 25,465,638.00</u>	<u>13,472.00</u>	<u>\$ 10,145,085.00</u>	<u>40.3%</u>	<u>18,443.00</u>	<u>\$ 14,559,571.00</u>	<u>57.8%</u>
Total SCFF 2022-23 State Apportionment			\$ 250,837,790.00		\$ 86,763,159.00	39.6%		\$ 115,904,492.00	52.9%
3-Yr Average Adjustment					\$ 7,985,357.00	41.6%		\$ 11,224,071.00	58.4%
Special Admit Credit Adjustment					\$ 173,887.00	50.0%		\$ 174,118.00	50.0%
Incarcerated Credit Adjustment					\$ -	0.0%		\$ -	0.0%
Non Credit Adjustment					\$ 40,846.00	1.3%		\$ 5,236.00	0.2%
Non Credit CDCP Adjustment					\$ -	0.0%		\$ -	0.0%
Non Credit Incarcerated Adjustment					\$ -	0.0%		\$ -	0.0%
Supplemental Adjustment					\$ (951,874.00)	44.2%		\$ (1,201,871.00)	55.8%
Student Success Adjustment					\$ 117,077.00	40.3%		\$ 168,021.00	57.8%
Total SCFF 2022-23 State Apportionment ECA Adjusted			\$ 250,837,790.00		\$ 94,128,452.00	37.5%		\$ 126,274,067.00	50.3%
SCFF Based on Actuals & Projected			\$ 217,397,068.00		\$ 85,928,361.00			\$ 114,870,644.00	
Total Backfill from Emergency Conditions			\$ 33,440,722.00		\$ 8,200,091.00			\$ 11,403,423.00	
9.25% supplement to District Services			\$ 3,093,267.00		\$ 758,508.00			\$ 1,054,817.00	
Net Backfill to Campuses			\$ 30,347,455.00		\$ 7,441,583.00			\$ 10,348,606.00	
Total SCFF 2022-23 w/ECA Allocated to Budget Centers			\$ 250,837,790.00						
Revenue Deficit		0.0000%	-						
Available DW Total SCFF 2022-23 w/ECA Allocation			250,837,790.00						
DW Total SCFF 2022-23 Hold Harmless Allocation			239,933,078.00						
Pulling back funds to Increase Reserves			\$ 10,904,712.00						

APPENDIX A

N. Orange Cont. Education				Districtwide			
Data	2022-23 Funding	% of District Funding		Allocated Data	2022-23 Funding		
	\$ 1,983,475.00				\$ 15,867,797.00		
FTEs				FTEs			
-	\$ -	0.0%		24,115.09	\$ 116,717,036.00		
-	\$ -	0.0%		452.76	\$ 3,073,195.00		
-	\$ -	0.0%		-	\$ -		
-	\$ -	0.0%		24,567.85	\$ 119,790,231.00		
1,730.24	\$ 7,062,198.00	98.5%		1,756.29	\$ 7,168,526.00		
1,042.55	\$ 7,076,506.00	100.0%		1,042.55	\$ 7,076,506.00		
-	\$ -	0.0%		-	\$ -		
2,772.79	\$ 14,138,704.00	99.3%		2,798.84	\$ 14,245,032.00		
2,772.79	\$ 14,138,704.00	10.5%		27,366.69	\$ 134,035,263.00		
	\$ 16,122,179.00	10.8%			\$ 149,903,060.00		
21-22 Headcounts				21-22 Headcounts			
20-21				20-21			
-	\$ -	0.0%		1,533.00	\$ 1,755,285.00		
-	\$ -	0.0%		12,265.00	\$ 14,043,425.00		
-	\$ -	0.0%		24,789.00	\$ 28,383,405.00		
-	\$ -	0.0%		38,587.00	\$ 44,182,115.00		
21-22 Headcounts				21-22 Headcounts			
20-21				20-21			
-	\$ -	0.0%		2,014.00	\$ 5,437,800.00		
-	\$ -	0.0%		1,247.00	\$ 2,525,175.00		
-	\$ -	0.0%		7.00	\$ 14,175.00		
-	\$ -	0.0%		749.00	\$ 1,011,150.00		
-	\$ -	0.0%		1,652.00	\$ 2,230,200.00		
-	\$ -	0.0%		2,057.00	\$ 2,082,713.00		
-	\$ -	0.0%		4,844.00	\$ 3,269,700.00		
667.00	\$ 450,225.00	22.9%		2,918.00	\$ 1,969,650.00		
667.00	\$ 450,225.00	2.4%		15,488.00	\$ 18,540,563.00		
-	\$ -	0.0%		1,122.00	\$ 1,144,440.00		
-	\$ -	0.0%		638.00	\$ 488,070.00		
-	\$ -	0.0%		6.00	\$ 4,590.00		
-	\$ -	0.0%		379.00	\$ 193,290.00		
-	\$ -	0.0%		718.00	\$ 366,180.00		
-	\$ -	0.0%		1,061.00	\$ 405,833.00		
-	\$ -	0.0%		2,235.00	\$ 569,925.00		
30.00	\$ 7,650.00	4.5%		662.00	\$ 168,810.00		
30.00	\$ 7,650.00	0.2%		6,821.00	\$ 3,341,138.00		
-	\$ -	0.0%		1,578.00	\$ 1,073,040.00		
-	\$ -	0.0%		941.00	\$ 479,910.00		
-	\$ -	0.0%		7.00	\$ 3,570.00		
-	\$ -	0.0%		548.00	\$ 186,320.00		
-	\$ -	0.0%		1,092.00	\$ 371,280.00		
-	\$ -	0.0%		1,452.00	\$ 370,260.00		
-	\$ -	0.0%		3,479.00	\$ 591,430.00		
74.00	\$ 12,580.00	5.8%		1,280.00	\$ 217,600.00		
74.00	\$ 12,580.00	0.4%		10,377.00	\$ 3,293,410.00		
771.00	\$ 470,455.00	1.9%		32,686.00	\$ 25,175,111.00		
\$ 16,592,634.00		7.6%		\$ 219,260,286.00			
\$ -		0.0%		\$ -			
\$ -		0.0%		\$ -			
\$ -		0.0%		\$ -			
\$ -		98.5%		\$ -			
\$ -		100.0%		\$ -			
\$ -		0.0%		\$ -			
\$ -		0.0%		\$ (2,153,745.00)			
\$ 5,429.00		1.9%		\$ 290,527.00			
\$ 16,598,063.00		7.6%		\$ 217,397,068.00			

APPENDIX A

SCFF DISTRICTWIDE DATA Based on Projected and Actuals

	SCFF			Data for Funding
	Data			
*: Data will be updated as it is finalized for the various fiscal years.				
Final Data Source::	20-21	21-22	22-23	
	Recalc	Annual	Annual	
Data Used at this Time:	20-21	21-22 *	21-22 *	FTES *
Base Allocation				
Traditional Credit 3-Year Average	26,704.78	22,820.25	22,820.25	24,115.09
Special Admit Credit	455.00	452.76	452.76	452.76
Incarcerated Credit	-	-	-	-
Subtotal Credit	27,159.78	23,273.01	23,273.01	24,567.85
Non-Credit			1,756.29	1,756.29
Non Credit CDCP			1,042.55	1,042.55
Non-Credit Incarcerated			-	-
Subtotal Non Credit			2,798.84	2,798.84
Total Base FTES			26,071.85	27,366.69
<hr/>				
Final Data Source:			21-22	21-22
Data Used at this Time:			20-21	20-21
Supplemental Allocation				
AB540 Students			1,365.00	1,365.00
Pell Grant Recipients			12,233.00	12,233.00
California Promise Grant Recipients			23,108.00	23,108.00
Total Supplemental			36,706.00	36,706.00
<hr/>				
Final Data Source:	19-20	20-21	21-22	3-Yr Avg
Data Used at this Time:	19-20	20-21	20-21	3-Yr Avg
Student Success Allocation				
All Students				
Associate Degrees for Transfer	1,866.00	2,016.00	2,016.00	1,966.00
Associate Degrees	1,374.00	1,240.00	1,240.00	1,284.67
Baccalaureate Degrees	2.00	7.00	7.00	5.33
Credit Certificates	750.00	734.00	734.00	739.33
Transfer Level Math and English	1,767.00	1,692.00	1,692.00	1,717.00
Transfer to Four Year University	2,032.00	2,126.00	2,126.00	2,094.67
Nine or More CTE Units	4,875.00	4,965.00	4,965.00	4,935.00
Achieved Regional Living Wage	3,742.00	2,804.00	2,804.00	3,116.67
Subtotal	16,408.00	15,584.00	15,584.00	15,858.67
Pell Grant Recipients Bonus				
Associate Degrees for Transfer	992.00	1,122.00	1,122.00	1,078.67
Associate Degrees	706.00	634.00	634.00	658.00
Baccalaureate Degrees	1.00	6.00	6.00	4.33
Credit Certificates	381.00	371.00	371.00	374.33
Transfer Level Math and English	857.00	739.00	739.00	778.33
Transfer to Four Year University	977.00	1,087.00	1,087.00	1,050.33
Nine or More CTE Units	2,266.00	2,296.00	2,296.00	2,286.00
Achieved Regional Living Wage	843.00	623.00	623.00	696.33
Subtotal	7,023.00	6,878.00	6,878.00	6,926.32
California Promise Grant Recipients Bonus				
Associate Degrees for Transfer	1,402.00	1,578.00	1,578.00	1,519.33
Associate Degrees	1,040.00	936.00	936.00	970.67
Baccalaureate Degrees	2.00	7.00	7.00	5.33
Credit Certificates	545.00	538.00	538.00	540.33
Transfer Level Math and English	1,231.00	1,117.00	1,117.00	1,155.00
Transfer to Four Year University	1,383.00	1,498.00	1,498.00	1,459.67
Nine or More CTE Units	3,490.00	3,575.00	3,575.00	3,546.67
Achieved Regional Living Wage	1,714.00	1,207.00	1,207.00	1,376.00
Subtotal	10,807.00	10,456.00	10,456.00	10,573.00
Total Student Success Allocation	34,238.00	32,918.00	32,918.00	33,357.99

APPENDIX A

SCFF DISTRICTWIDE DATA Based on Emergency Condition Provisions

SCFF				
Data				Data for Funding
Final Data Source:	Emer.Cond.	Emer.Cond.	22-23	
Data Used at this Time:	P1 19-20	P1 19-20	P1 19-20	FTES
Base Allocation				
Traditional Credit 3-Year Average	28,083.98	28,083.98	28,083.98	28,083.98
Special Admit Credit	504.03	504.03	504.03	504.03
Incarcerated Credit			-	-
Subtotal Credit:	28,588.01	28,588.01	28,588.01	28,588.01
Non-Credit			2,517.46	2,517.46
Non Credit CDCP			2,630.20	2,630.20
Non-Credit Incarcerated			-	-
Subtotal Non Credit			5,147.66	5,147.66
Total Base FTES			33,735.67	33,735.67
Supplemental Allocation				
Final Data Source:			21-22	21-22
Data Used at this Time:			20-21	20-21
AB540 Students			1,365.00	1,365.00
Pell Grant Recipients			12,233.00	12,233.00
California Promise Grant Recipients			23,108.00	23,108.00
Total Supplemental			36,706.00	36,706.00
Student Success Allocation				
Final Data Source:	19-20	20-21	21-22	3-Yr Avg
Data Used at this Time:	19-20	20-21	20-21	3-Yr Avg
All Students				
Associate Degrees for Transfer	1,866.00	2,016.00	2,016.00	1,966.00
Associate Degrees	1,374.00	1,240.00	1,240.00	1,284.67
Baccalaureate Degrees	2.00	7.00	7.00	5.33
Credit Certificates	750.00	734.00	734.00	739.33
Transfer Level Math and English	1,767.00	1,692.00	1,692.00	1,717.00
Transfer to Four Year University	2,032.00	2,126.00	2,126.00	2,094.67
Nine or More CTE Units	4,875.00	4,965.00	4,965.00	4,935.00
Achieved Regional Living Wage	3,742.00	2,804.00	2,804.00	3,116.67
Subtotal	16,408.00	15,584.00	15,584.00	15,858.67
Pell Grant Recipients Bonus				
Associate Degrees for Transfer	992.00	1,122.00	1,122.00	1,078.67
Associate Degrees	706.00	634.00	634.00	658.00
Baccalaureate Degrees	1.00	6.00	6.00	4.33
Credit Certificates	381.00	371.00	371.00	374.33
Transfer Level Math and English	857.00	739.00	739.00	778.33
Transfer to Four Year University	977.00	1,087.00	1,087.00	1,050.33
Nine or More CTE Units	2,266.00	2,296.00	2,296.00	2,286.00
Achieved Regional Living Wage	843.00	623.00	623.00	696.33
Subtotal	7,023.00	6,878.00	6,878.00	6,926.32
California Promise Grant Recipients Bonus				
Associate Degrees for Transfer	1,402.00	1,578.00	1,578.00	1,519.33
Associate Degrees	1,040.00	936.00	936.00	970.67
Baccalaureate Degrees	2.00	7.00	7.00	5.33
Credit Certificates	545.00	538.00	538.00	540.33
Transfer Level Math and English	1,231.00	1,117.00	1,117.00	1,155.00
Transfer to Four Year University	1,383.00	1,498.00	1,498.00	1,459.67
Nine or More CTE Units	3,490.00	3,575.00	3,575.00	3,546.67
Achieved Regional Living Wage	1,714.00	1,207.00	1,207.00	1,376.00
Subtotal	10,807.00	10,456.00	10,456.00	10,573.00
Total Student Success Allocation	34,238.00	32,918.00	32,918.00	33,357.99

APPENDIX A

COLLEGE LEVEL DATA ONLY

	Cypress College				Fullerton College			
	Data	Data	Data	2022-23 RAM Data	Data	Data	Data	2022-23 RAM Data
*: Data will be updated as it is finalized for the various fiscal years.								
Final Data Source::	20-21	21-22	22-23		20-21	21-22	22-23	
Data Used at this Time:	Recalc	Annual	Annual		Recalc	Annual	Annual	
	20-21	21-22 *	21-22 *		20-21	21-22 *	21-22 *	
Base Allocation								
Traditional Credit 3-Year Average	10,839.05	9,617.44	9,617.44	10,024.64	15,865.73	13,202.81	13,202.81	14,090.45
Special Admit Credit	261.00	226.23	226.23	226.23	194.00	226.53	226.53	226.53
Incarcerated Credit	-	-	-	-	-	-	-	-
Subtotal Credit	11,100.05	9,843.67	9,843.67	10,250.87	16,059.73	13,429.34	13,429.34	14,316.98
Non-Credit			23.09	23.09			2.96	2.96
Non-Credit CDCP			-	-			-	-
Non-Credit Incarcerated			-	-			-	-
Subtotal Non Credit			23.09	23.09			2.96	2.96
Total Base FTES			9,866.76	10,273.96			13,432.30	14,319.94
Final Data Source:			21-22	21-22			21-22	21-22
Data Used at this Time:			20-21	20-21			20-21	20-21
Supplemental Allocation								
AB540 Students			587.00	587.00			946.00	946.00
Pell Grant Recipients			5,476.00	5,476.00			6,789.00	6,789.00
California Promise Grant Recipients			10,991.00	10,991.00			13,798.00	13,798.00
Total Supplemental			17,054.00	17,054.00			21,533.00	21,533.00
Final Data Source:			21-22	21-22			21-22	21-22
Data Used at this Time:			20-21	20-21			20-21	20-21
Student Success Allocation								
All Students								
Associate Degrees for Transfer			791.00	791.00			1,223.00	1,223.00
Associate Degrees			478.00	478.00			769.00	769.00
Baccalaureate Degrees			7.00	7.00			-	-
Credit Certificates			421.00	421.00			328.00	328.00
Transfer Level Math and English			626.00	626.00			1,026.00	1,026.00
Transfer to Four Year University			762.00	762.00			1,295.00	1,295.00
Nine or More CTE Units			2,114.00	2,114.00			2,730.00	2,730.00
Achieved Regional Living Wage			894.00	894.00			1,357.00	1,357.00
Subtotal			6,093.00	6,093.00			8,728.00	8,728.00
Pell Grant Recipients Bonus								
Associate Degrees for Transfer			469.00	469.00			653.00	653.00
Associate Degrees			270.00	270.00			368.00	368.00
Baccalaureate Degrees			6.00	6.00			-	-
Credit Certificates			220.00	220.00			159.00	159.00
Transfer Level Math and English			283.00	283.00			435.00	435.00
Transfer to Four Year University			416.00	416.00			645.00	645.00
Nine or More CTE Units			1,034.00	1,034.00			1,201.00	1,201.00
Achieved Regional Living Wage			279.00	279.00			353.00	353.00
Subtotal			2,977.00	2,977.00			3,814.00	3,814.00
California Promise Grant Recipients Bonus								
Associate Degrees for Transfer			626.00	626.00			952.00	952.00
Associate Degrees			381.00	381.00			560.00	560.00
Baccalaureate Degrees			7.00	7.00			-	-
Credit Certificates			309.00	309.00			239.00	239.00
Transfer Level Math and English			422.00	422.00			670.00	670.00
Transfer to Four Year University			566.00	566.00			886.00	886.00
Nine or More CTE Units			1,553.00	1,553.00			1,926.00	1,926.00
Achieved Regional Living Wage			538.00	538.00			668.00	668.00
Subtotal			4,402.00	4,402.00			5,901.00	5,901.00
Total Student Success Allocation			13,472.00	13,472.00			18,443.00	18,443.00

APPENDIX A

N. Orange Cont. Education				Districtwide
Data	Data	Data	2022-23 RAM Data	Allocated Data
20-21	21-22	22-23		
Recalc	Annual	Annual		
20-21	21-22 *	21-22 *		
-	-	-	-	24,115.09
-	-	-	-	452.76
-	-	-	-	-
-	-	-	-	24,567.85
		1,730.24	1,730.24	1,756.29
		1,042.55	1,042.55	1,042.55
		-	-	-
		<u>2,772.79</u>	<u>2,772.79</u>	<u>2,798.84</u>
		2,772.79	2,772.79	27,366.69
	21-22	21-22	21-22	
	<u>20-21</u>	<u>20-21</u>	<u>20-21</u>	
	-	-	-	1,533.00
	-	-	-	12,265.00
	-	-	-	24,789.00
	-	-	-	38,587.00
	21-22	21-22	21-22	
	<u>20-21</u>	<u>20-21</u>	<u>20-21</u>	
	-	-	-	-
	-	-	-	2,014.00
	-	-	-	1,247.00
	-	-	-	7.00
	-	-	-	749.00
	-	-	-	1,652.00
	-	-	-	2,057.00
	-	-	-	4,844.00
	667.00	667.00	667.00	2,918.00
	667.00	667.00	667.00	15,488.00
	-	-	-	1,122.00
	-	-	-	638.00
	-	-	-	6.00
	-	-	-	379.00
	-	-	-	718.00
	-	-	-	1,061.00
	-	-	-	2,235.00
	30.00	30.00	30.00	662.00
	30.00	30.00	30.00	6,821.00
	-	-	-	1,578.00
	-	-	-	941.00
	-	-	-	7.00
	-	-	-	548.00
	-	-	-	1,092.00
	-	-	-	1,452.00
	-	-	-	3,479.00
	74.00	74.00	74.00	1,280.00
	74.00	74.00	74.00	10,377.00
	771.00	771.00	771.00	32,686.00

APPENDIX A

SCFF 2022-23 RATES

COLA	5.07%	6.56%
Inc. to Basic	5.07%	39.99%
Inc. to Rates	5.07%	14.91%

	Funding Rate (Per 2020-		@ Enacted 7/1/22 2022-
	21 P2 8/3/21)	2021-22 SCFF Rates	23 SCFF Rates
Basic Allocation - CC (<10,000)	\$ 4,045,502.28	\$ 4,250,609.00	\$ 5,950,421.00
Basic Allocation - FC (>=10,000 & <20,000)	\$ 4,719,754.00	\$ 4,959,046.00	\$ 6,942,161.00
Basic Allocation - NOCE (≥1,000)	\$ 1,348,501.00	\$ 1,416,870.00	\$ 1,983,475.00
Base Allocation			
Traditional Credit 3-Year Average	\$ 4,009.00	\$ 4,212.00	\$ 4,840.00
Special Admit Credit	\$ 5,621.94	\$ 5,906.97	\$ 6,787.69
Incarcerated Credit	\$ 5,621.94	\$ 5,906.97	\$ 6,787.69
Subtotal Credit			
Non-Credit	\$ 3,380.63	\$ 3,552.03	\$ 4,081.63
Non Credit CDCP	\$ 5,621.94	\$ 5,906.97	\$ 6,787.69
Non-Credit Incarcerated	\$ 5,621.94	\$ 5,906.97	\$ 6,787.69
Subtotal Non Credit			
Subtotal Base			
Total Basic + Base			

Supplemental Allocation			
AB540 Students	\$ 948.00	\$ 996.00	\$ 1,145.00
Pell Grant Recipients	\$ 948.00	\$ 996.00	\$ 1,145.00
California Promise Grant Recipients	\$ 948.00	\$ 996.00	\$ 1,145.00
Total Supplemental			

Student Success Allocation			
All Students	\$ 559.00	\$ 587.00	\$ 675.00
Associate Degrees for Transfer	\$ 2,236.00	\$ 2,348.00	\$ 2,700.00
Associate Degrees	\$ 1,677.00	\$ 1,761.00	\$ 2,025.00
Baccalaureate Degrees	\$ 1,677.00	\$ 1,761.00	\$ 2,025.00
Credit Certificates	\$ 1,118.00	\$ 1,174.00	\$ 1,350.00
Transfer Level Math and English	\$ 1,118.00	\$ 1,174.00	\$ 1,350.00
Transfer to Four Year University	\$ 838.50	\$ 880.50	\$ 1,012.50
Nine or More CTE Units	\$ 559.00	\$ 587.00	\$ 675.00
Achieved Regional Living Wage	\$ 559.00	\$ 587.00	\$ 675.00
Subtotal			

Pell Grant Recipients Bonus	\$ 211.50	\$ 222.00	\$ 255.00
Associate Degrees for Transfer	\$ 846.00	\$ 888.00	\$ 1,020.00
Associate Degrees	\$ 634.50	\$ 666.00	\$ 765.00
Baccalaureate Degrees	\$ 634.50	\$ 666.00	\$ 765.00
Credit Certificates	\$ 423.00	\$ 444.00	\$ 510.00
Transfer Level Math and English	\$ 423.00	\$ 444.00	\$ 510.00
Transfer to Four Year University	\$ 317.25	\$ 333.00	\$ 382.50
Nine or More CTE Units	\$ 211.50	\$ 222.00	\$ 255.00
Achieved Regional Living Wage	\$ 211.50	\$ 222.00	\$ 255.00
Subtotal			

California Promise Grant Recipients Bonus			
Bonus	\$ 141.00	\$ 148.00	\$ 170.00
Associate Degrees for Transfer	\$ 564.00	\$ 592.00	\$ 680.00
Associate Degrees	\$ 423.00	\$ 444.00	\$ 510.00
Baccalaureate Degrees	\$ 423.00	\$ 444.00	\$ 510.00
Credit Certificates	\$ 282.00	\$ 296.00	\$ 340.00
Transfer Level Math and English	\$ 282.00	\$ 296.00	\$ 340.00
Transfer to Four Year University	\$ 211.50	\$ 222.00	\$ 255.00
Nine or More CTE Units	\$ 141.00	\$ 148.00	\$ 170.00
Achieved Regional Living Wage	\$ 141.00	\$ 148.00	\$ 170.00
Subtotal			
Total Student Success Allocation			

Total SCFF Revenue			
TCR	\$ 214,297,538.00	\$ 225,162,423.00	\$ 239,933,078.00
Deficit Factor (@~1.03%)		(2,328,421.00)	
Available Revenue		\$ 222,834,002.00	\$ 239,933,078.00

APPENDIX B

SEVEN YEAR FORECAST

General Fund Ongoing Resources – Scenario 1

Note: All scenarios assume that any COLA increases are passed-through as salary increases and that benefit costs increase by COLA as well.

Scenario 1 Assumptions:

Enrollment Growth after 2022-23:	0.00%
COLA Rate Increase per year:	3.00%

	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29
FTES (Actuals)	26,071.85	26,071.85	26,071.85	26,071.85	26,071.85	26,071.85	26,071.85
FTES 3-yr avg (ECA, then phasing out)	33,735.67	29,581.00	27,826.43	26,071.85	26,071.85	26,071.85	26,071.85
Revenues							
SCFF Revenues							
Calculated Revenue	\$ 250,837,790.00	\$ 234,809,530.00	\$ 232,848,472.00	\$ 230,553,393.00	\$ 237,469,995.00	\$ 244,594,095.00	\$ 251,931,918.00
Add'l from Stability/HH/Floor Revenues	-	23,562,476.00	21,696,531.00	23,991,610.00	17,075,008.00	9,950,908.00	2,613,085.00
Pulled back to use to Increase Reserves	(10,904,712.00)	(10,904,712.00)	-	-	-	-	-
Total SCFF Revenues	239,933,078.00	247,467,294.00	254,545,003.00	254,545,003.00	254,545,003.00	254,545,003.00	254,545,003.00
Local & Self Supporting Revenues	18,984,092.00	19,023,144.00	19,063,367.00	19,104,797.00	19,147,470.00	19,191,423.00	19,236,695.00
Backfill from Campus	257,793.00	257,793.00	257,793.00	257,793.00	257,793.00	257,793.00	257,793.00
Total Revenues	259,174,963.00	266,748,231.00	273,866,163.00	273,907,593.00	273,950,266.00	273,994,219.00	274,039,491.00
Expenses							
Expenses 11200	255,327,924.00	262,043,397.00	268,960,334.00	276,084,779.00	283,422,958.00	290,981,282.00	298,766,356.00
Expenses Self-Supporting	3,847,039.00	3,886,091.00	3,926,314.00	3,967,744.00	4,010,417.00	4,054,370.00	4,099,642.00
Total Expenses	259,174,963.00	265,929,488.00	272,886,648.00	280,052,523.00	287,433,375.00	295,035,652.00	302,865,998.00
Surplus (Deficit)	\$ -	\$ 818,743.00	\$ 979,515.00	\$ (6,144,930.00)	\$ (13,483,109.00)	\$ (21,041,433.00)	\$ (28,826,507.00)

APPENDIX B

SEVEN YEAR FORECAST

General Fund Ongoing Resources – Scenario 2

Note: All scenarios assume that any COLA increases are passed-through as salary increases and that benefit costs increase by COLA as well.

Scenario 2 Assumptions:

Enrollment Growth after 2022-23:	2.00%
COLA Rate Increase per year:	3.00%

	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29
FTES (Actuals)	26,071.85	26,593.29	27,125.16	27,667.66	28,221.01	28,785.43	29,361.14
FTES 3-yr avg (ECA, then phasing out)	33,735.67	29,798.18	28,417.26	27,195.93	27,739.86	28,294.65	28,860.54
Revenues							
SCFF Revenues							
Calculated Revenue	\$ 250,837,790.00	\$ 235,929,591.00	\$ 235,950,260.00	\$ 236,604,690.00	\$ 246,703,866.00	\$ 257,262,042.00	\$ 268,283,730.00
Add'l from Stability/HH/Floor Revenues	-	22,447,155.00	18,594,743.00	17,940,313.00	7,841,137.00	-	-
Pulled back to use to Increase Reserves	(10,904,712.00)	(10,904,712.00)	-	-	-	-	-
Total SCFF Revenues	239,933,078.00	247,472,034.00	254,545,003.00	254,545,003.00	254,545,003.00	257,262,042.00	268,283,730.00
Local & Self Supporting Revenues	18,984,092.00	19,023,144.00	19,063,367.00	19,104,797.00	19,147,470.00	19,191,423.00	19,236,695.00
Backfill from Campus	257,793.00	257,793.00	257,793.00	257,793.00	257,793.00	257,793.00	257,793.00
Total Revenues	259,174,963.00	266,752,971.00	273,866,163.00	273,907,593.00	273,950,266.00	276,711,258.00	287,778,218.00
Expenses							
Expenses 11200	255,327,924.00	262,043,397.00	268,960,334.00	276,084,779.00	283,422,958.00	290,981,282.00	298,766,356.00
Expenses Self-Supporting	3,847,039.00	3,886,091.00	3,926,314.00	3,967,744.00	4,010,417.00	4,054,370.00	4,099,642.00
Total Expenses	259,174,963.00	265,929,488.00	272,886,648.00	280,052,523.00	287,433,375.00	295,035,652.00	302,865,998.00
Surplus (Deficit)	\$ -	\$ 823,483.00	\$ 979,515.00	\$ (6,144,930.00)	\$ (13,483,109.00)	\$ (18,324,394.00)	\$ (15,087,780.00)

APPENDIX B

SEVEN YEAR FORECAST

General Fund Ongoing Resources – Scenario 3

Note: All scenarios assume that any COLA increases are passed-through as salary increases and that benefit costs increase by COLA as well.

Scenario 3 Assumptions:

Enrollment Growth after 2022-23:	2.00%
COLA Rate Increase per year:	5.00%

	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29
FTES (Actuals)	26,071.85	26,593.29	27,125.16	27,667.66	28,221.01	28,785.43	29,361.14
FTES 3-yr avg (ECA, then phasing out)	33,735.67	29,798.18	28,417.26	27,195.93	27,739.86	28,294.65	28,860.54
Revenues							
SCFF Revenues							
Calculated Revenue	\$ 250,837,790.00	\$ 240,510,748.00	\$ 245,202,339.00	\$ 250,656,846.00	\$ 266,430,691.00	\$ 282,604,120.00	\$ 300,455,203.00
Add'l from Stability/HH/Floor Revenues	-	22,883,022.00	19,323,880.00	13,869,373.00	-	-	-
Pulled back to use to Increase Reserves	(10,904,712.00)	(10,904,712.00)	-	-	-	-	-
Total SCFF Revenues	239,933,078.00	252,489,058.00	264,526,219.00	264,526,219.00	266,430,691.00	282,604,120.00	300,455,203.00
Local & Self Supporting Revenues	18,984,092.00	19,049,178.00	19,117,519.00	19,189,277.00	19,264,622.00	19,343,735.00	19,426,803.00
Backfill from Campus	257,793.00	257,793.00	257,793.00	257,793.00	257,793.00	257,793.00	257,793.00
Total Revenues	259,174,963.00	271,796,029.00	283,901,531.00	283,973,289.00	285,953,106.00	302,205,648.00	320,139,799.00
Expenses							
Expenses 11200	255,327,924.00	266,520,379.00	278,272,457.00	290,612,138.00	303,568,804.00	317,173,303.00	331,458,027.00
Expenses Self-Supporting	3,847,039.00	3,912,125.00	3,980,466.00	4,052,224.00	4,127,569.00	4,206,682.00	4,289,750.00
Total Expenses	259,174,963.00	270,432,504.00	282,252,923.00	294,664,362.00	307,696,373.00	321,379,985.00	335,747,777.00
Surplus (Deficit)	\$ -	\$ 1,363,525.00	\$ 1,648,608.00	\$ (10,691,073.00)	\$ (21,743,267.00)	\$ (19,174,337.00)	\$ (15,607,978.00)

APPENDIX B

SEVEN YEAR FORECAST

General Fund Ongoing Resources – Scenario 4

Note: All scenarios assume that any COLA increases are passed-through as salary increases and that benefit costs increase by COLA as well.

Scenario 4 Assumptions:

Enrollment Growth after 2022-23: 0.00% (Returns to 2018-19 Levels)
 COLA Rate Increase per year: 3.00%

	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29
FTES (Actuals)	26,071.85	33,268.05	33,268.05	33,268.05	33,268.05	33,268.05	33,268.05
FTES 3-yr avg (ECA, then phasing out)	33,735.67	33,582.10	33,425.08	33,268.05	33,268.05	33,268.05	33,268.05
Revenues							
SCFF Revenues							
Calculated Revenue	\$ 250,837,790.00	\$ 256,387,399.00	\$ 263,272,647.00	\$ 270,340,260.00	\$ 278,450,468.00	\$ 286,806,383.00	\$ 295,401,447.00
Add'l from Stability/HH/Floor Revenues	-	1,989,346.00	806,374.00	830,566.00	-	-	-
Pulled back to use to Increase Reserves	(10,904,712.00)	(10,904,712.00)	-	-	-	-	-
Total SCFF Revenues	239,933,078.00	247,472,033.00	264,079,021.00	271,170,826.00	278,450,468.00	286,806,383.00	295,401,447.00
Local & Self Supporting Revenues	18,984,092.00	19,023,144.00	19,063,367.00	19,104,797.00	19,147,470.00	19,191,423.00	19,236,695.00
Backfill from Campus	257,793.00	257,793.00	257,793.00	257,793.00	257,793.00	257,793.00	257,793.00
Total Revenues	259,174,963.00	266,752,970.00	283,400,181.00	290,533,416.00	297,855,731.00	306,255,599.00	314,895,935.00
Expenses							
Expenses 11200	255,327,924.00	262,043,397.00	268,960,334.00	276,084,779.00	283,422,958.00	290,981,282.00	298,766,356.00
Expenses Self-Supporting	3,847,039.00	3,886,091.00	3,926,314.00	3,967,744.00	4,010,417.00	4,054,370.00	4,099,642.00
Total Expenses	259,174,963.00	265,929,488.00	272,886,648.00	280,052,523.00	287,433,375.00	295,035,652.00	302,865,998.00
Surplus (Deficit)	\$ -	\$ 823,482.00	\$ 10,513,533.00	\$ 10,480,893.00	\$ 10,422,356.00	\$ 11,219,947.00	\$ 12,029,937.00

APPENDIX B

GENERAL FUND COMPARISON WITH PRIOR YEAR'S ACTUALS

	2022-23 Budget	2021-22 Actuals	2020-21 Actuals	2019-20 Actuals	2018-19 Actuals	2017-18 Actuals	2016-17 Actuals
Beginning Balance	\$ 133,812,405	107,348,667	93,547,510	102,357,521	86,590,675	65,044,505	49,816,840
* Adjustments		4,053,654					2,306,658
Adjusted Beginning Balance	\$ 133,812,405	111,402,321	93,547,510	102,357,521	86,590,675	65,044,505	52,123,498
Revenues and Other Sources:							
Federal Revenue	25,793,330	33,702,888	34,951,200	6,874,242	5,997,322	5,555,965	5,550,249
State Revenue	235,550,460	169,188,345	154,792,350	153,868,220	149,319,665	154,347,511	140,576,836
Local Revenue	130,358,659	136,338,411	128,504,269	127,992,143	129,613,563	116,726,188	115,747,948
Gain from Sale of Fixed Assets		0	5	7			4,163
Interfund Transfers In	4,035,705	7,748,893	1,057,389	1,133,742	1,318,197	1,081,156	61,729,843
Total Revenues and Other Sources	395,738,154	346,978,537	319,305,213	289,868,354	286,248,747	277,710,820	323,609,039
Expenditures and Other Uses:							
Academic Salaries	114,494,026	112,078,399	114,359,161	107,006,972	101,043,422	105,077,548	102,161,127
Classified Salaries	79,869,343	75,672,920	69,167,531	70,552,950	65,560,562	62,945,983	60,147,632
Employee Benefits	75,081,208	71,202,437	66,022,978	65,975,592	60,748,788	53,789,706	113,801,560
Supplies & Materials	14,118,194	4,694,165	4,524,050	5,102,227	4,873,073	5,007,626	4,591,440
Other Operating Expenses	86,407,177	29,132,211	22,593,520	22,512,906	22,893,917	18,426,508	18,922,868
Capital Outlay	43,246,411	13,703,003	6,293,192	7,384,586	8,501,071	6,334,547	6,808,482
Debt Service	63,785	63,425	50,737	51,050	48,847	45,210	74,621
Interfund and Other Transfers Out	10,570,705	13,457,908	12,236,268	17,455,686	4,682,812	3,111,505	2,926,517
Student Financial Aid	5,496,203	4,563,985	10,256,619	2,636,396	2,129,409	1,426,017	1,253,785
Total Expenditures and Other Uses	429,347,052	324,568,453	305,504,056	298,678,365	270,481,901	256,164,650	310,688,032
Surplus/(Deficit)	(33,608,898)	22,410,084	13,801,157	(8,810,011)	15,766,846	21,546,170	12,921,007
Ending Balance/Contingency	\$ 100,203,507	\$ 133,812,405	\$ 107,348,667	\$ 93,547,510	\$ 102,357,521	\$ 86,590,675	\$ 65,044,505

* 2021-22 adjustments to fulfill 311 reporting requirements: an adjustment to enrollment fee A/R from CC; 20-21 apportionment A/R adj.; 19-20 apportionment revenue receivable; reverse expense for SERP to be posted in FY21-22; adjust cash at County in OCEIP to FMV per GASB (unrealized/gain/loss on investments) were required to be posted for final 311 reporting purposes, as part of audit activities.

* 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.

APPENDIX B

POSITION CONTROL SUMMARY BY EMPLOYEE CLASSIFICATION

2022-23

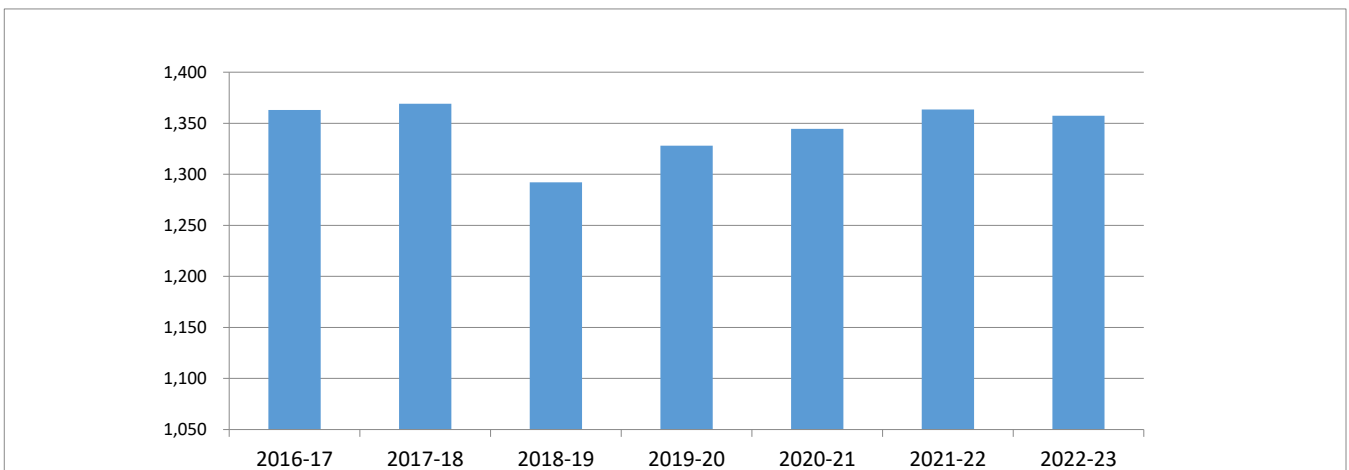
Employee Classifications/ Fund Types	District Services		Cypress College		Fullerton College		North Orange Cont. Ed.		Totals	
	#	\$	#	\$	#	\$	#	\$	#	\$
Full-Time Faculty										
11200			220.00	37,184,154.21	297.48	49,597,356.59	25.00	4,222,089.75	542.48	91,003,600.55
Categorical/Restricted			7.00	1,277,507.66	13.52	2,485,815.81	8.00	1,264,919.45	28.52	5,028,242.92
Full-Time Faculty Total	-	-	227.00	38,461,661.87	311.00	52,083,172.40	33.00	5,487,009.20	571.00	96,031,843.47
Classified										
11200	69.06	9,453,908.49	173.98	20,567,107.81	218.62	26,678,226.97	63.44	7,701,844.32	525.10	64,401,087.59
Self-Supported	0.94	126,999.34	3.18	405,701.69	1.50	174,217.73	0.50	60,516.55	6.12	767,435.31
Other Unrestricted			1.00	108,242.34	5.93	621,216.26			6.93	729,458.60
Categorical/Restricted			36.42	4,428,189.94	73.30	8,571,996.42	40.56	4,743,341.16	150.28	17,743,527.52
Non-General Fund	1.00	110,361.54	2.00	246,426.75	11.60	1,174,068.96			14.60	1,530,857.25
Classified Total	71.00	9,691,269.37	216.58	25,755,668.53	310.95	37,219,726.34	104.50	12,505,702.03	703.03	85,172,366.27
Confidential										
11200	11.75	1,657,075.15	1.00	152,411.97	1.00	157,540.58	1.00	183,921.16	14.75	2,150,948.86
Non-General Fund	0.25	36,063.66							0.25	36,063.66
Confidential Total	12.00	1,693,138.81	1.00	152,411.97	1.00	157,540.58	1.00	183,921.16	15.00	2,187,012.52
Managers - Academic										
11200			17.74	4,207,161.97	18.00	4,526,560.76	6.27	1,614,409.27	42.01	10,348,132.00
Categorical/Restricted			3.27	716,505.18	7.00	1,429,239.30	2.73	628,397.68	13.00	2,774,142.16
Managers - Academic Total	-	-	21.01	4,923,667.15	25.00	5,955,800.06	9.00	2,242,806.95	55.01	13,122,274.16
Managers - Classified										
11200	22.40	5,053,441.60	10.20	2,237,076.43	11.87	2,658,709.82	8.20	1,763,912.48	52.67	11,713,140.33
Self-Supported			0.10	25,332.24			0.55	89,853.78	0.65	115,186.02
Other Unrestricted			1.00	188,196.88	2.00	392,131.32			3.00	580,328.20
Categorical/Restricted			1.00	229,014.15	4.13	793,213.63	2.25	421,017.95	7.38	1,443,245.73
Non-General Fund	0.60	142,752.38	2.70	594,492.37	4.00	786,535.75			7.30	1,523,780.50
Managers - Classified Total	23.00	5,196,193.98	15.00	3,274,112.07	22.00	4,630,590.52	11.00	2,274,784.21	71.00	15,375,680.78
Executives										
11200	3.75	1,599,366.25	1.00	364,689.42	1.00	309,688.02	1.00	395,705.96	6.75	2,669,449.65
Non-General Fund	0.25	106,861.71							0.25	106,861.71
Executives Total	4.00	1,706,227.96	1.00	364,689.42	1.00	309,688.02	1.00	395,705.96	7.00	2,776,311.36
Temporary Special										
11200	1.00	98,822.67	1.50	158,616.05	3.13	367,476.94			5.63	624,915.66
Other Unrestricted	1.00	109,380.52	5.00	456,328.49	1.50	173,826.60	2.00	158,492.99	9.50	898,028.60
Categorical/Restricted			13.04	1,909,372.14	4.75	474,059.32	2.00	191,535.57	19.79	2,574,967.03
Non-General Fund			1.00	119,503.91	1.00	93,892.63			2.00	213,396.54
Temporary Special Total	2.00	208,203.19	20.54	2,643,820.59	10.38	1,109,255.49	4.00	350,028.56	36.92	4,311,307.83
Grand Total	112.00	18,495,033.31	502.13	75,576,031.60	681.33	101,465,773.41	163.50	23,439,958.07	1,458.96	218,976,796.39

APPENDIX B

EMPLOYEE COUNT BY EMPLOYEE CLASS

Description	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	Overall Change	% Change
Executive Officer	7	7	7	7	7	6	6	-1	-16.67%
Temp. Administrator	32	32	36.80	34.80	22.81	19.80	24.05	-7.95	-33.06%
Confidential	14	14	14	15	14	15	15	1	6.67%
Academic Managers	42	39	37	39	40.94	48	47	5	10.64%
Classified Managers	56	55	54	58	62.06	62	64	8	12.50%
FT Faculty	592	603	538	557	564	571	564	-28	-4.96%
Classified	620	619	605.38	617.23	633.69	641.63	637.23	17.23	2.70%
TOTAL	1,363.00	1,369.00	1,292.18	1,328.03	1,344.50	1,363.43	1,357.28	(5.72)	-0.42%

EMPLOYEE COUNT BY YEAR



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.

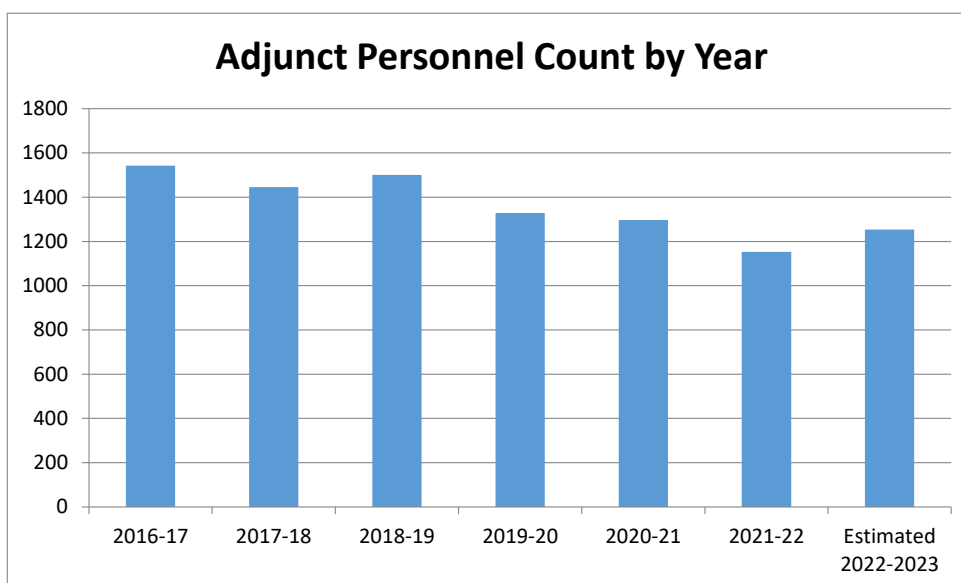
APPENDIX B

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. 2022-23 is an estimated figure comprised of known and anticipated teaching assignments for the fall 2022 term.

Description	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	Estimated 2022-2023	Overall Change	% Change
Adjunct Personnel	1542	1445	1501	1328	1296	1153	1254	-288	-18.68%

ADJUNCT PERSONNEL COUNT BY YEAR



APPENDIX B

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.

	Districtwide		
	<u>Salary</u>	<u>Benefits</u>	<u>Total</u>
Full-Time Faculty	\$ 674,439	\$ 158,726	\$ 833,165
Classified	412,043	145,606	557,649
Management	157,046	48,135	205,181
Executives	19,958	5,530	25,488
Confidential	14,446	5,090	19,536
Adjunct Faculty	253,291	54,584	307,875
	\$ 1,531,223	\$ 417,671	\$ 1,948,894

	District Services			Cypress College		
	<u>Salary</u>	<u>Benefits</u>	<u>Total</u>	<u>Salary</u>	<u>Benefits</u>	<u>Total</u>
Full-Time Faculty	\$ -	\$ -	\$ -	\$ 274,351	\$ 64,364	\$ 338,715
Classified	61,058	21,626	82,684	129,986	46,139	176,125
Management	34,557	12,148	46,705	46,985	13,017	60,002
Executives	11,908	3,349	15,257	2,803	632	3,435
Confidential	11,179	3,939	15,118	984	347	1,331
Adjunct Faculty	-	-	-	90,996	19,610	110,606
	\$ 118,702	\$ 41,062	\$ 159,764	\$ 546,105	\$ 144,109	\$ 690,214

	Fullerton College			N. Orange Cont. Education		
	<u>Salary</u>	<u>Benefits</u>	<u>Total</u>	<u>Salary</u>	<u>Benefits</u>	<u>Total</u>
Full-Time Faculty	\$ 368,770	\$ 86,933	\$ 455,703	\$ 31,318	\$ 7,429	\$ 38,747
Classified	171,331	60,249	231,580	49,668	17,592	67,260
Management	51,822	15,321	67,143	23,682	7,649	31,331
Executives	2,340	528	2,868	2,907	1,021	3,928
Confidential	1,082	381	1,463	1,201	423	1,624
Adjunct Faculty	118,257	25,484	143,741	44,038	9,490	53,528
	\$ 713,602	\$ 188,896	\$ 902,498	\$ 152,814	\$ 43,604	\$ 196,418