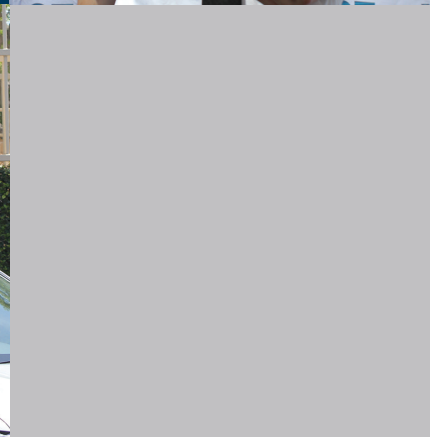
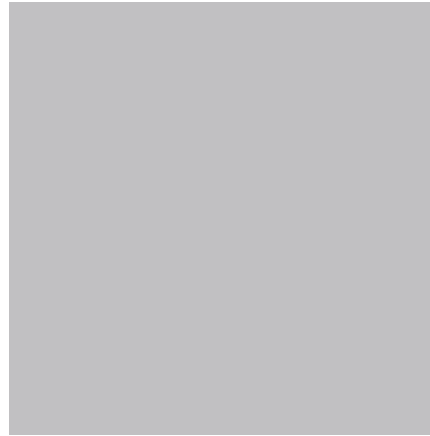




NORTH ORANGE COUNTY
COMMUNITY COLLEGE DISTRICT

Proposed Budget & Financial Report

2021-2022



FUND SUMMARY BY FUND TYPE

2021-22

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

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ERANS RESOURCE CENTER



a year's overview

WHERE WE ARE NOW

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

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

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



a year's overview cont.

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

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

BOARD OF TRUSTEES

Dr. Barbara Dunsheath, President
Jacqueline Rodarte, Vice President

Ed Lopez, Secretary

Ryan Bent, Trustee

Stephen T. Blount, Trustee

Jeffrey P. Brown, Trustee

Evangelina Rosales, Trustee

Meena Pandian, Student Trustee, Cypress College

Erin Lacorte, Student Trustee, Fullerton College

DISTRICT ADMINISTRATION

Fred Williams, Interim Chancellor

Kashmira Vyas, District Director, Fiscal Affairs

Irma Ramos, Vice Chancellor, Human Resources

Dr. Cherry Li-Bugg, Vice Chancellor, Educational Services &
Technology

Dr. JoAnna Schilling, President, Cypress College

Dr. Gilbert Contreras, Interim President, Fullerton College

Valentina Purtell, President, North Orange Continuing
Education

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.



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



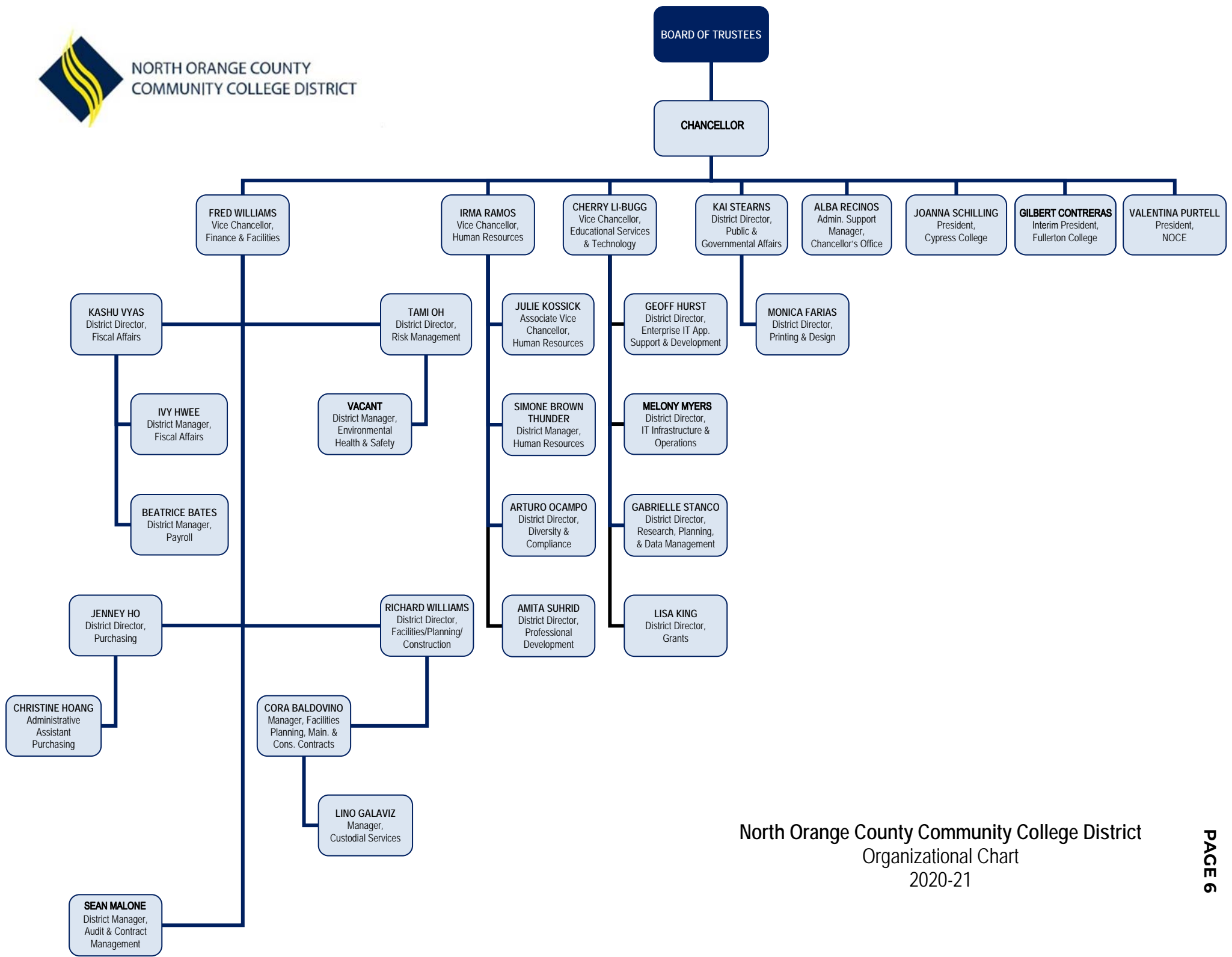
JOANNA
SCHILLING
President



GILBERT
CONTRERAS
Interim President



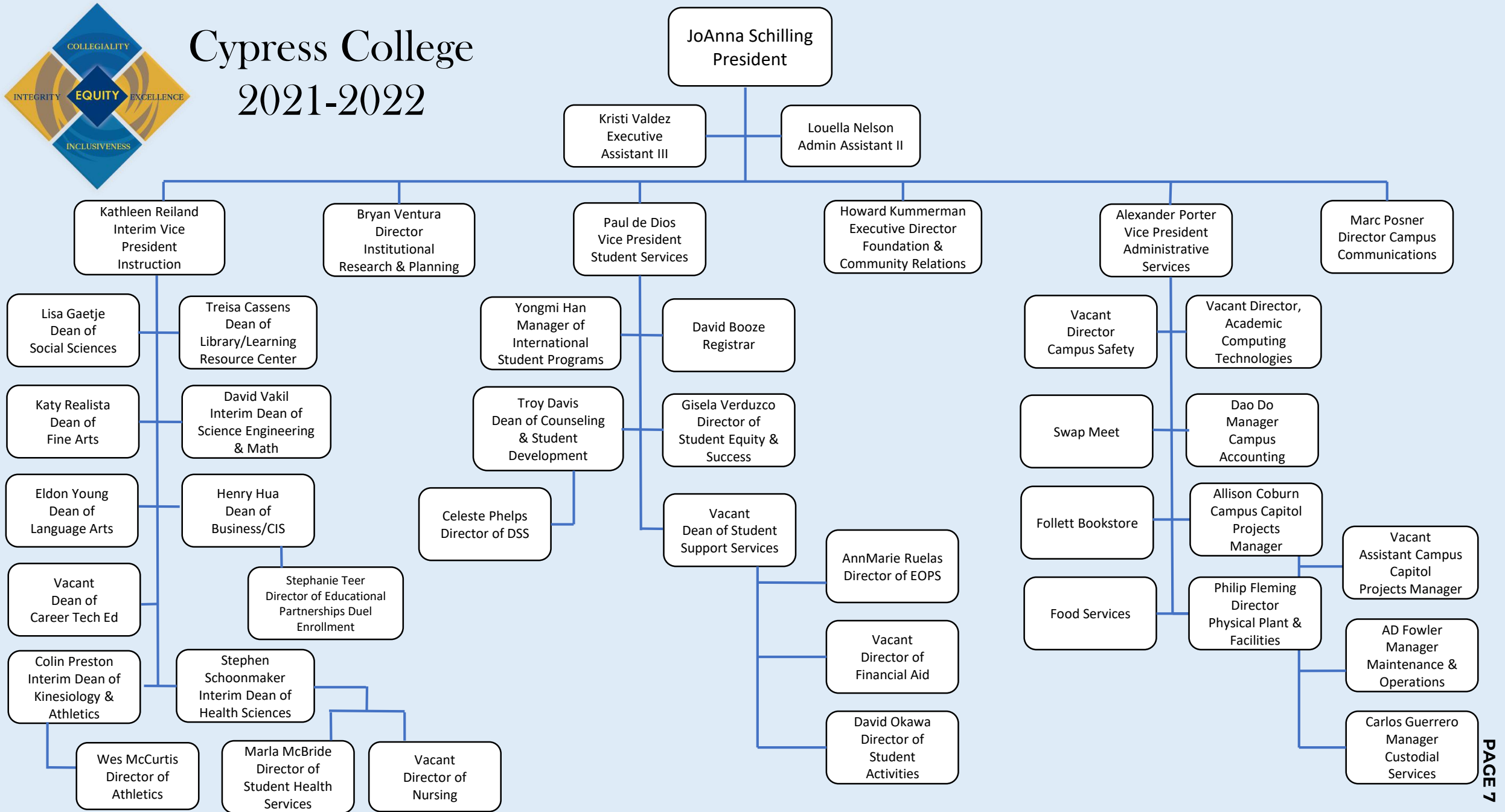
VALENTINA
PURTELL
President





Cypress College

2021-2022





Fullerton College

Dr. Gilbert Contreras
Interim President

Jean Foster
Executive Assistant

Nitzya Hamblet
Admin Assistant II

Zoot Velasco
Director Friends of
FC Foundation

Vacant
Director
Institutional
Research & Planning

Lisa McPheron
Director Campus
Communications

Switchboard
Master Calendar
Marketing &
Outreach

Rodrigo Garcia
Vice President
Administrative
Services

Nick Karvia
Director of
Bookstore

Co Ho
Manager Systems
Tech Services

Cyndi Grein
Manager Campus
Accounting

Business Office
Mailroom
Campus Dining

Larry Lara
Director Physical
Plant/Facilities

Randy Harris
Manager
Maintenance &
Operations

Stephen Trapp
Manager
Custodial
Services

Oscar Saghieh
Manager Campus
Capital Projects

Dr. José Ramón
Núñez
Vice President
Instruction

Carlos Ayon
Dean Business, CIS
& EWD

John Tebay
Dean Fine Arts

Dr. Dani Wilson
Dean LLR & Inst
Support Programs
& Services

Dr. Bridget Salzameda
Interim Dean Natural
Sciences

Dr. Jorge Gamboa
Dean Social
Sciences

Curriculum/Catalog/
Schedule

Dan Willoughby
Dean Humanities

Mark Greenhalgh
Dean Math &
Computer Science

Dr. David Grossman
Dean Physical
Education

Kenneth Starkman
Dean Technology
& Engineering

Dr. Elaine Lipiz Gonzalez
Vice President Student
Services

Dr. Albert Abutin
Dean Enrollment
Services

Rena Martinez Stluka
Registrar

Manager
International
Student Program

Greg Ryan
Director Financial
Aid

Dr. Jennifer
LaBounty
Dean Counseling
and Student
Development

Cecilia Arriaza
Director Transfer
Center

Cadena Cultural
Center

Dr. Elaine Lipiz
Gonzalez
Dean Student
Support Services &
Title IX

Dr. Naomi Abesamis
Director Student Life &
Leadership

Dana Timmermans
Director
Behavioral Health
Services

Veterans Resource
Center

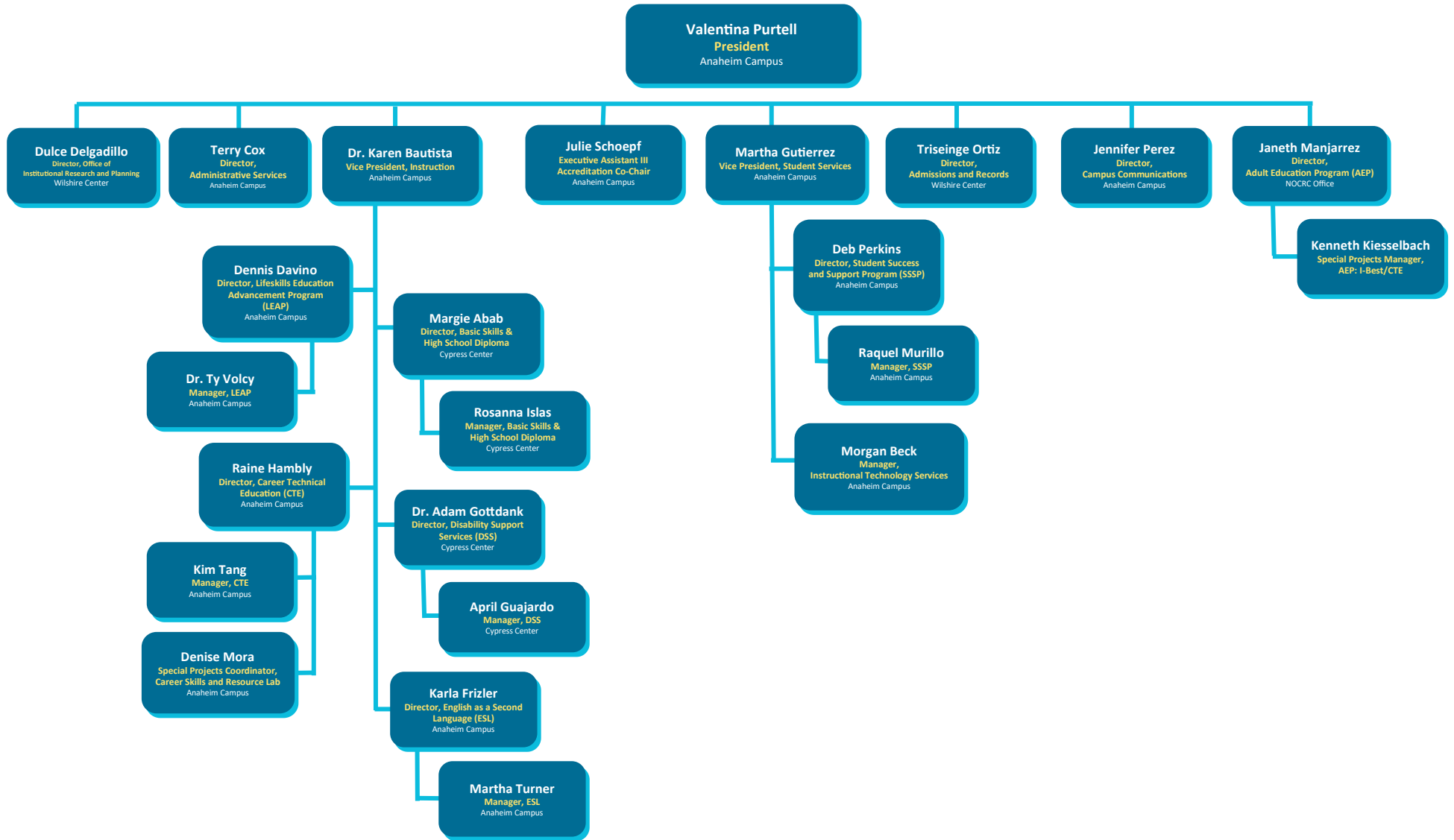
Dr. Eddie Roth
Director Disability
Services

Sonia Duran
Director
EOPS/CARE,
CalWORKS, FYSI

Steve Selby
Director Campus
Safety

North Orange Continuing Education

Organizational Chart—2021/22



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 AND FISCAL AFFAIRS (BOARD POLICY 6100)

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

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

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

BUDGET PREPARATION (BOARD POLICY 6200)

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

Budget development shall meet the following criteria:

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

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.

FISCAL YEAR BUDGET CALENDAR

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

2021-22



Fund Types

ALL FUNDS

The District maintains its funds following the guidance of the California Community Colleges Chancellor's Office (CCCCO) Budget and Accounting Manual and as presented in the 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 2021 - 2022

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

GOVERNMENTAL FUNDS GROUP

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

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

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

GOVERNMENTAL FUNDS GROUP

2021 - 2022

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

PROPRIETARY FUNDS GROUP

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

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

PROPRIETARY FUNDS GROUP

2021 - 2022

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

FIDUCIARY FUNDS GROUP

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

2021 - 2022

Fund Type Group (CCFS-311 Fund Type Number)	Assoc. Students (71)	Student Rep Fee (72)	Student Fin. Aid (74)	Other Trust (79)	Total Fiduciary Fund Groups
Beginning Balance	\$ 935,965	\$ 171,014	\$ 50,000	\$ 3,562,070	\$ 4,719,049
Revenues:					
Federal Revenue	-	-	86,237,014	-	86,237,014
State Revenue	-	-	11,984,791	-	11,984,791
Local Revenue	273,685	80,000	-	1,935,454	2,289,139
Total Revenues	273,685	80,000	98,221,805	1,935,454	100,510,944
Expenditures:					
Academic Management Salaries	-	-	-	-	-
Full-Time Faculty Salaries	-	-	-	-	-
Part-Time Faculty Salaries	-	-	-	-	-
Total Academic Salaries	-	-	-	-	-
Classified Management Salaries	-	-	-	188,260	188,260
Classified Staff Salaries	70,230	-	-	75,172	145,402
Confidential Staff Salaries	-	-	-	-	-
Hourly Staff Salaries	43,300	-	-	39,116	82,416
Total Classified Salaries	113,530	-	-	302,548	416,078
Employee Benefits	33,307	-	-	104,661	137,968
Total Salaries and Benefits	146,837	-	-	407,209	554,046
Supplies and Materials	33,297	-	-	268,888	302,185
Other Operating Expenses	103,550	80,000	-	322,433	505,983
Capital Outlay	-	-	-	14,165	14,165
Total Expenditures	283,684	80,000	-	1,012,695	1,376,379
Other Sources/(Uses):					
Interfund and Other Transfers In	25,000	-	-	231,533	256,533
Proceeds from Sale of Bonds	-	-	-	-	-
Debt Retirement	-	-	-	-	-
Debt Interest & Other Service Charges	-	-	-	-	-
Interfund and Other Transfers Out	(15,000)	-	-	(3,035,299)	(3,050,299)
Student Financial Aid	-	-	(98,221,805)	-	(98,221,805)
Total Other Sources/(Uses)	10,000	-	(98,221,805)	(2,803,766)	(101,015,571)
Ending Balance/Contingency	\$ 935,966	\$ 171,014	\$ 50,000	\$ 1,681,063	\$ 2,838,043

CURRENT YEAR OVERVIEW



State Budget

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

System Budget

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

Unrestricted Ongoing Resources: Student Centered Funding Formula

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

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

Increase to Full-time Faculty Ranks

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

Enrollment Growth

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

Part-time Faculty Office Hours

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



Restricted Ongoing Resources:

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

One-time Resources for Restricted Programs:

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

Economy

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



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

Other Topics

Enrollments

Due to the COVID-19 pandemic, California community colleges were required to mostly transition to online/remote instruction starting in March 2020. During that same period, most community colleges experienced significant declines in enrollment. Our numbers are expected to be down by close to 6% this fiscal year. This is at a time where new students can attend for free with the North Orange Promise Program, the campuses have been providing free meals, there are computers available with Wi-Fi hot spots, and emergency funding is available on top of financial aid.

What is making the management of our enrollments difficult is the uncertainty related to the pandemic, plus the surge of fraudulent student enrollments that we've experienced. Last spring and again in summer, many students were dropped as these enrollments were flushed out. This process has kept staff busy and unable to focus on other enrollment matters. Enrollments will be key to our recovery and should be looked at as a major area that all staff should be focused on. The multi-million dollar question is can we restore and maintain a higher level of FTES when COVID is over and all the extra aid we are providing students are no longer available?

Hold Harmless Funding

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

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

Negotiations

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

Resource Allocation Model

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

Full-time Faculty Obligation (FON)

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

One-time Carryover Funds

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



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

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

Retiree Benefits

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

Pension Cost

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

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

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

Federal Funds

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

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

Budget Center Budget Processes

District Services Budgets

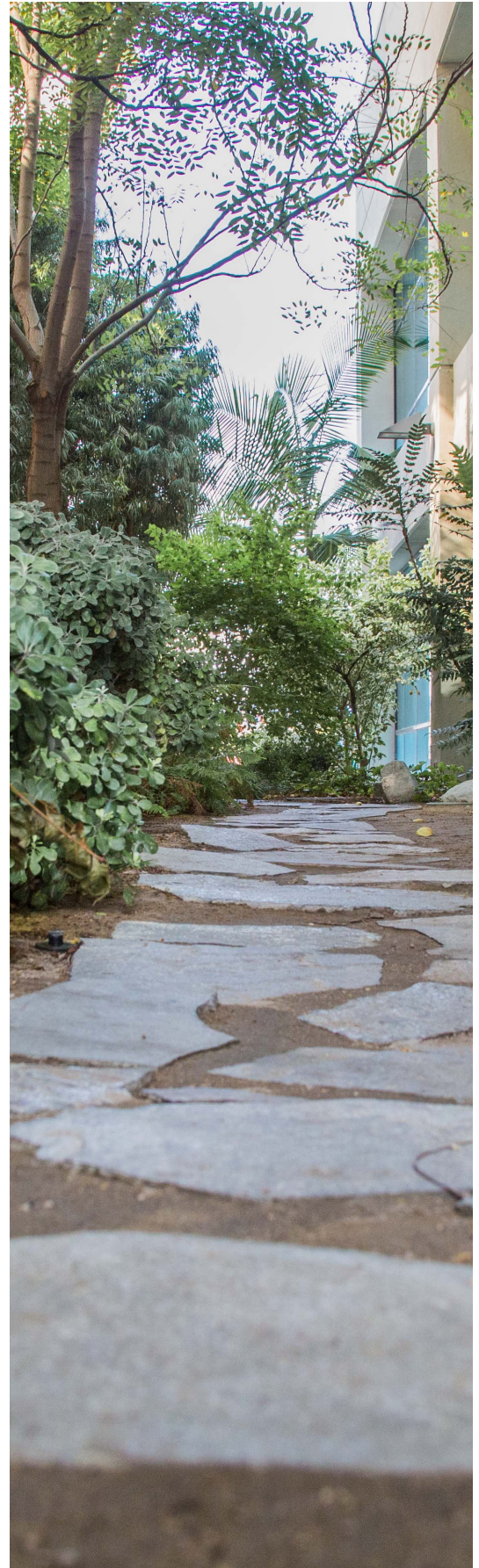
In the prior year, the District implemented a new Resource Allocation Model (RAM) which determined that District Services would be provided 9.25% in funding that was allocated as part of the new allocation model. Accordingly, District Services went through a rigorous process to update the budget allocations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

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

Cypress College

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

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

Fullerton College

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

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

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

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



The Program Review Committee (PRC) evaluates the program review reports and produces a comprehensive report and request for resources which is presented to the Faculty Senate and then to PAC. After endorsement by PAC, the 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 Committee which have representation from multiple campus constituencies, including faculty, classified staff, management, and students.

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

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



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

GENERAL FUND

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

Summary 2021 - 2022

	2021/2022 Budget	Budget as a % of Expenditures	2020/2021 Actual	Actual as a % of Expenditures
Beginning Balance	\$ 107,348,667		\$ 93,547,510	
Revenues:				
Federal Revenue	51,076,610	13.89%	34,951,200	12.35%
State Revenue	169,087,926	45.98%	154,792,350	54.70%
Local Revenue	131,662,806	35.80%	128,504,269	45.41%
Total Revenues	351,827,342	95.67%	318,247,819	112.46%
Expenditures:				
Academic Management Salaries	10,436,053	2.84%	9,682,457	3.42%
Full-Time Faculty Salaries	70,696,621	19.22%	68,173,443	24.09%
Part-Time Faculty Salaries	34,141,694	9.28%	36,503,261	12.90%
Total Academic Salaries	115,274,368	31.34%	114,359,161	40.41%
Classified Management Salaries	10,280,677	2.81%	9,787,299	3.47%
Classified Staff Salaries	53,076,564	14.43%	49,349,856	17.44%
Confidential Staff Salaries	1,358,342	0.37%	1,446,581	0.51%
Hourly Staff Salaries	8,649,214	2.35%	8,583,795	3.04%
Total Classified Salaries	73,364,797	19.96%	69,167,531	24.46%
Employee Benefits	69,293,171	18.84%	66,022,978	23.33%
Total Salaries and Benefits	257,932,336	70.14%	249,549,670	88.20%
Supplies and Materials	18,551,951	5.04%	4,524,050	1.60%
Other Operating Expenses	63,337,261	17.22%	22,593,520	7.98%
Capital Outlay	27,951,710	7.60%	6,293,192	2.22%
Total Expenditures	367,773,258	100.00%	282,960,432	100.00%
Other Sources/(Uses):				
Interfund and Other Transfers In	4,415,282		7,612,460	
Gain from Sale of Fixed Assets	-		5	
Debt Retirement	(63,785)		(50,737)	
Interfund and Other Transfers Out	(12,267,444)		(18,791,339)	
Student Financial Aid	(6,424,813)		(10,256,619)	
Total Other Sources/(Uses)	(14,340,760)		(21,486,230)	
Ending Balance/Contingency	\$ 77,061,991		\$ 107,348,667	

GENERAL FUND SUBFUNDS

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

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



GENERAL FUND DETAIL

2021 - 2022

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

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

Unrestricted General Subfunds

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

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

DETAIL-UNRESTRICTED FUNDS 2021 - 2022

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

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



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

Restricted General Subfunds

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

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

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



DETAIL - RESTRICTED FUNDS

2021 - 2022

	Categorical Funds	Other Restricted Funds	Total Restricted Fund Budget
Beginning Balance	\$ (1,380,945)	\$ 6,013,479	\$ 4,632,534
Cumulative Categorical Settle-ups*	1,380,945		1,380,945
Adjusted Beginning Balance	\$ -	\$ 6,013,479	\$ 6,013,479
Revenues:			
Federal Revenue	50,935,825	140,785	51,076,610
State Revenue	51,287,970	4,991,042	56,279,012
Local Revenue	19,083	4,891,394	4,910,477
Total Revenues	102,242,878	10,023,221	112,266,099
Expenditures:			
Academic Management Salaries	1,120,332	420,793	1,541,125
Full-Time Faculty Salaries	3,545,411	-	3,545,411
Part-Time Faculty Salaries	4,526,521	500	4,527,021
Total Academic Salaries	9,192,264	421,293	9,613,557
Classified Management Salaries	1,248,322	239,302	1,487,624
Classified Staff Salaries	7,829,074	2,557,070	10,386,144
Confidential Staff Salaries	-	-	-
Hourly Staff Salaries	5,852,959	176,632	6,029,591
Total Classified Salaries	14,930,355	2,973,004	17,903,359
Employee Benefits	7,322,951	1,321,568	8,644,519
Total Salaries and Benefits	31,445,570	4,715,865	36,161,435
Supplies and Materials	8,681,856	6,609,470	15,291,326
Other Operating Expenses	37,298,087	963,341	38,261,428
Capital Outlay	18,450,204	4,701,241	23,151,445
Total Expenditures	95,875,717	16,989,917	112,865,634
Other Sources/(Uses):			
Interfund and Other Transfers In	28,404	1,559,666	1,588,070
Debt Retirement	-	-	-
Interfund and Other Transfers Out	-	-	-
Student Financial Aid	(6,337,429)	-	(6,337,429)
Total Other Sources/(Uses)	(6,309,025)	1,559,666	(4,749,359)
Ending Balance/Contingency	\$ 58,136	\$ 606,449	\$ 664,585

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



Categorical Funds

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

Other Restricted Funds

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

- Associated with Grant Activity (Included in the Grants listing)
 - Instructional Equipment funds received from the State
 - Veterans Services funds to be distributed as directed
 - Administrative Allowances associated with federal financial aid

- Not Associated with Grant Activity
 - Health Services Fees
 - Parking Fees
 - Restricted Lottery funds received from the State

RESOURCE ALLOCATION MODEL

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

Principles

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

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

RAM Structure

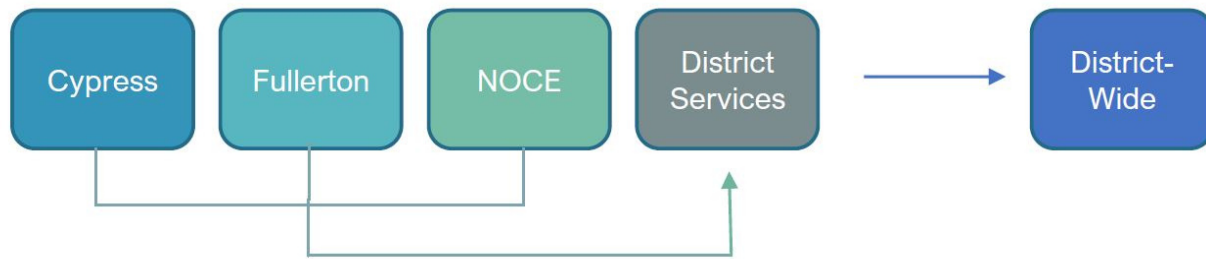
The RAM is a revenue allocation model. It incorporates:

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

It then uses those revenues to cover expenses:

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

Budget Centers



The RAM establishes 4 Budget Centers:

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

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

PROPOSED RESOURCE ALLOCATION MODEL BUDGET SUMMARY

2021-2022

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

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 2021-22 Estimated State Apportionment	\$ -	0.00%	\$ -	0.00%	\$ 79,330,409	38.01%	\$ 105,219,375	50.41%	\$ 24,176,547	11.58%	\$ 208,726,331
Other Unrestricted Revenue	\$ -	0.00%	\$ 341,882	1.93%	\$ 7,173,422	40.47%	\$ 8,207,829	46.30%	\$ 2,004,108	11.31%	\$ 17,727,241
Subtotal Revenue, 1	\$ -	0.00%	\$ 341,882	0.15%	\$ 86,503,831	38.20%	\$ 113,427,204	50.09%	\$ 26,180,655	11.56%	\$ 226,453,572
Revenue Allocation to District Services, 9.25%	\$ -	0.00%	\$ 20,915,331	9.25%	\$ (8,001,604)	38.26%	\$ (10,492,016)	50.16%	\$ (2,421,711)	11.58%	\$ -
Subtotal Revenue, 2	\$ -	0.00%	\$ 21,257,213	9.38%	\$ 78,502,227	34.67%	\$ 102,935,188	45.46%	\$ 23,758,944	10.49%	\$ 226,453,572
Contribution towards Districtwide Expenditures	\$ 8,405,325	100.00%	\$ (788,419)	-9.38%	\$ (2,914,126)	-34.67%	\$ (3,821,061)	-45.46%	\$ (881,719)	-10.49%	\$ -
Subtotal Revenue, 3	\$ 8,405,325	3.71%	\$ 20,468,794	9.04%	\$ 75,588,101	33.38%	\$ 99,114,127	43.77%	\$ 22,877,225	10.10%	\$ 226,453,572
Chargebacks between budget centers											
FC Chargebacks	\$ -						\$ 204,919		\$ (204,919)		\$ -
CC Chargebacks	\$ -				\$ 243,348				\$ (243,348)		\$ -
NOCE Chargebacks	\$ -		\$ (162,620)		\$ (36,708)				\$ 199,328		\$ -
DS Chargebacks	\$ -		\$ 975,150		\$ (128,005)				\$ (847,145)		\$ -
Net Chargebacks	\$ -		\$ 812,530		\$ 78,635		\$ 204,919		\$ (1,096,084)		\$ -
Final Revenue Allocation	\$ 8,405,325	3.71%	\$ 21,281,324	9.40%	\$ 75,666,736	33.41%	\$ 99,319,046	43.86%	\$ 21,781,141	9.62%	\$ 226,453,572
Expenditures											
Position Control Expenses	\$ -	0.00%	\$ 16,508,729	9.33%	\$ 64,145,439	36.25%	\$ 81,487,425	46.05%	\$ 14,805,113	8.37%	\$ 176,946,706
Other Operating Expenses	\$ 8,405,325	13.66%	\$ 4,772,595	7.76%	\$ 16,903,491	27.48%	\$ 23,861,662	38.79%	\$ 7,574,710	12.31%	\$ 61,517,783
Total Expenditures	\$ 8,405,325	3.52%	\$ 21,281,324	8.92%	\$ 81,048,930	33.99%	\$ 105,349,087	44.18%	\$ 22,379,823	9.38%	\$ 238,464,489
Total Net Available Revenue	\$ -	0.00%	\$ -	0.00%	\$ (5,382,194)	44.81%	\$ (6,030,041)	50.20%	\$ (598,682)	4.98%	\$ (12,010,917)
Intrafund Transfers In/Out (To supplement Exp.)											
Intrafund Transfer In to 11200	\$ -		\$ -		\$ -		\$ -		\$ -		\$ -
Intrafund Transfer Out from 11200	\$ -		\$ -		\$ -		\$ -		\$ (28,404)		\$ (28,404)
Intrafund Transfer In to Self-Supporting	\$ -		\$ -		\$ -		\$ -		\$ 204,467		\$ 204,467
Intrafund Transfer Out from Self-Supporting	\$ -		\$ -		\$ -		\$ -		\$ -		\$ -
Total Intrafund Transfers	\$ -		\$ -		\$ -		\$ -		\$ 176,063		\$ 176,063
Final Net Available Revenue	\$ -	0.00%	\$ -	0.00%	\$ (5,382,194)	45.48%	\$ (6,030,041)	50.95%	\$ (422,619)	3.57%	\$ (11,834,854)

REVENUES

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



Student-Centered Funding Formula (SCFF) Revenue

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

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

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

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

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



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

The assumptions used for the SCFF are:

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



Hold Harmless Allocation

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

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

Additional schedules Provided in the Appendix

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

Other Unrestricted Revenues

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

	Districtwide		District Services		Cypress College		Fullerton College		N. Orange Cont. Ed.		Total
	\$	%	\$	%	\$	%	\$	%	\$	%	\$
State Revenue											
Enrollment Fee Waiver	\$ -	0.0%	\$ -	0.0%	\$ 208,641	35.9%	\$ 285,453	49.1%	\$ 87,733	15.1%	\$ 581,827
Full-Time Faculty Hiring Funds 2018-19	\$ -	0.0%	\$ -	0.0%	\$ 516,820	35.9%	\$ 707,087	49.1%	\$ 217,321	15.1%	\$ 1,441,228
Part-Time Faculty Compensation	\$ -	0.0%	\$ -	0.0%	\$ 477,422	35.9%	\$ 653,184	49.1%	\$ 200,754	15.1%	\$ 1,331,360
Lottery	\$ -	0.0%	\$ -	0.0%	\$ 1,854,176	35.9%	\$ 2,536,790	49.1%	\$ 779,674	15.1%	\$ 5,170,640
Mandated Costs	\$ -	0.0%	\$ -	0.0%	\$ 369,304	35.9%	\$ 505,263	49.1%	\$ 155,290	15.1%	\$ 1,029,857
Total	\$ -	0.0%	\$ -	0.0%	\$ 3,426,363	35.9%	\$ 4,687,777	49.1%	\$ 1,440,772	15.1%	\$ 9,554,912
Self-Supporting/Local Revenue											
Allocated from DW Activity											
Interest & Investment Income	\$ -	0.0%	\$ -	0.0%	\$ 358,597	35.9%	\$ 490,614	49.1%	\$ 150,789	15.1%	\$ 1,000,000
Miscellaneous DW	\$ -	0.0%	\$ -	0.0%	\$ 3,586	35.9%	\$ 4,906	49.1%	\$ 1,508	15.1%	\$ 10,000
Sub Total Alloc. From DW Acty	\$ -	0%	\$ -	0%	\$ 362,183	36%	\$ 495,520	49%	\$ 152,297	15%	\$ 1,010,000
Budget Center Activity											
Class Audit Fees	\$ -	0%	\$ -	0%	\$ 1,000	100%	\$ -	0%	\$ -	0%	\$ 1,000
Coin Operated Copier	\$ -	0%	\$ -	0%	\$ -	0%	\$ 35,000	100%	\$ -	0%	\$ 35,000
Community Service Classes	\$ -	0%	\$ -	0%	\$ -	0%	\$ 25,000	100%	\$ -	0%	\$ 25,000
Continuing Education Tuition Classe	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ 87,500	100%	\$ 87,500
Contract Instructional Services	\$ -	0%	\$ -	0%	\$ 10,069	9%	\$ 100,000	91%	\$ -	0%	\$ 110,069
Contractor Commission	\$ -	0%	\$ -	0%	\$ 150,000	100%	\$ -	0%	\$ -	0%	\$ 150,000
Contrib, Gifts, Grants, & Endowment	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -
Enrollment Status Verification	\$ -	0%	\$ -	0%	\$ 2,600	100%	\$ -	0%	\$ -	0%	\$ 2,600
Graduation Application Fee	\$ -	0%	\$ -	0%	\$ 100	100%	\$ -	0%	\$ -	0%	\$ 100
Health Services	\$ -	0%	\$ -	0%	\$ 20,000	33%	\$ 40,000	67%	\$ -	0%	\$ 60,000
Instructional Materials Fees	\$ -	0%	\$ -	0%	\$ 163,060	100%	\$ -	0%	\$ -	0%	\$ 163,060
International Student Appl. Fee	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -
Miscellaneous	\$ -	0%	\$ 286,816	31%	\$ 71,200	8%	\$ 560,449	61%	\$ 2,000	0%	\$ 920,465
Non-Resident Tuition	\$ -	0%	\$ -	0%	\$ 983,600	40%	\$ 1,500,000	60%	\$ -	0%	\$ 2,483,600
Other Contract Services	\$ -	0%	\$ -	0%	\$ 23,150	12%	\$ 11,102	6%	\$ 165,000	83%	\$ 199,252
Other Student Fees & Charges	\$ -	0%	\$ -	0%	\$ 11,500	28%	\$ 30,000	72%	\$ -	0%	\$ 41,500
Baccalaureate Degree Enroll. Fees	\$ -	0%	\$ -	0%	\$ 30,000	100%	\$ -	0%	\$ -	0%	\$ 30,000
Miscellaneous District Services	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -
Parking Meters & Fines	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -
Refund Processing Fees	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -
Rentals & Leases	\$ -	0%	\$ 55,066	3%	\$ 1,500,000	90%	\$ 113,574	7%	\$ -	0%	\$ 1,668,640
Return Check Charges	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ 250	100%	\$ 250
Student Records	\$ -	0%	\$ -	0%	\$ 60,000	33%	\$ 118,793	66%	\$ 2,500	1%	\$ 181,293
Vending Commissions	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ 3,000	100%	\$ 3,000
Sub-Total Budget Center Acty	\$ -	0%	\$ 341,882	6%	\$ 3,026,279	49%	\$ 2,533,918	41%	\$ 260,250	4%	\$ 6,162,329
Total	\$ -	0.0%	\$ 341,882	5.0%	\$ 3,388,462	47.0%	\$ 3,029,438	42.0%	\$ 412,547	6.0%	\$ 7,172,329
Carry Over Revenue/Prior Year Adj.											
Interfund Transfers In	\$ -	0.0%	\$ -	0.0%	\$ 358,597	35.9%	\$ 490,614	49.1%	\$ 150,789	15.1%	\$ 1,000,000
Intrafund Transfers In	\$ -	0.0%	\$ -	0.0%	\$ -	35.9%	\$ -	49.1%	\$ -	15.1%	\$ -
Total	\$ -	0.0%	\$ -	0.0%	\$ 358,597	36.0%	\$ 490,614	49.0%	\$ 150,789	15.0%	\$ 1,000,000
Total Unrestricted Revenue	\$ -	0%	\$ 341,882	1.9%	\$ 7,173,422	40.5%	\$ 8,207,829	46.3%	\$ 2,004,108	11.3%	\$ 17,727,241

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

- 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 prior year allocations, reduced by 15% factoring in estimated reductions from the state. Ongoing funding for part-time faculty hours has been added to the 2021-22 State budget and we've included an estimate of the District's share of those funds.
- 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 2021-22. Based upon the many uncertainties over the mandated claim process, including the State Controller's Office audits of these claims, the District has elected to opt into the more certain funding offered by participation in the block grant.

Local Revenues

- 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.

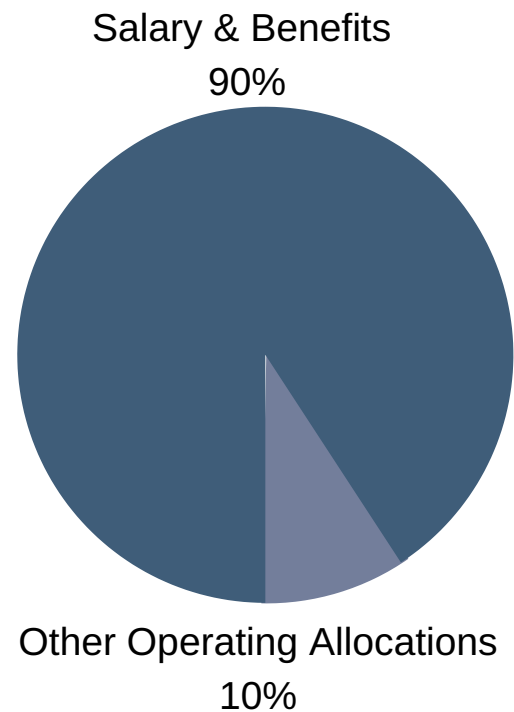
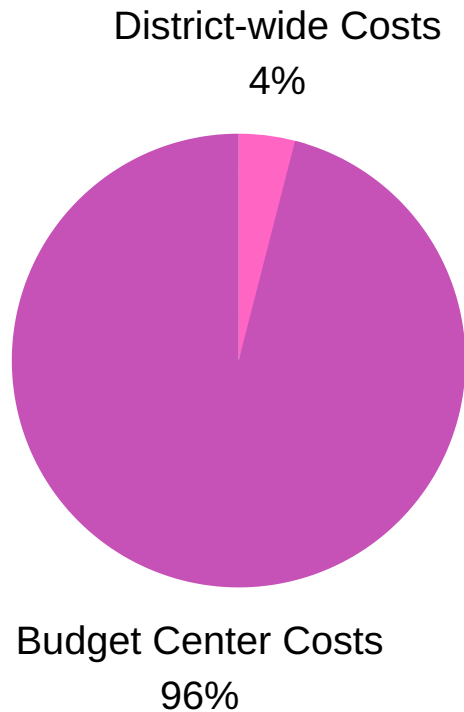
Revenue to the District Office

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

EXPENSES

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

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



District-wide Expenses

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

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

	<u>Budget</u> <u>2020-21</u>	<u>Actuals</u> <u>2020-21</u>	<u>Budget</u> <u>2021-22</u>
Sabbatical Replacement Costs	\$ 300,000	\$ 43,920.60	\$ 300,000
Related Activity (Additional Duty Days for Faculty)	350,000	\$ 342,078.42	350,000
Subtotal 10000's	<u>650,000</u>	<u>\$ 385,999.02</u>	<u>650,000</u>
Retiree Medical Benefits	5,686,877	\$ 5,278,202.14	5,710,679
Contribution from Retiree OPEB Trust	-	\$ -	(3,000,000) *
Net Retiree Medical Benefits Cost	<u>5,686,877</u>	<u>\$ 5,278,202.14</u>	<u>2,710,679</u>
Part-time Faculty Insurance	215,000	\$ 154,189.02	215,000
Fringe Benefits Clearing	-	\$ 1,074,054.17	1,000,000
Adjustments/Fees from STRS	-	\$ 38,285.97	35,000
Fees from PERS	-	\$ 3,576.74	3,500
Load Banking Benefits Accrual Adjustment	-	\$ 13,122.54	10,000
Subtotal 30000's	<u>5,901,877</u>	<u>\$ 6,561,430.58</u>	<u>3,974,179</u>
Other (Memberships for Contract Employees)	6,000	\$ 1,600.00	6,000
Recruiting Budget	40,000	\$ 45,073.96	40,000
Fingerprinting	25,000	\$ 8,667.00	25,000
Sabbatical Bond Reimbursements	3,000	\$ 2,908.00	3,000
Districtwide Memberships	160,000	\$ 154,096.10	160,000
Audit Expenses	111,200	\$ 119,700.00	132,000
Information & Emergency Communication System (One Call)	45,000	\$ 44,375.04	45,000
Sewer Expenses	99,000	\$ 92,976.23	99,000
Additional Attorney Expenses	350,000	\$ -	350,000
Waste Disposal	160,000	\$ 130,360.50	160,000
Election Expense	150,000	\$ 271,994.70	150,000
Ride Share (AQMD)	120,000	\$ 12,520.48	120,000
Student Insurance	217,101	\$ 217,101.00	212,759
Employee Assistance Program	30,000	\$ 23,059.38	60,000
Interest	70,000	\$ 54,002.70	70,000
Life insurance	150,000	\$ 150,000.00	150,000
Mandated Fees from PERS (for reports)	-	\$ 5,350.00	5,350
County Payroll Postage Charges	-	\$ 4,436.42	4,436
DW IT Expenses			1,473,601 **
Subtotal 50000's	<u>1,736,301</u>	<u>\$ 1,338,221.51</u>	<u>3,266,146</u>
FC Child Care Center Contribution (B/A 4/14/09)	250,000	\$ 250,000.00	250,000
Hospitality	140,000	\$ 61,301.41	140,000
Subtotal 70000's	<u>390,000</u>	<u>\$ 311,301.41</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>\$ 8,803,178</u>	<u>\$ 8,596,952.52</u>	<u>\$ 8,405,325</u>
STRS on behalf payments from the State		7,834,771.00 ***	
Total		<u>16,431,723.52</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.

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

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

Personnel in Position Control

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

The employee groups included in position control are:

- Full-Time Faculty
- Classified staff
- Confidential staff
- Academic managers
- Classified managers
- Executives
- Temporary Special Positions (including instructors, project coordinators, and directors)

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

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

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

Full-Time Faculty

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

Full-Time Faculty		
RAM	Categorical	Total
562.48	28.52	591.00

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

Other Operating Expenses

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

Personnel in Other Operating Expenses

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

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

Other Expenses

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

Additional Information Provided in the Appendix

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

Intrafund/Interfund Transfers

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

Chargebacks

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

The chargebacks currently include the following:

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

The current chargebacks between campuses and budget centers are:

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

CURRENT YEAR GRANT DETAIL

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



CURRENT YEAR GRANT ACTIVITY

2020-2021

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

NASA Space Grant			25,000			25,000
NSF Advanced Technological Edu.			100,961			100,961
Professional Development SF Grant	6,721					6,721
Puente Project		2,740		16,529		19,269
Referee & Lane Technician				12,000		12,000
Staff Diversity	96,641	9,103	9,244	7,308		122,296
Student Equity & Achievement	126,938	5,408,334	7,076,631	2,590,799		15,202,702
Student Retention & Enrollment		150,801	111,953	110,000		372,754
SWI - Local	124,584	2,647,346	2,110,103	795,709		5,677,742
SWP - Regional	0	1,464,479	987,091	357,566		2,809,136
TANF		70,619	86,965			157,584
Telecom Tech Infrastructure Prog (TTIP)	845			1,717		2,562
Title V HSI Prom.Career Pathways		863,013	773,420			1,636,433
UCEF-RFA UMOJA Grant			13,000			13,000
Veteran Resource Center Grant		52,373	66,501			118,874
Veteran Resource Center SS		201,678	238,427			440,105
VTEA (Perkins)	9,261	714,169	995,284	133,499		1,852,213
Welding Prog. Improvement Grant			725,985			725,985
Work Independence Self-Advocacy Ed.				609,750		609,750
Workability III Grant				218,000		218,000
Categorical Funds	1,995,948	977,439	41,634,358	44,041,620	13,621,917	102,271,282
Administrative Allowance for PELL, SEOG, FWS			217,189	91,989		309,178
Instructional Equipment			1,635,497	1,429,617	544,614	3,609,728
Veteran's Services			16,973	22,286		39,259
Other Restricted Funds	0	0	1,869,659	1,543,892	544,614	3,958,165
Child Care Center				410,852		410,852
Food Program				59,784		59,784
General Child Care				407,424		407,424
QRIS Block Grant				11,551		11,551
Child Development Funds	0	0	0	889,611	0	889,611
Cal Grants			1,400,000	2,000,000		3,400,000
Direct Loan			1,600,000	6,700,000		8,300,000
Emergency Financial Assistance			1,153,988	1,410,428	200,000	2,764,416
HEERF II - CRRSAA - Student Aid				6,367		6,367
HEERF III - ARP - Student Aid			13,854,009	17,912,800		31,766,809
Pell			18,300,000	27,000,000		45,300,000
SEOG			314,749	549,089		863,838
Student Success Completion Grant			2,825,750	2,994,625		5,820,375
Student Financial Aid Funds	0	0	39,448,496	58,573,309	200,000	98,221,805
Grant Total	1,995,948	977,439	82,952,513	105,048,432	14,366,531	205,340,863

GRANTS DESCRIPTIONS

A brief description of the grants is provided below.

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

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

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

- **Cooperative Agencies Resources for Education (CARE):** State funding to assist EOPS students to break the welfare dependency cycle by completing college-level educational and training programs to become employable and economically 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).
- **Disabled Students Program & Services (DSP&S):** State funding to provide supplemental services and programs to students with disabilities.
- **Dream Resource Liaison Support:** State funding to support Dreamer Resource Liaisons and student support services for immigrant and undocumented students in community colleges.
- **Economic Development for Distressed Areas (EDDA) - Welding Program Improvement Grant:** State funding to support equipment upgrades to improve and expand the Fullerton College Welding Program and support students earning welding certifications and qualify students for work readiness which supports the community and business.
- **Emergency Financial Assistance:** State funding to provide emergency financial assistance to low-income California community college students.
- **Equal Employment Opportunities (EEO) / Staff Diversity:** State funding to help districts with diversity issues, such as recruitment and training.
- **Extended Opportunity Programs and Services (EOPS):** State funding to provide supplemental services to encourage enrollment of students handicapped by language, social, and/or economic disadvantages.
- **Financial Aid Technology Grant:** State funding to support technology advancement and innovations in financial aid processing and management systems.

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

- **Hispanic Serving Institutions (HSI)-STEM project Regional Alliance in STEM Education (RAISE) Grant:** Federal funding to increase the number of Hispanic and low-income community college transfer students who complete bachelor's degrees in science, technology, engineering and mathematics (STEM) and enter careers in STEM fields.
- **Hunger Free Campus Program:** State funding to provide services that address the food security of students and to raise awareness of services currently offered on campus and develop practices and procedures to provide additional assistance to students in need.
- **Instructional Equipment Funds:** Afford the purchase and/or the replacement of any equipment that is necessary for the teaching of courses.
- **Job Access/Reverse Commute Grant:** Federal funding to help meet the special transportation needs of persons with disabilities and low income.
- **National Aeronautics and Space Administration (NASA) Space Grant:** Federally funded, passed through UC San Diego, to increase students' and youth's understanding of space and aeronautics and to execute the assessment, development, and utilization of resources to bolster the STEM pipeline for aerospace.
- **NSF Advanced Technological Education (ATE) Grant:** Federal funding received as part of the Pathway to Advance Cybersecurity Technician Education to improve cybersecurity technician education by enhancing students' STEM knowledge, as well as ensuring that students gain the technical skills and competencies needed to enter the cybersecurity workforce.
- **Pell, Federal Work Study (FWS), and Supplemental Educational Opportunity Grant (SEOG) Administrative Allowances:** Federal funding for administrative cost related to financial aid programs.
- **Pell, FWS, SEOG, and Direct Loan Grant Awards:** Federal student financial aid programs.
- **Professional Development Grant:** Schools First Federal Credit Union funded and administered by the District's professional development office to support faculty, 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.
- **Regional Director (RDs) for Employer Engagement:** State funded, passed through Rancho Santiago Community College District, to fund colleges to implement employer engagement activities in support of training and curriculum in key strategic industry sectors to help create work-based learning opportunities for students, as well as assist placing students into employment.
- **Strong Workforce – Local and Regional:** State funding to increase the number of students in quality career technical education courses, programs and pathways that lead to successful workforce outcomes.
- **Student Equity and Achievement (SEA) Program:** State funding to support the California Community Colleges in advancing the system wide goal to boost achievement for all students with an emphasis on eliminating achievement gaps for students from traditionally underrepresented groups. There are three different programs that align with the SEA Program.
 - *Basic Skills:* State funding for research, curriculum development, professional development, articulation, assessment, counseling, tutoring, instructional materials, and other one-time purposes directly related to the enhancement of basic skills and immigrant education programs.
 - *Student Equity Program:* State funding to help identify, address, and reduce disparities in students' access and achievement, opening pathways to more equal opportunities for student success.

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

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

PRIOR YEAR FUNDS

A district's ending balance for a fiscal period is referred to as its fund balance. Fund balance represents a point-in-time fiscal snapshot of a district's financial position. As this balance moves from the end of one fiscal year to the beginning of the subsequent fiscal year, it becomes categorized as 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.

* *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	78,195.62					78,195.62
Total	\$ 228,195.62	-	-	-	-	\$ 228,195.62
Restricted Fund Balance						
Restricted Programs						
Health Services			(382,851.61)	288,151.21		(94,700.40)
Instructional Equipment			250,980.00	429,617.03	-	680,597.03
Parking			(1,129,509.91)	421,769.24	629,270.42	(78,470.25)
Lottery			1,576,806.04	2,445,168.72	1,276,426.56	5,298,401.32
Veterans Services			16,973.00	17,285.91		34,258.91
Admin Allowance			217,188.58	(43,796.19)		173,392.39
Total	\$ -	\$ -	\$ 549,586.10	\$ 3,558,195.92	\$ 1,905,696.98	\$ 6,013,479.00
Committed Fund Balance						
STRS & PERS Cost	6,337,728.00					6,337,728.00
Total	\$ 6,337,728.00	-	-	-	-	\$ 6,337,728.00
Assigned Fund Balance						
Legal Expenses	100,000.00					100,000.00
Facility Emergency	130,000.00					130,000.00
Safety Budget		17,045.70				17,045.70
Activities Assigned by Center **		1,427,100.77	15,073,033.86	13,140,305.10	5,849,553.00	35,489,992.73
New OTF Allocations	(300,000.00)	290,000.00	110,000.00	110,000.00	40,000.00	250,000.00
Allocations of One-Time Funds *	4,831,418.36	1,902,680.81	1,309,502.21	3,480,635.64	1,605,766.19	13,130,003.21
Total	\$ 4,761,418.36	\$ 3,636,827.28	\$ 16,492,536.07	\$ 16,730,940.74	\$ 7,495,319.19	\$ 49,117,041.64
Uncommitted Fund Balance						
Board Policy	13,510,000.00					13,510,000.00
Unallocated Resources	16,134,562.00					16,134,562.00
20-21 SCFF HH	6,587,305.00					6,587,305.00
Budget Center:						-
Reversal of PY Negotiation IP Accrual in 11200	1,376,555.00					1,376,555.00
PY Apportionment Adj's	392,760.00					392,760.00
11100 Fund		1,598,963.40	7,096,643.69	2,119,790.00	5,112,531.74	15,927,928.83
Settle-up		2,580,123.00	3,701,326.00	4,770,242.00	1,590,216.00	12,641,907.00
Lost Revenue Backfill		-	489,282.98	936,623.11	395,429.47	1,821,335.56
Emergency Provisions Funding			1,392,357.00	1,858,578.00	2,928,189.00	6,179,124.00
Settle-Up of Categoricals		(0.91)	(4,414.81)	(15,214.65)	(87,416.67)	(107,047.04)
Settle-Up of Coast CCD Contract		39,439.66				39,439.66
Settle-Up of Child Care				-		-
Chargeback for SERP (Faculty)	424,627.24		(167,155.00)	(231,171.36)	(26,300.88)	-
Allocation of One-Time Funds 20/21:						-
Backfill for Settled Off-Schedule Salary Payments						-
Faculty			2,534,797.00	3,666,397.00	296,386.00	6,497,580.00
Management		39,365.00	29,069.00	33,933.00	22,830.00	125,197.00
Confidentials		12,184.00	1,128.00	1,128.00	1,128.00	15,568.00
Assigned by Center		(1,427,100.77)	(15,073,033.86)	(13,140,305.10)	(5,849,553.00)	(35,489,992.73)
Total	\$ 38,425,809.24	\$ 2,842,973.38	\$ -	\$ -	\$ 4,383,439.66	\$ 45,652,222.28
Total Ending Fund Balance	\$ 49,753,151.22	\$ 6,479,800.66	\$ 17,042,122.17	\$ 20,289,136.66	\$ 13,784,455.83	\$ 107,348,666.54

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

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

DETAIL OF ALLOCATIONS OF ONE-TIME FUNDS

(Part of Assigned Fund Balance)

June 30, 2021

	<u>Districtwide</u>	<u>DS</u>	<u>CC</u>	<u>FC</u>	<u>NOCE</u>	<u>Total</u>
Balance of Allocated of One-Time Funds P/Ys:						
Capital Expenses						
ADA			475,827.00		247,771.69	723,598.69
Campus Priorities					145,110.49	145,110.49
Diversity Programs	2,070.09					2,070.09
Equipment		316,030.36				316,030.36
Foundations				272,799.49		272,799.49
Hunger Initiative			100,000.00		7,410.14	107,410.14
Institutional Capacity	23,264.00	89,769.99				113,033.99
Professional Development Program	192,542.18			14,161.13	6,720.00	213,423.31
In-Service Training					12,691.00	12,691.00
Safety	300,000.00					300,000.00
Business Process Analysis	130,151.78					130,151.78
Campus Priorities			608,180.54	1,000,000.00	93,493.81	1,701,674.35
Outreach/Recruitment/Onboarding/Advertising			20,753.67	100,000.00	9,110.14	129,863.81
Pathways Support		171,229.00		122,002.73		293,231.73
Promise Program Supplement	400,000.00					400,000.00
Strategic Plan Fund	600,000.00					600,000.00
Student Success Funds - Online Education			69,741.00	1,275.60	19,431.97	90,448.57
Student Success Funds - Supplemental Instruction				457,532.98		457,532.98
Student Success Funds - Universal Design					89,026.95	89,026.95
Website Modifications				17,863.71		17,863.71
Workforce Development	241,410.90					241,410.90
Subtotal Balance of PY Allocations	1,889,438.95	577,029.35	1,274,502.21	1,985,635.64	630,766.19	6,357,372.34
Allocation of One-Time Funds 20/21:						
CSEA -1% Offered	463,249.00					463,249.00
SERP Payments (Non-Faculty)	178,730.41					178,730.41
Local Funding Requests		640,000.00		1,460,000.00	960,000.00	3,060,000.00
HR Banner Projects		131,760.00				131,760.00
Title IX		547,527.50				547,527.50
Strategic Plan Allocation		6,363.96	35,000.00	35,000.00	15,000.00	91,363.96
Subtotal Additional Allocations	641,979.41	1,325,651.46	35,000.00	1,495,000.00	975,000.00	4,472,630.87
Allocation of One-Time Funds 21/22:						
SERP Payments	2,000,000.00					2,000,000.00
Strategic Plan Allocation		40,000.00	110,000.00	110,000.00	40,000.00	300,000.00
Technology - Microsoft 365 Collaboration		250,000.00				250,000.00
Subtotal Additional Allocations	2,000,000.00	290,000.00	110,000.00	110,000.00	40,000.00	2,550,000.00
Total	\$ 4,531,418.36	\$ 2,192,680.81	\$ 1,419,502.21	\$ 3,590,635.64	\$ 1,645,766.19	\$ 13,380,003.21

Nonspendable Fund Balance

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 continue to be impactful to the District.

Assigned Fund Balances

These carryovers consist of:

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

One-time Funds Allocated

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

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

Funds Assigned by the Budget Centers

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

Uncommitted Fund Balances

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

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 operation s and is also submitted to the board for review and approval.

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

DISTRICT SERVICES



The District Services budget is divided into five areas:

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

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

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

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

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

DISTRICT SERVICES

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

CYPRESS COLLEGE



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

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

CYPRESS COLLEGE

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

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

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



CYPRESS COLLEGE

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

FULLERTON COLLEGE

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



FULLERTON COLLEGE



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

FULLERTON COLLEGE

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

NOCE

NORTH ORANGE CONTINUING EDUCATION



NOCE ended fiscal year 2020-21 with an ending fund balance of \$13,784,456, of which \$1,905,697 is associated with restricted funds. The remaining unrestricted carryover balance of \$11,878,759 is assignable for campus uses. The significant increase in ending fund balance is due to vacant positions that were unable to be filled while working in a remote environment during the past year due to the pandemic. In addition, we were able to leverage from multiple funding sources such as CARES and HEERF II funds in the amount of \$1.2 million to cover expenses of supporting students with services and enhancing facilities to ensure a safe return to campus. To provide the same level of adult education offerings and services for the North Orange County Region, \$680,000 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. NOCE traditionally uses its carryover budget for specific initiatives in accordance with the NOCE Integrated Planning Model and for future operating and personnel contingencies.

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

NOCE

NORTH ORANGE CONTINUING EDUCATION

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

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

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



NOCE

NORTH ORANGE CONTINUING EDUCATION



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

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

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

NOCE

NORTH ORANGE CONTINUING EDUCATION

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

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



NOCE

NORTH ORANGE CONTINUING EDUCATION

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

2020-2021

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

Bookstore Funds



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

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

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

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

Cafeteria Funds

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

FOOD SERVICE FUNDS

2020-2021

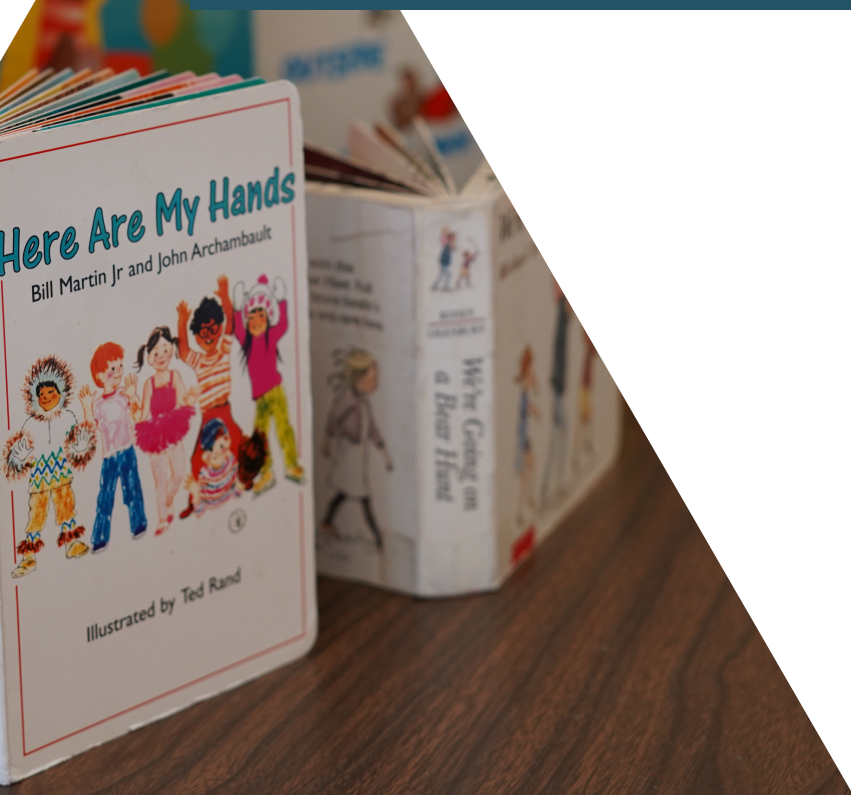
	Cypress College	Fullerton College	Total Cafeteria Funds Budget
Beginning Balance	\$ 345,925	\$ 2,171,822	\$ 2,517,747
Revenues:			
Federal Revenue	-	-	-
State Revenue	-	-	-
Local Revenue	150,000	110,000	260,000
Total Revenues	150,000	110,000	260,000
Expenditures:			
Academic Management Salaries	-	-	-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

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

2021-2022

The District has 2 types of Capital Projects Subfunds

- Capital Outlay Projects Funds
- General Obligation Bond Funds

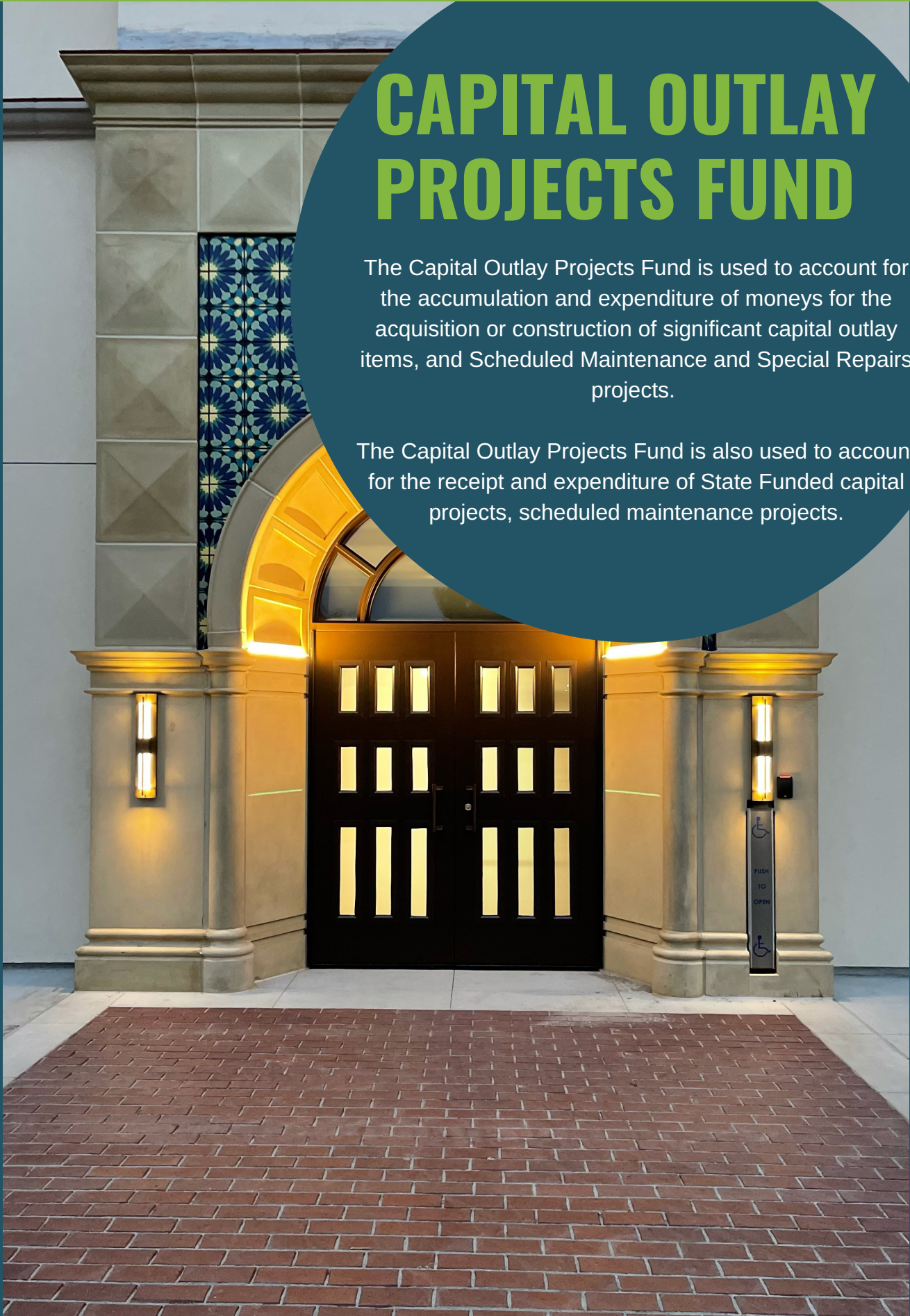
	Capital Outlay Fund	General Obligation Bond Fund	Total Capital Projects Funds Budget
Beginning Balance	\$ 65,131,666	\$ 80,595,127	\$ 145,726,793
Revenues:			
Federal Revenue	-	-	-
State Revenue	64,419,392	-	64,419,392
Local Revenue	500,000	600,000	1,100,000
Total Revenues	64,919,392	600,000	65,519,392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



CAPITAL OUTLAY PROJECTS FUND

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

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



CAPITAL OUTLAY FUND

2021-2022

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

CAPITAL OUTLAY FUND

2021-2022

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

CAPITAL OUTLAY FUND

2021-2022

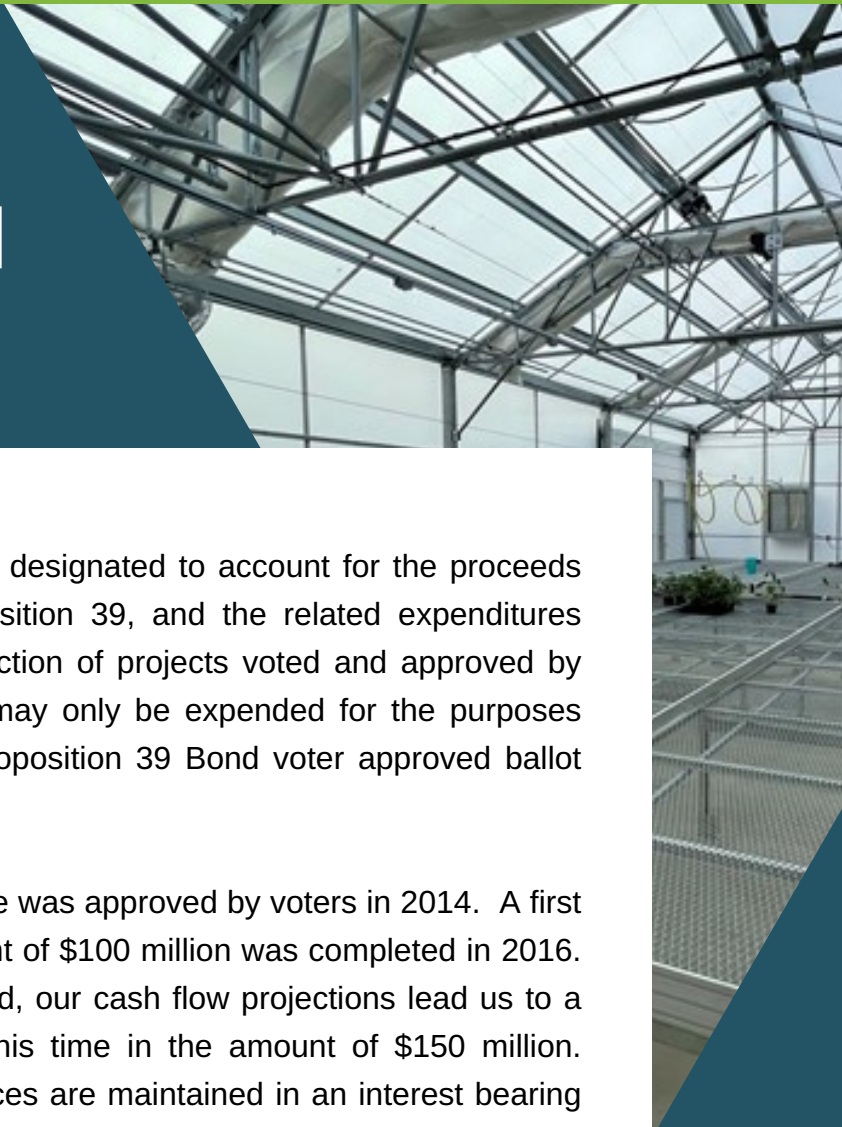
Project	2021-22 Budget
FC HVAC Replacement - Bldg 3000	199,241
FC M&O Building	8,066,997
FC Parking Lot Repairs	400,000
FC Performing Arts	30,114,140
FC Renovate Bldgs 300 + 500	558,379
FC Repaint Exterior Bldgs	101,968
FC Risk Assessment Projects	392,853
FC Roof Repairs	100,662
FC Scheduled Maintenance	924,565
FC Sewer Line Project 300/500	454
FC Standards Development	10,826
FC Swing Space	457,871
FC Swing Space/Repurposing Project	579,155
FC Theater Tower Repair Project	154,675
FC Tunnels Improvements	31,748
FC Wilshire Hot Water Line Replace.	223,500
FC 21-22 Scheduled Maint Holding	6,077,244
NOCE Scheduled Maintenance / Other	624,665
Non-Resident Capital Outlay - CC	427,845
Non-Resident Capital Outlay - FC	381,372
Other - Capital Outlay	2,612,678
Health & Safety 33676	14,667
Redevelopment Funds (RDA)	9,548,149
	<u>130,051,058</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 series of bond issuances, this time in the amount of \$150 million. Funds received from the bond issuances are maintained in an interest bearing operating account with the Orange County Department of Education. Interest earned adds to the total available for Measure J projects. We have accumulated \$9.25 million in interest earnings since the first issuance. We anticipate that total interest earned on the funds currently issued may reach \$11 million and have added that to the total available for Measure J projects.

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



ANAHEIM CAMPUS MEASURE J PROJECTS



Secondary MDF Room
[Close-Out]



Anaheim Campus Tower
First Floor Life/Safety Ren-
ovation
[Planning]

Swing Space Projects / Interim
Housing
[Planning]

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

Project

Targeted Completion

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

October 2024
July 2022
October 2021
Various projects

CYPRESS CAMPUS MEASURE J PROJECTS

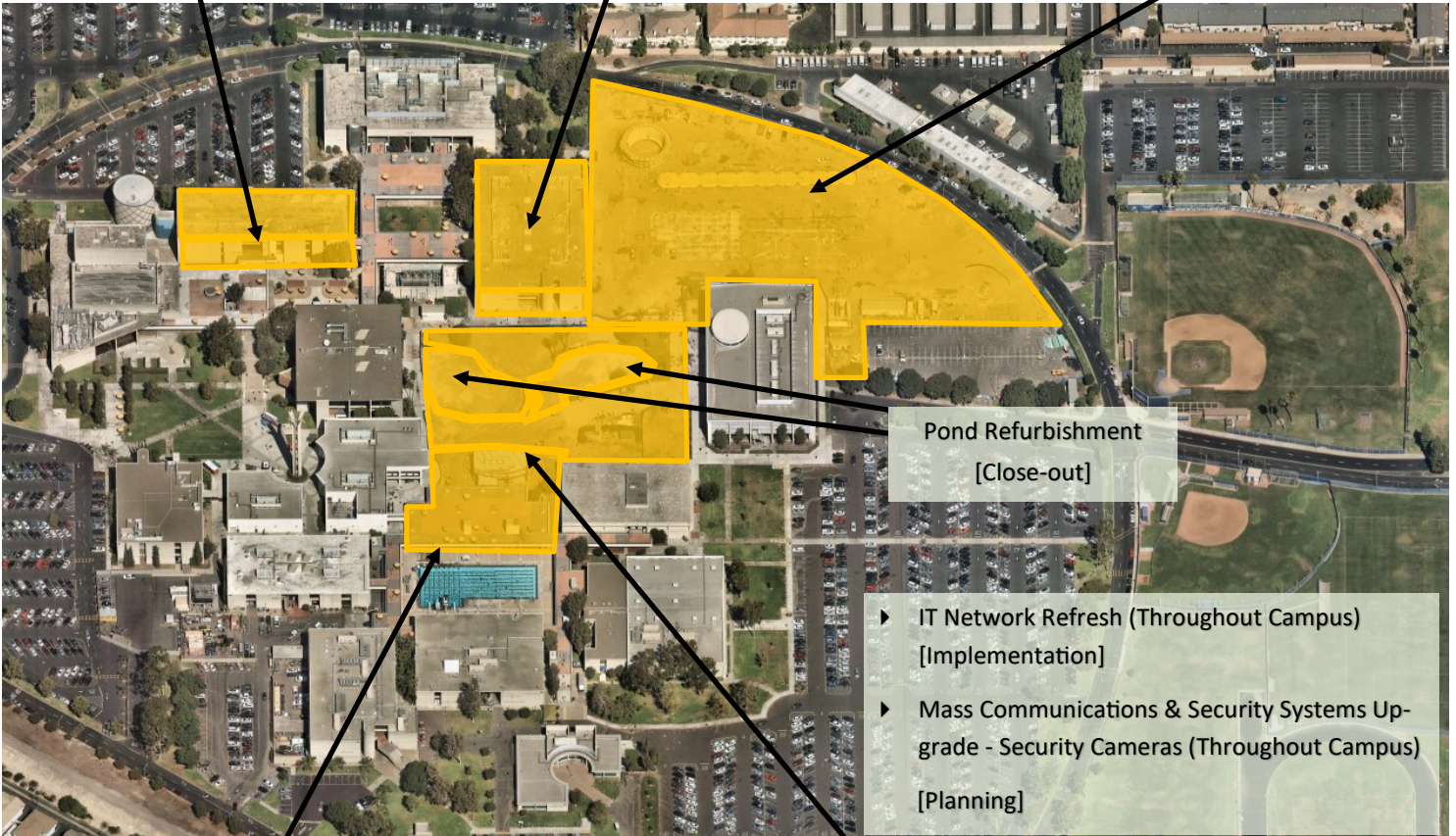


Fine Arts Building Renovation
[Design - Construction Documents]

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



New Science, Engineering and Mathematics Building [Construction]



Pond Refurbishment
[Close-out]

- ▶ IT Network Refresh (Throughout Campus) [Implementation]
- ▶ Mass Communications & Security Systems Upgrade - Security Cameras (Throughout Campus) [Planning]



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

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



Project

Targeted Completion

New Science, Engineering, and Mathematics Building	July 2021
New Veterans' Resource Center & Student Activities Center Expansion	July 2021
Veterans' Memorial Bridge, Plaza & Tribute Garden	July 2021
Fine Arts Building Renovation	November 2024
Swing Space – Fine Arts (Old SEM)	August 2022
Update/Improve Infrastructure	Various Projects
Mass Communication & Security System Upgrade	Various Projects

FULLERTON CAMPUS MEASURE J PROJECTS



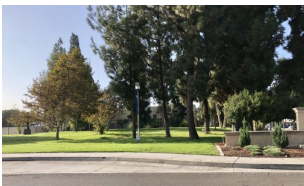
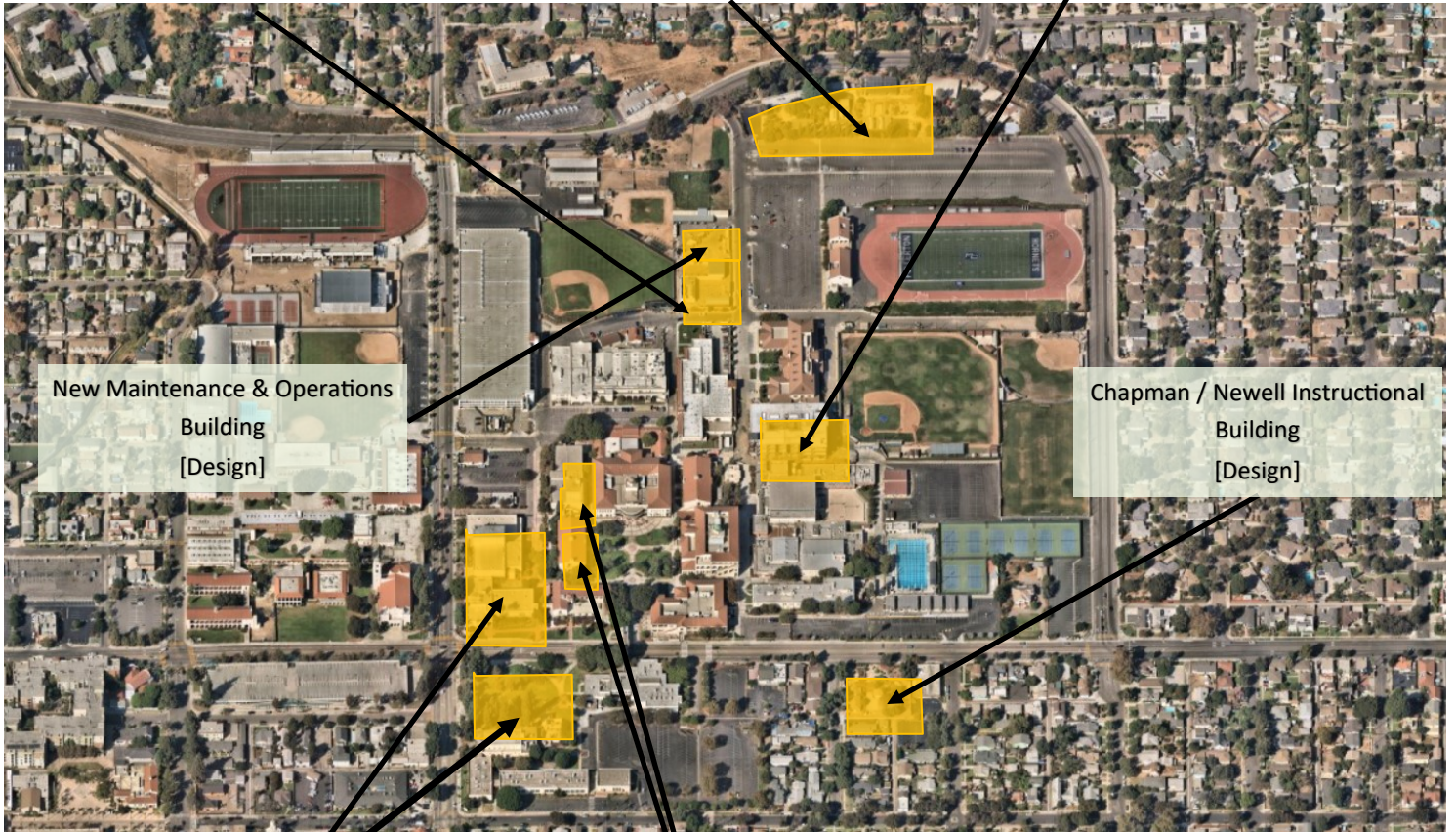
Central Plant Replacement and Expansion
[Construction]



Greenhouse Replacement
[Close-out]



New Instructional Building
[Construction]



New Performing Arts Complex - Demolish Buildings 1100 and 1300
[Design—Design Development]



Renovate Buildings 300 & 500
[Bidding]

► IT Network Refresh (Throughout Campus)
[Implementation]

Project

Targeted Completion

New Instructional Building	September 2021
Central Plant Replacement & Expansion	August 2021
New Horticulture and Lab School – Greenhouse Replacement	April 2021
Renovate Buildings 300 & 500	September 2023
New Maintenance & Operations Building	December 2023
Chapman/Newell Instructional Building	December 2023
New Performing Arts Complex – Demolish Buildings 1100 & 1300	July 2025
Update/Improve Infrastructure	Various Projects
Mass Communication & Security System Upgrade	Various Projects

BOND FUND - MEASURE J

2021-2022

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

BOND FUND - MEASURE J

2021-2022

Campus/Project	Current Bond Estimate	Actual Expenses	Available Measure J Budget	2021-22 Budget for Active Projects
Fullerton Campus:				
New Instructional Building	\$ 53,588,031	43,971,866	9,616,165	9,616,165
Renovate 300 & 500 Buildings	20,482,000	1,020,429	19,461,571	19,461,571
New TES & Chilled Water Plant Expansion	10,600,000	8,643,860	1,956,140	1,956,140
New Thermal Energy Storage (TES)	10,139,524	-	10,139,524	-
Update/Improve Infrastructure	23,162,352	-	23,162,352	-
Update/Improve Infrastructure (IT)	7,721,018	2,169,223	5,551,795	5,551,795
Update/Improve Infrastructure (IT-Instructional Building)	278,982	-	278,982	278,982
Update/Improve Infrastructure (Bldg 300-500 Sewer Line)	444,702	444,702	-	-
Planning (Non Project Specific)	595,000	240,896	354,104	354,104
New Parking Structure	11,219,260	-	11,219,260	-
New M&O Building	6,758,944	30,550	6,728,394	6,728,394
New Horticulture/Lab School/STEM Lab	33,813,764	-	33,813,764	-
Greenhouse Replacement	834,381	640,495	193,886	193,886
Chapman Newell Instructional Building	21,985,777	33,180	21,952,597	21,952,597
New Performing Arts Complex - Demolish Buildings 1100, 1300 and 2300	2,182,000	-	2,182,000	-
New Performing Arts Complex - Phase 1	16,133,000	179,170	15,953,830	15,953,830
New Performing Arts Complex - Phase 2	12,409,153	-	12,409,153	-
New Welcome Center & Lot C West	37,353,872	-	37,353,872	-
Demolish Building 2000	1,108,000	-	1,108,000	-
Renovate Building 600	3,117,641	-	3,117,641	-
Renovate Building 840 Campus Services	7,878,400	-	7,878,400	-
Renovate Health Center	1,328,800	-	1,328,800	-
Renovate Faculty Lounge & Offices	6,212,250	-	6,212,250	-
Renovate Wellness Center	2,534,400	-	2,534,400	-
Landscape & Hardscape Improvements	3,840,000	-	3,840,000	-
Renovate Building 3100	2,402,940	-	2,402,940	-
Demolish Buildings 1901-04, 1956-60, 3000	1,333,000	-	1,333,000	-
Parking Lot Improvements at Building 3000	1,999,500	-	1,999,500	-
Renovate Building 2100	8,277,500	-	8,277,500	-
Demolish Buildings 2200 & 3104	1,392,209	-	1,392,209	-
Renovate Building 1000 Fine Arts Gallery	-	-	-	-
Subtotal - Fullerton Campus	\$ 311,126,400	\$ 57,374,371	\$ 253,752,029	\$ 82,047,464
District Expenses:				
Program Management	\$ 20,000,000	5,656,681	14,343,319	3,055,598
Bond Issuance Costs	3,544,600	1,301,760	2,242,840	-
Interest Expense	800,000	368,416	431,584	40,000
Other	-	-	-	-
District Holding Account	6,600,000	-	6,600,000	23,738,781
Subtotal - District	\$ 30,944,600	\$ 7,326,857	\$ 23,617,743	\$ 26,834,379
Total	\$ 585,000,000	\$ 178,655,936	\$ 406,344,064	\$ 169,840,724
Bond Funding Sources:				
Bond Authorization	\$ 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 2021-2022

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

Student Representation Fee Funds

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

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

STUDENT REP FUND BY CAMPUS 2021-2022

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

Student Financial Aid Funds

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



Other Trust Subfunds

The District's remaining other trust subfunds are for:

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

OTHER TRUST FUNDS 2021-2022

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

Retiree Benefits Fund

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

Campus Service Funds

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

Class Related Program Activities Fund (CRPA)

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

Bursar Funds

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

BURSAR FUNDS SUMMARY BY CAMPUS 2021-2022

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

HOSPITALITY

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

Following are the hospitality budgets by budget center:

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

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



ACTUAL HOSPITALITY EXPENSES

FISCAL YEAR 2020-21

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

CCFS-311 ANNUAL FINANCIAL & BUDGET REPORT

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

- Analysis of Compliance with the 50 Percent Law – Education Code Section 84362 requires districts to perform a calculation on the current expense of education to determine whether they expend 50% of education expenses on direct classroom instruction. The District has met this requirement.
- Combined Balance Sheet and Revenues, Expenditures, and Fund Balance Data – These sections details out the assets and liabilities and revenues and expenditures (by major object code), other financing sources/uses, and fund balance data for each fund that the District maintains. Currently, the District operates 20 funds, which are aggregated into 13 funds for this report as follows:
 - General Fund
 - Bond Interest and Redemption Fund
 - Bookstore Fund – Fullerton College
 - Cafeteria Funds – Cypress and Fullerton Colleges
 - Child Development Fund
 - Capital Outlay Projects Fund
 - Revenue Bond Construction Fund
 - Self-Insurance Fund
 - Associated Students Fund – Cypress and Fullerton Colleges
 - Student Representation Fee Fund – Cypress and Fullerton College
 - Student Financial Aid Fund
 - Scholarship and Loan Trust Fund – Cypress College
 - Other Trust Funds – Retiree Benefits Fund; Cypress, Fullerton, and North Orange Continuing Education Bursar Funds; Fullerton Campus Services; and Cypress CRPA

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

California Community Colleges

ANNUAL FINANCIAL AND BUDGET REPORT

(Financial Report for Fiscal Year 2020-2021)

(Budget Report for Fiscal Year 2021-2022)

District: NORTH ORANGE

District Code: 860

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:

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

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

CALIFORNIA COMMUNITY COLLEGES

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

Annual Financial and Budget Report

The Current Expense of Education

SUPPLEMENTAL DATA

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2020-2021

Budget Year: 2021-2022

District ID: 860

Name: NORTH ORANGE

		Activity (ECSA) ECS 84362 A	Activity (ECSB) ECS 84362 B	Activity (ECSX) Excluded	
	Object Code	Instructional Salary Cost AC 0100-5900 & AC 6110	Total CEE AC 0100 - 6799	Activities AC 6800 - 7390	Total
Academic Salaries					
Instructional Salaries					
Contract or Regular	1100	49,115,414	49,115,414		49,115,414
Other	1300	27,747,652	27,747,652		27,747,652
Total Instructional Salaries		76,863,066	76,863,066	0	76,863,066
Non-Instructional Salaries					
Contract or Regular	1200		21,901,200	652,294	22,553,494
Other	1400		971,674		971,674
Total Non-Instructional Salaries		0	22,872,874	652,294	23,525,168
Total Academic Salaries		76,863,066	99,735,940	652,294	100,388,234
Classified Salaries					
Non-Instructional Salaries					
Regular Status	2100		40,643,019	2,309,009	42,952,028
Other	2300		3,342,450	89,221	3,431,671
Total Non-Instructional Salaries		0	43,985,469	2,398,230	46,383,699
Instructional Aides					
Regular Status	2200	4,423,141	4,382,504	40,637	4,423,141
Other	2400	512,199	512,199		512,199
Total Instructional Aides		4,935,340	4,894,703	40,637	4,935,340
Total Classified Salaries		4,935,340	48,880,172	2,438,867	51,319,039
Employee Benefits					
	3000	26,448,295	56,752,869	974,329	57,727,198
Supplies and Materials					
	4000		1,263,827	50,180	1,314,007
Other Operating Expenses					
	5000		10,673,986	265,223	10,939,209
Equipment Replacement					
	6420				0
Total Expenditures Prior to Exclusions		108,246,701	217,306,794	4,380,893	221,687,687

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

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

The Current Expense of Education

S11 GENERAL FUND - UNRESTRICTED SUBFUND

SUPPLEMENTAL DATA

For Actual Year: 2020-2021

Budget Year: 2021-2022

District ID: 860

Name: NORTH ORANGE

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	2,410,903	2,410,903		2,410,903
Student Health Services Above Amount Collected	6441		6,788		6,788
Student Transportation	6491		9,345		9,345
Noninstructional Staff-Retirees' Benefits and Retirement Incentives	6740		3,021,488		3,021,488
Objects to Exclude	Object Code				
Rents and Leases	5060		20,482		20,482
Lottery Expenditures					
Academic Salaries	1000				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		5,737,227		5,737,227

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Analysis of compliance with the 50 Percent Law (ECS 84362)
The Current Expense of Education

S11 GENERAL FUND - UNRESTRICTED SUBFUND

SUPPLEMENTAL DATA

For Actual Year: 2020-2021

Budget Year: 2021-2022

District ID: 860

Name: NORTH ORANGE

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

CALIFORNIA COMMUNITY COLLEGES
COMBINED BALANCE SHEET

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

For Year Ended June 30, 2021

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

CALIFORNIA COMMUNITY COLLEGES
 COMBINED BALANCE SHEET

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

For Year Ended June 30, 2021

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	228,196		228,196
Restricted Fund Balance	9752		4,632,534	4,632,534
Committed Fund Balance	9753	6,337,728		6,337,728
Assigned Fund Balance	9754	50,497,987		50,497,987
Total Designated Fund Balance		57,063,911	4,632,534	61,696,445
Uncommitted Fund Balance	9790	45,652,222		45,652,222
TOTAL FUND EQUITY		102,716,133	4,632,534	107,348,667
TOTAL LIABILITIES AND FUND EQUITY		128,096,878	21,605,557	149,702,435

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

COMBINED BALANCE SHEET

For Year Ended June 30, 2021

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	46,948,994		
Cash With Fiscal Agents	9113			
Investments (at cost)	9120			
Accounts Receivable	9130	37,144		
Due from Other Funds	9140			
TOTAL ASSETS		46,986,138	0	0
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510			
Accrued Salaries and Wages Payable	9520			
Compensated Absences Payable Current	9530			
Due to Other Funds	9540			
Temporary Loans	9550			
Current Portion of Long-Term Debt	9560			
Deferred Revenues	9570			
TOTAL LIABILITIES		0	0	0

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

COMBINED BALANCE SHEET

For Year Ended June 30, 2021

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	46,986,138		
Restricted Fund Balance	9752			
Committed Fund Balance	9753			
Assigned Fund Balance	9754			
Total Designated Fund Balance		46,986,138	0	0
Uncommitted Fund Balance	9790			
TOTAL FUND EQUITY		46,986,138	0	0
TOTAL LIABILITIES AND FUND EQUITY		46,986,138	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, 2021

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	(1,901,040)	2,454,605				
In County Treasury	9112			110,386			
Cash With Fiscal Agents	9113						
Revolving Cash Accounts	9114						
Investments (at cost)	9120						
Accounts Receivable	9130	3,961,845	63,142	51			
Due from Other Funds	9140			341,298			
Inventories, Stores, and Prepaid Items	9200						
Inventories and Stores	9210	372,520					
Prepaid Items	9220						
TOTAL ASSETS		2,433,325	2,517,747	451,735	0	0	0
LIABILITIES							
Current Liabilities and Deferred Revenue	9500						
Accounts Payable	9510	(324,445)		20,901			
Accrued Salaries and Wages Payable	9520						
Compensated Absences Payable Current	9530						
Due to Other Funds	9540			313,790			
Temporary Loans	9550	74,948					
Current Portion of Long-Term Debt	9560						
Deferred Revenues	9570			13,968			
TOTAL LIABILITIES		(249,497)	0	348,659	0	0	0

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, 2021

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	372,521	0	0	0	0	0
Restricted Fund Balance	9752	0	0	0	0	0	0
Committed Fund Balance	9753	0	0	0	0	0	0
Assigned Fund Balance	9754	2,310,301	2,517,747	103,076	0	0	0
Total Designated Fund Balance		2,682,822	2,517,747	103,076	0	0	0
Uncommitted Fund Balance	9790	0	0	0	0	0	0
TOTAL FUND EQUITY		2,682,822	2,517,747	103,076	0	0	0
TOTAL LIABILITIES AND FUND EQUITY		2,433,325	2,517,747	451,735	0	0	0

CALIFORNIA COMMUNITY COLLEGES
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, 2021

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	1,652,919		
In County Treasury	9112	65,133,961		89,105,345
Cash With Fiscal Agents	9113			
Revolving Cash Accounts	9114			
Investments (at cost)	9120			
Accounts Receivable	9130	1,563,279		44,026
Due from Other Funds	9140			83,059
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			
Prepaid Items	9220			
TOTAL ASSETS		68,350,159	0	89,232,430
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	1,950,856		8,627,790
Accrued Salaries and Wages Payable	9520			
Compensated Absences Payable Current	9530			
Due to Other Funds	9540	1,267,637		9,513
Temporary Loans	9550			
Current Portion of Long-Term Debt	9560			
Deferred Revenues	9570			
TOTAL LIABILITIES		3,218,493	0	8,637,303

CALIFORNIA COMMUNITY COLLEGES
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, 2021

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	65,131,666		80,595,127
Total Designated Fund Balance		65,131,666	0	80,595,127
Uncommitted Fund Balance	9790			
TOTAL FUND EQUITY		65,131,666	0	80,595,127
TOTAL LIABILITIES AND FUND EQUITY		68,350,159	0	89,232,430

CALIFORNIA COMMUNITY COLLEGES

Proprietary Funds Group

Annual Financial and Budget Report

50 Enterprise Funds:

COMBINED BALANCE SHEET

51 Bookstore Fund

53 Farm Operations Fund

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2021

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:

COMBINED BALANCE SHEET

51 Bookstore Fund

53 Farm Operations Fund

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2021

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:

COMBINED BALANCE SHEET

51 Bookstore Fund

53 Farm Operations Fund

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2021

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, 2021

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	26,231,538	
Cash With Fiscal Agents	9113		
Revolving Cash Accounts	9114	75,000	
Investments (at cost)	9120		
Accounts Receivable	9130	13,206	
Due from Other Funds	9140	6,364,236	
Student Loans Receivable	9150		
Inventories, Stores, and Prepaid Items	9200		
Inventories and Stores	9210		
Prepaid Items	9220		
Fixed Assets	9300		
Sites	9310		
Site Improvements	9320		
Accumulated Depreciation Site Improvements	9321		
Buildings	9330		
Accumulated Depreciation Buildings	9331		
Library Books	9340		
Equipment	9350		
Accumulated Depreciation Equipment	9351		
Work in Progress	9360		
Total Fixed Assets		0	0
TOTAL ASSETS		32,683,980	0

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

COMBINED BALANCE SHEET

For Year Ended June 30, 2021

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	3,039,204	
Accrued Salaries and Wages Payable	9520		
Compensated Absences Payable Current	9530		
Due to Other Funds	9540	460,498	
Temporary Loans	9550		
Current Portion of Long-Term Debt	9560		
Deferred Revenues	9570		
Total Current Liabilities and Deferred Revenue		3,499,702	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	3,499,702	0

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

COMBINED BALANCE SHEET

For Year Ended June 30, 2021

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	29,109,278	
Total Designated Fund Balance		29,184,278	0
Uncommitted(Unrestricted) Fund Balance	9790		
Other Equity	9800		
Contributed Capital	9810		
Retained Earnings	9850		
Investment in General Fixed Assets	9890		
TOTAL FUND EQUITY		29,184,278	0
TOTAL LIABILITIES AND FUND EQUITY		32,683,980	0

CALIFORNIA COMMUNITY COLLEGES

Fiduciary Funds Group

Annual Financial and Budget Report

70 Trust Funds

COMBINED BALANCE SHEET

For Year Ended June 30, 2021

District ID: 860

Name: NORTH ORANGE

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	634,549	174,916		18,130	43,365			15,184,392
In County Treasury	9112				8,589,533				3,419,794
Cash With Fiscal Agents	9113								
Revolving Cash Accounts	9114								
Investments (at cost)	9120	462,657							1,722,559
Accounts Receivable	9130		7,934		3,068,460	26,856			5,642,064
Due from Other Funds	9140				2,867				1,515,164
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		1,097,206	182,850	0	11,678,990	70,221	0	0	27,484,473

CALIFORNIA COMMUNITY COLLEGES

Fiduciary Funds Group

Annual Financial and Budget Report

70 Trust Funds

COMBINED BALANCE SHEET

For Year Ended June 30, 2021

District ID: 860

Name: NORTH ORANGE

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	51,492	11,836		8,570,708				13,551,175
Accrued Salaries and Wages Payable	9520								
Compensated Absences Payable Current	9530								
Due to Other Funds	9540				147,722				
Temporary Loans	9550	109,749				70,221			10,371,228
Current Portion of Long-Term Debt	9560								
Deferred Revenues	9570				2,910,560				
Total Current Liabilities and Deferred Revenue		161,241	11,836	0	11,628,990	70,221	0	0	23,922,403
Long-Term Liabilities	9600								
Bonds Payable	9610								
Revenue Bonds Payable	9620								
Certificates of Participation	9630								
Lease Purchase of Capital Lease	9640								
Compensated Absences Long Term	9650								
Post-Employment Benefits Long Term	9660								
Other Long-Term Liabilities	9670								
Total Long-Term Liabilities		0	0	0	0	0	0	0	0
TOTAL LIABILITIES	968	161,241	11,836	0	11,628,990	70,221	0	0	23,922,403

CALIFORNIA COMMUNITY COLLEGES

Fiduciary Funds Group

Annual Financial and Budget Report

70 Trust Funds

COMBINED BALANCE SHEET

For Year Ended June 30, 2021

District ID: 860

Name: NORTH ORANGE

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

CALIFORNIA COMMUNITY COLLEGES

Details of General Fund Revenue

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2020-2021

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		320,471	320,471
Workforce Investment Act	8130			0
Temporary Assistance for Needy Families (TANF)	8140		160,567	160,567
Student Financial Aid	8150		201,613	201,613
Veterans Education	8160		11,328	11,328
Vocational and Technical Education Act (VATEA)	8170		2,037,984	2,037,984
Other Federal Revenues	8190		32,219,237	32,219,237
Total Federal Revenues	8100	0	34,951,200	34,951,200
State Revenues	8600			
General Apportionments	8610			0
Apprenticeship Apportionment	8611			0
State General Apportionment	8612	41,722,251		41,722,251
Other General Apportionment	8613	4,059,182		4,059,182
General Categorical Programs	8620			
Child Development	8621			0
Extended Opportunity Programs and Services(EOPS)	8622		2,835,406	2,835,406
Disabled Students Programs and Services(DSPS)	8623		3,368,031	3,368,031
Temporary Assistance for Needy Families (TANF)	8624			0
California Work Opportunity and Responsibility to Kids (CalWORKs)	8625		1,002,644	1,002,644
Telecommunications and Technology Infrastructure Program (TTIP)	8626			0
Other General Categorical Programs	8627		27,915,550	27,915,550

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2020-2021

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	53,726,598		53,726,598
Reimbursable Categorical Programs	8650			
Instructional Improvement Grant	8651			0
Other Reimbursable Categorical Programs	8652		1,309,389	1,309,389
State Tax Subventions	8670			
Homeowners' Property Tax Relief	8671	363,415		363,415
Timber Yield Tax	8672			0
Other State Tax Subventions	8673			0
State Non-Tax Revenues	8680			
State Lottery Proceeds	8681	5,737,228	2,461,001	8,198,229
State Mandated Costs	8685	1,000,158		1,000,158
Other State Non-Tax Revenues	8686			0
Other State Revenues	8690	7,834,771	1,456,726	9,291,497
Total State Revenues	8600	114,443,603	40,348,747	154,792,350

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report
SUPPLEMENTAL DATA

Details of General Fund Revenue

For Actual Year: 2020-2021

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	75,948,890		75,948,890
Tax Allocation, Supplemental Roll	8812	1,525,362		1,525,362
Tax Allocation, Unsecured Roll	8813	4,234,951		4,234,951
Prior Years Taxes	8816	1,333,145		1,333,145
Education Revenues Augmentation Fund (ERAF)	8817	14,249,340		14,249,340
Redevelopment Agency Funds - Pass Through	8818	1,691,931		1,691,931
Redevelopment Agency Funds - Residual	8819	8,747,834		8,747,834
Redevelopment Agency Funds - Asset Liquidation	8819.1			0
Contributions, Gifts, Grants, and Endowments	8820			0
Contract Services	8830			
Contract Instructional Services	8831	32,200		32,200
Other Contract Services	8832	93,030	13,428	106,458
Sales and Commissions	8840	225,089		225,089
Rentals and Leases	8850	1,948,774		1,948,774
Interest and Investment Income	8860	923,095		923,095
Student Fees and Charges	8870			
Community Services Classes	8872	22,478		22,478
Dormitory	8873			0
Enrollment	8874	10,061,269		10,061,269
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
Enrollment Contra Revenue for COVID Refunds (Fall 2020 only)	8874.7			0
Field Trips and Use of Nondistrict Facilities	8875			0
Health Services	8876	6,240	1,376,968	1,383,208
Instructional Materials Fees and Sales of Materials	8877	127,964		127,964
Insurance	8878			0
Student Records	8879	132,029		132,029
Nonresident Tuition	8880	3,771,049		3,771,049
Parking Services and Public Transportation	8881		234,002	234,002
Other Student Fees and Charges	8885	32,185		32,185
Other Local Revenues	8890	1,552,664	220,352	1,773,016
Total Local Revenues	8800	126,659,519	1,844,750	128,504,269
Total Revenues		241,103,122	77,144,697	318,247,819

CALIFORNIA COMMUNITY COLLEGES

Details of General Fund Revenue

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2020-2021

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	5		5
Proceeds of Long-Term Debt	8940			0
Incoming Transfers -- (8970/8981/8982/8983)	898#	4,504,734	3,107,726	7,612,460
Total Other Financing Sources	8900	4,504,739	3,107,726	7,612,465
Total Revenues and Other Financing Sources		245,607,861	80,252,423	325,860,284

CALIFORNIA COMMUNITY COLLEGES

Expend by Instructional Activity

Annual Financial and Budget Report

S10 General Fund - Combined

SUPPLEMENTAL DATA

(Total Unrestricted and Restricted)

For Actual Year: 2020-2021

Budget Year: 2021-2022

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 Natual Resources	0100	102,756		484,296	19,338		606,390
Architecture and Environmental Design	0200						0
Environmental Sciences and Technologies	0300			373			373
Biological Sciences	0400	5,426,513	32,503	349,456	51,096		5,859,568
Business and Management	0500	4,122,592	21,588	34,260	51,614		4,230,054
Communications	0600	943,421	37	47,303	6,284		997,045
Computer and Information Science	0700	3,318,307	6,414	12,860	1,938		3,339,519
Education	0800	6,490,820	5,182	935,119	308,295		7,739,416
Engineering and Related Industrial Technology	0900	5,817,159	55,775	546,061	932,423		7,351,418
Fine and Applied Arts	1000	12,198,926	19,438	369,587	520,770		13,108,721
Foreign language	1100	2,123,343					2,123,343
Health	1200	6,353,966	3,854	289,342	493,341		7,140,503
Consumer Education And Home Economics	1300	2,437,505		10,382	3,181		2,451,068
Law	1400	286,367		4,231			290,598
Humanities(Letters)	1500	14,456,937		3,847			14,460,784
Library Science	1600	1,076,600					1,076,600
Mathematics	1700	9,704,829	931	10,359	55,275		9,771,394
Military Studies	1800						0
Physical Sciences	1900	6,772,426	28,285	328,164	9,949		7,138,824
Psychology	2000	2,395,674		194			2,395,868
Public Affairs and Services	2100	538,365		1,062			539,427
Social Sciences	2200	9,924,231		26,663	375		9,951,269
Commercial Services	3000	3,121,909	4,256	101,868	26,957		3,254,990
Interdisciplinary Studies	4900	11,161,877	113,736	400,048	463,327		12,138,988
Instruc Staff-Retirees' Bnfts & Retire Incents	5900	2,410,903					2,410,903
Sub-Total Instructional Activites		111,185,426	291,999	3,955,475	2,944,163		118,377,063
Total Expenditures for GF Activities*		115,709,778	133,839,892	27,117,570	6,293,192	29,098,695	312,059,127

*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: 2020-2021

Budget Year: 2021-2022

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

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: 2020-2021

Budget Year: 2021-2022

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		4,286,065	329,443	82,428	13,833	4,711,769
Extended Opportunity Programs and Services (EOPS)	6430		3,320,315	61,399		886,359	4,268,073
Health Services	6440		1,993,120	228,089	6,874		2,228,083
Student Personnel Administration	6450						0
Financial Aid Administration	6460		2,858,482	606,446	56,142		3,521,070
Job Placement Services	6470		661,078	36,249	7,080		704,407
Veterans Services	6480		616,615	41,705	5,032		663,352
Miscellaneous Student Services	6490		2,132,626	647,606	17,470	233,388	3,031,090
Total Other Student Services		0	15,868,301	1,950,937	175,026	1,133,580	19,127,844
Operation and maintenance of Plant	6500						
Building Maintenance and Repairs	6510		2,593,738	1,357,551	214,431		4,165,720
Custodial Services	6530		7,559,070	306,200	48,065		7,913,335
Grounds Maintenance and Repairs	6550		1,757,226	121,479			1,878,705
Utilities	6570			3,570,871			3,570,871
Other Operations and Maintenance of Plant	6590		1,974,098	434,329	21,343		2,429,770
Total Operation and Maintenance of Plant	6500	0	13,884,132	5,790,430	283,839	0	19,958,401
Planning, Policymaking and Coordinations	6600		6,119,458	1,403,434	50,000		7,572,892

* 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: 2020-2021

Budget Year: 2021-2022

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		1,529,976	723,094	15,319		2,268,389
Fiscal Operations	6720		3,818,995	(930,047)	36,608		2,925,556
Human Resources Management	6730		2,168,641	824,133			2,992,774
Noninstruct Staff Retirees' Benefits & Retirement *	6740		3,021,488				3,021,488
Staff Development	6750		461,719	89,374			551,093
Staff Diversity	6760		728,567	37,730			766,297
Logistical Services	6770		3,750,798	260,951	15,130		4,026,879
Management Information Systems	6780		3,842,213	1,884,130	13,814		5,740,157
Other General Institutional Support Services	6790		6,869,392	879,478	98,315		7,847,185
Total General Institutional Support Services	6700	0	26,191,789	3,768,843	179,186	0	30,139,818
Community Services & Economic Development	6800						
Community Recreation	6810						0
Community Service Classes	6820		12,697	23,249			35,946
Community Use of Facilities	6830		231,961	1,800			233,761
Economic Development	6840		19,645	195,425			215,070
Other Community Services & Economic Development	6890		730,888	6,692			737,580
Total Community Services	6800	0	995,191	227,166	0	0	1,222,357

* 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: 2020-2021

Budget Year: 2021-2022

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				3,879		3,879
Child Development Centers	6920		17,471	10,835	1,428		29,734
Farm Operations	6930						0
Food Services	6940		746	568,940			569,686
Parking	6950		2,227,688	193,142	60,912		2,481,742
Student and Co-Curricular Activities	6960		724,324	346,408	15,040		1,085,772
Student Housing	6970						0
Other Ancillary Services	6990						0
Total Ancillary Services	6900	0	2,970,229	1,119,325	81,259	0	4,170,813
Auxiliary Operations	7000						
Contract Education	7010			789		27,881	28,670
Other Auxiliary Operations	7090		173,800				173,800
Total Auxiliary Operations	7000	0	173,800	789	0	27,881	202,470

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: 2020-2021

Budget Year: 2021-2022

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		1,671,982	241,887	82,824		1,996,693
Long-Term Debt and Other Financing	7200						
Long_Term Debt	7210						0
Tax revenue Anticipation Notes	7220						0
Other Financing	7290						0
Total Long-Term Debt and Other Financing	7200	0	0	0	0	0	0
Transfers, Student Aid and Other Outgo	7300						
Transfers	7310						0
Student Aid	7320					7,494,682	7,494,682
Other Outgo	7390					20,442,552	20,442,552
Total Transfers, Student Aid and Other Outgo	7300	0	0	0	0	27,937,234	27,937,234
Sub-Total Non-Instructional Activites		4,524,352	133,547,893	23,162,095	3,349,029	29,098,695	193,682,064
Total Expenditures General Fund: activities *		115,709,778	133,839,892	27,117,570	6,293,192	29,098,695	312,059,127

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

Gann Appropriations Limit

GANN Report

DISTRICT NAME: NORTH ORANGE

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

General Fund

Description	Object Code	Fund: 11		Fund: 12		Fund: 10	
		UNRESTRICTED SUBFUND		RESTRICTED SUBFUND		TOTAL	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100			34,951,200	51,076,610	34,951,200	51,076,610
State Revenues	8600	114,443,603	112,808,914	40,348,747	56,279,012	154,792,350	169,087,926
Local Revenues	8800	126,659,519	126,752,329	1,844,750	4,910,477	128,504,269	131,662,806
Total Revenues		241,103,122	239,561,243	77,144,697	112,266,099	318,247,819	351,827,342
EXPENDITURES:							
Academic Salaries	1000	100,388,234	105,660,811	13,970,927	9,613,557	114,359,161	115,274,368
Classified Salaries	2000	51,319,039	55,461,438	17,848,492	17,903,359	69,167,531	73,364,797
Employee Benefits	3000	57,727,198	60,648,652	8,295,780	8,644,519	66,022,978	69,293,171
Supplies and Materials	4000	1,314,007	3,260,625	3,210,043	15,291,326	4,524,050	18,551,951
Other Operating Expenses and Services	5000	10,939,209	25,075,833	11,654,311	38,261,428	22,593,520	63,337,261
Capital Outlay	6000	1,905,241	4,800,265	4,387,951	23,151,445	6,293,192	27,951,710
Total Expenditures		223,592,928	254,907,624	59,367,504	112,865,634	282,960,432	367,773,258
Excess /(Deficiency) of Revenues over Expenditures		17,510,194	(15,346,381)	17,777,193	(599,535)	35,287,387	(15,945,916)
Other Financing Sources	8900	4,504,739	2,827,212	3,107,726	1,588,070	7,612,465	4,415,282
Other Outgo	7000	9,155,930	12,418,613	19,942,765	6,337,429	29,098,695	18,756,042
Net Increase/(Decrease) in Fund Balance		12,859,003	(24,937,782)	942,154	(5,348,894)	13,801,157	(30,286,676)
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	89,857,130	102,716,133	3,690,380	4,632,534	93,547,510	107,348,667
Prior Years Adjustments	9020					0	
Adjusted Beginning Balance	9030	89,857,130		3,690,380		93,547,510	
Ending Fund Balance, June 30		102,716,133	77,778,351	4,632,534	(716,360)	107,348,667	77,061,991

For Actual Year: 2020-2021

Budget Year: 2021-2022

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

* Pending final update from County offices

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

Annual Financial and Budget Report

30 Special Revenue Funds -- Part 1

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

860 NORTH ORANGE

For Actual Year: 2020-2021

Budget Year: 2021-2022

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

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: 2020-2021

Budget Year: 2021-2022

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: 2020-2021

Budget Year: 2021-2022

Capital Projects Funds

Description	Object Code	FUND: 41		FUND 42		FUND 43	
		CAPITAL OUTLAY PROJECTS FUND		REVENUE BOND CONSTRUCTION FUND		GENERAL OBLIGATION BOND FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600	1,118,691	64,419,392				
Local Revenues	8800	3,500,252	500,000			1,157,068	600,000
Total Income		4,618,943	64,919,392	0	0	1,157,068	600,000
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	429,634	659,416				
Employee Benefits	3000	138,678	299,292				
Supplies and Materials	4000	117,070	95,689			25,974	317,751
Other Operating Expenses and Services	5000	1,990,728	2,916,423			830,709	2,437,215
Capital Outlay	6000	18,866,695	115,031,194			87,167,559	167,085,758
Total Expenditures		21,542,805	119,002,014	0	0	88,024,242	169,840,724
Excess /(Deficiency) of Revenues over Expenditures		(16,923,862)	(54,082,622)	0	0	(86,867,174)	(169,240,724)
Other Financing Sources	8900	7,067,911					88,645,597
Other Outgo	7000	1,000,000	1,000,000				
Net Increase/(Decrease) in Fund Balance		(10,855,951)	(55,082,622)	0	0	(86,867,174)	(80,595,127)
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	75,987,617	65,131,666	0	0	167,462,301	80,595,127
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	75,987,617		0		167,462,301	
Ending Fund Balance, June 30		65,131,666	10,049,044	0	0	80,595,127	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: 2020-2021

Budget Year: 2021-2022

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: 2020-2021

Budget Year: 2021-2022

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

Proprietary Funds Group

Annual Financial and Budget Report

60 Enterprise Funds Group

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

860 NORTH ORANGE

For Actual Year: 2020-2021

Budget Year: 2021-2022

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

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: 2020-2021

Budget Year: 2021-2022

Fiduciary Funds Group

Description	Object	FUND: 71		FUND 72		FUND 73	
	Code	ASSOCIATED STUDENTS TRUST FUND	REPRESENTATION FEE TRUST FUND	ASSOCIATED STUDENTS TRUST FUND	REPRESENTATION FEE TRUST FUND	BODY CENTER FEE TRUST FUND	BODY CENTER FEE TRUST FUND
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800	203,277	273,685	51,869	80,000		
Total Income		203,277	273,685	51,869	80,000	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	89,342	113,530				
Employee Benefits	3000	28,306	33,307				
Supplies and Materials	4000	25,916	33,297				
Other Operating Expenses and Services	5000	25,720	103,550	11,840	80,000		
Capital Outlay	6000						
Total Expenditures		169,284	283,684	11,840	80,000	0	0
Excess/(Deficiency) of Revenues over Expenditures		33,993	(9,999)	40,029	0	0	0
Other Financing Sources	8900	23,893	25,000				
Other Outgo	7000		15,000	11,836			
Net Increase/(Decrease) in Fund Balance		57,886	1	28,193	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	878,079	935,965	137,635	164,593		0
Prior Years Adjustments	9020			(1,235)			
Adjusted Beginning Balance	9030	878,079		136,400		0	
Ending Fund Balance, June 30		935,965	935,966	164,593	164,593	0	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: 2020-2021

Budget Year: 2021-2022

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	65,854,225	86,237,014				
State Revenues	8600	12,166,348	11,984,791				
Local Revenues	8800	62,131					
Total Income		78,082,704	98,221,805	0	0	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000	4,742					
Capital Outlay	6000						
Total Expenditures		4,742	0	0	0	0	0
Excess/(Deficiency) of Revenues over Expenditures		78,077,962	98,221,805	0	0	0	0
Other Financing Sources	8900						
Other Outgo	7000	78,077,962	98,221,805				
Net Increase/(Decrease) in Fund Balance		0	0	0	0	0	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: 2020-2021

Budget Year: 2021-2022

Fiduciary Funds Group

Description	Object Code	FUND: 77		FUND 79	
		DEFERRED COMPENSATION TRUST FUND		OTHER TRUST FUNDS	
		Actual	Budget	Actual	Budget
REVENUES:					
Federal Revenues	8100				
State Revenues	8600				
Local Revenues	8800			2,020,786	1,935,454
Total Income		0	0	2,020,786	1,935,454
Expenditures					
Academic Salaries	1000				
Classified Salaries	2000			618	302,548
Employee Benefits	3000			51	104,661
Supplies and Materials	4000			4,383	268,888
Other Operating Expenses and Services	5000			400,160	322,433
Capital Outlay	6000				14,165
Total Expenditures		0	0	405,212	1,012,695
Excess /(Deficiency) of Revenues over Expenditures		0	0	1,615,574	922,759
Other Financing Sources	8900			399,334	231,533
Other Outgo	7000			1,419,325	3,035,299
Net Increase/(Decrease) in Fund Balance		0	0	595,583	(1,881,007)
Beginning Fund Balance:					
Net Beginning Balance, July 1	9010		0	2,697,756	3,562,070
Prior Years Adjustments	9020			268,731	
Adjusted Beginning Balance	9030	0		2,966,487	
Ending Fund Balance, June 30		0	0	3,562,070	1,681,063

CALIFORNIA COMMUNITY COLLEGES

Interfund Transfer Report

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2020-2021

District ID: 860

Name: NORTH ORANGE

Fund Number In	Fund Name	Fund Number Out	Fund Name	Amount Transferred
31	BOOKSTORE FUND	11	UNRESTRICTED SUBFUND	836,157
33	CHILD DEVELOPMENT FUND	11	UNRESTRICTED SUBFUND	386,127
41	CAPITAL OUTLAY PROJECTS FUND	11	UNRESTRICTED SUBFUND	7,067,911
79	OTHER TRUST FUNDS	11	UNRESTRICTED SUBFUND	61,301
31	BOOKSTORE FUND	12	RESTRICTED SUBFUND	3,241,599
32	CAFETERIA FUND	12	RESTRICTED SUBFUND	167,760
33	CHILD DEVELOPMENT FUND	12	RESTRICTED SUBFUND	270,325
71	ASSOCIATED STUDENTS TRUST FUND	12	RESTRICTED SUBFUND	12,056
79	OTHER TRUST FUNDS	12	RESTRICTED SUBFUND	193,032
79	OTHER TRUST FUNDS	32	CAFETERIA FUND	145,000
11	UNRESTRICTED SUBFUND	41	CAPITAL OUTLAY PROJECTS FUND	1,000,000
11	UNRESTRICTED SUBFUND	74	STUDENT FINANCIAL AID TRUST FUND	57,389
71	ASSOCIATED STUDENTS TRUST FUND	74	STUDENT FINANCIAL AID TRUST FUND	11,837

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report
SUPPLEMENTAL DATA

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

For Actual Year: 2020-2021

Budget Year: 2021-2022

District ID: 860

Name: NORTH ORANGE

Activity Classification	Activity Code	Unrestricted			Restricted Prop 20		
Lottery Adjustments and Proceeds:							
Net Beginning Balance, July 1	9010		8,209			4,245,004	
Adjustments	9020						
Adjusted Beginning Balance	9030		8,209			4,245,004	
Actual Fiscal Year Data							
State Lottery Proceeds:	8681		5,737,228			2,461,001	
		Instructional & Institutional Unrestricted				Instructional Materials Proposition 20	Total
		Instructional Activities (AC 0100-5900)	Support Activities (AC 6000-6700)	Support Activities (AC 6800-7390)	Total Unrestricted	Instructional (AC 0100-4900)	
Expenditures							
Academic Salaries	1000				0		0
Classified Salaries	2000				0		0
Employee Benefits	3000				0		0
Supplies & Materials	4000						
Software	4100				0	1,057	1,057
Books, Magazines, & Periodicals	4200				0	29,655	29,655
Instructional Supplies & Materials	4300				0	737,341	737,341
Noninstructional Supplies & Mtrls	4400				0		0
Total Supplies and Materials		0	0	0	0	768,053	768,053
Other Operating Expenses and Services	5000	67,901	5,669,327		5,737,228	520,414	6,257,642
Capital Outlay	6000						
Library Books	6300				0	71,868	71,868
Equipment	6400						
Equipment - Additional	6410				0	47,091	47,091
Equipment - Replacement	6420				0		0
Total Capital Outlay		0	0	0	0	118,959	118,959
Other Outgo	7000				0		0
Total Expenditures		67,901	5,669,327	0	5,737,228	1,407,426	7,144,654
Ending Balance					8,209	5,298,579	5,306,788

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: 2020-2021

Budget Year: 2021-2022

District ID: 860

Name: NORTH ORANGE

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

CALIFORNIA COMMUNITY COLLEGES

Details of Education Protection Account

Annual Financial and Budget Report

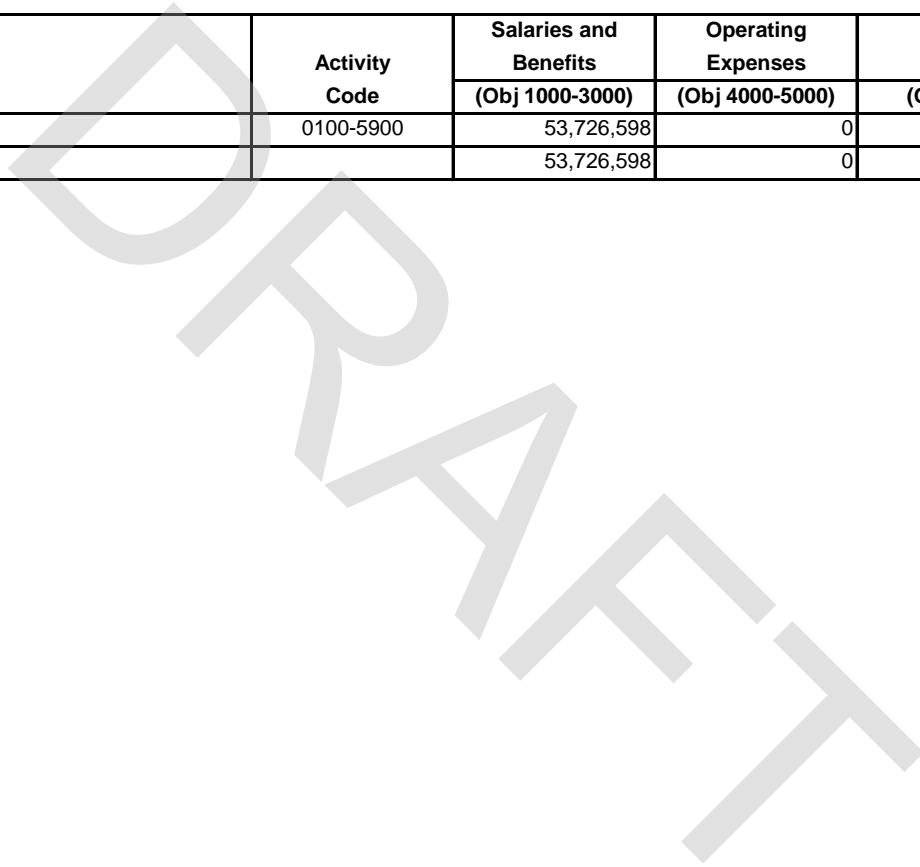
For Actual Year: 2020-2021

District ID: 860

Name: NORTH ORANGE

EPA Revenue	53,726,598
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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	53,726,598	0	0	53,726,598
TOTAL		53,726,598	0	0	53,726,598



Annual Financial and Budget Report

For Actual Year: 2020-2021

Budget Year: 2021-2022

District ID: 860

Name: NORTH ORANGE

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

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

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.

GLOSSARY OF FINANCIAL TERMS

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

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

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

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

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

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

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

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

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

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

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

GLOSSARY OF FINANCIAL TERMS

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

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

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

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

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

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

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

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

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

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

GLOSSARY OF FINANCIAL TERMS

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

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

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

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

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

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

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

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

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

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

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

GLOSSARY OF FINANCIAL TERMS

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

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

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

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

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

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

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

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

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

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

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

GLOSSARY OF FINANCIAL TERMS

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

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

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

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

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

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

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

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

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

May Revise. The Governor revises his or her budget proposal in May to reflect up-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 credit courses.

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

GLOSSARY OF FINANCIAL TERMS

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

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

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

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

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

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

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

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

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

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

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

GLOSSARY OF FINANCIAL TERMS

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

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

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

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

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

Revenue. Income from all sources.

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

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

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

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

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

GLOSSARY OF FINANCIAL TERMS

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

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

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

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

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

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

APPENDIX A

STUDENT-CENTERED FUNDING FORMULA INFORMATION

APPENDIX A

STUDENT-CENTERED FUNDING FORMULA CALCULATIONS

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

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

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

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

1. Based on Actual and Projected FTES and Headcounts

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

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

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

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

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

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

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

APPENDIX A

FTES PRODUCTION BY CAMPUS (70% of SCFF)

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

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

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

HEADCOUNTS FOR SUPPLEMENTAL ALLOCATION (20% of SCFF)

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

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

APPENDIX A

HEADCOUNTS FOR SUCCESS ALLOCATION (10% of SCFF)

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

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

APPENDIX A

SCFF & COLLEGE LEVEL ALLOCATIONS BASED ON PROJECTED AND ACTUALS

* : Data will be updated at Settle-up based on actual information available				Cypress College			Fullerton College		
	Data for Funding	Funding Rate (Per P2 7/7/21)	2021-22 Estimated Funding - Actuals	Data	2021-22 Funding	% of District Funding	Data	2021-22 Funding	% of District Funding
Basic Allocation			\$ 11,334,962.00		\$ 4,959,046.00			\$ 4,959,046.00	
Base Allocation	FTEs			FTEs			FTEs		
Traditional Credit 3-Year Average	26,100.11	\$ 4,212.00	\$ 109,933,663.00	11,332.45	\$ 47,732,279.00	42.0%	15,674.29	\$ 66,020,109.00	58.0%
Special Admit Credit	504.03	\$ 5,906.97	\$ 2,977,290.00	260.96	\$ 1,541,484.00	57.4%	193.77	\$ 1,144,594.00	42.6%
Incarcerated Credit	-	\$ 5,906.97	\$ -	-	\$ -	0.0%	-	\$ -	0.0%
Subtotal Credit	26,604.14		\$ 112,910,953.00	11,593.41	\$ 49,273,763.00	42.3%	15,868.06	\$ 67,164,703.00	57.7%
Non-Credit	2,604.00	\$ 3,552.03	\$ 9,249,486.00	18.92	\$ 67,204.00	0.7%	96.03	\$ 341,101.00	3.5%
Non Credit CDCP	2,256.00	\$ 5,906.97	\$ 13,326,124.00	-	\$ -	0.0%	-	\$ -	0.0%
Non-Credit Incarcerated	-	\$ 5,906.97	\$ -	-	\$ -	0.0%	-	\$ -	0.0%
Subtotal Non Credit	4,860.00		\$ 22,575,610.00	18.92	\$ 67,204.00	0.3%	96.03	\$ 341,101.00	1.6%
Subtotal Base	31,464.14		\$ 135,486,563.00	11,612.33	\$ 49,340,967.00	35.9%	15,964.09	\$ 67,505,804.00	49.1%
Total Basic + Base			\$ 146,821,525.00		\$ 54,300,013.00	36.5%		\$ 72,464,850.00	48.7%
Supplemental Allocation	19-20 * Headcounts			19-20 * Headcounts			19-20 * Headcounts		
AB540 Students	1,612.00	\$ 996.00	\$ 1,605,552.00	556.00	\$ 553,776.00	34.5%	1,056.00	\$ 1,051,776.00	65.5%
Pell Grant Recipients	13,058.00	\$ 996.00	\$ 13,005,768.00	5,179.00	\$ 5,158,284.00	45.0%	6,334.00	\$ 6,308,664.00	55.0%
California Promise Grant Recipients	25,697.00	\$ 996.00	\$ 25,594,212.00	11,923.00	\$ 11,875,308.00	42.9%	15,873.00	\$ 15,809,508.00	57.1%
Total Supplemental	40,367.00		\$ 40,205,532.00	17,658.00	\$ 17,587,368.00	43.2%	23,263.00	\$ 23,169,948.00	56.8%
Student Success Allocation	3-Yr Avg			19-20 * Outcomes			19-20 * Outcomes		
All Students									
Associate Degrees for Transfer	1,777.67	\$ 2,348.00	\$ 4,173,969.00	776.00	\$ 1,822,048.00	41.7%	1,086.00	\$ 2,549,928.00	58.3%
Associate Degrees	1,399.33	\$ 1,761.00	\$ 2,464,220.00	534.00	\$ 940,374.00	38.6%	849.00	\$ 1,495,089.00	61.4%
Baccalaureate Degrees	4.33	\$ 1,761.00	\$ 7,625.00	2.00	\$ 3,522.00	100.0%	-	\$ -	0.0%
Credit Certificates	668.00	\$ 1,174.00	\$ 784,232.00	558.00	\$ 655,092.00	74.0%	196.00	\$ 230,104.00	26.0%
Transfer Level Math and English	1,590.00	\$ 1,174.00	\$ 1,866,660.00	655.00	\$ 768,970.00	38.0%	1,069.00	\$ 1,255,006.00	62.0%
Transfer to Four Year University	2,034.67	\$ 880.50	\$ 1,791,527.00	711.00	\$ 626,036.00	36.4%	1,243.00	\$ 1,094,462.00	63.6%
Nine or More CTE Units	4,828.33	\$ 587.00	\$ 2,834,230.00	2,189.00	\$ 1,284,943.00	45.7%	2,596.00	\$ 1,523,852.00	54.3%
Achieved Regional Living Wage	3,740.00	\$ 587.00	\$ 2,195,380.00	1,197.00	\$ 702,639.00	30.7%	1,760.00	\$ 1,033,120.00	45.1%
Subtotal	16,042.33		\$ 16,117,843.00	6,622.00	\$ 6,803,624.00	41.1%	8,799.00	\$ 9,181,561.00	55.5%
Pell Grant Recipients Bonus									
Associate Degrees for Transfer	939.33	\$ 888.00	\$ 834,125.00	413.00	\$ 366,744.00	41.8%	576.00	\$ 511,488.00	58.2%
Associate Degrees	724.33	\$ 666.00	\$ 482,404.00	300.00	\$ 199,800.00	42.2%	411.00	\$ 273,726.00	57.8%
Baccalaureate Degrees	2.00	\$ 666.00	\$ 1,332.00	1.00	\$ 666.00	100.0%	-	\$ -	0.0%
Credit Certificates	325.67	\$ 444.00	\$ 144,597.00	306.00	\$ 135,864.00	79.7%	78.00	\$ 34,632.00	20.3%
Transfer Level Math and English	736.67	\$ 444.00	\$ 327,081.00	354.00	\$ 157,176.00	42.2%	484.00	\$ 214,896.00	57.8%
Transfer to Four Year University	988.33	\$ 333.00	\$ 329,114.00	385.00	\$ 128,205.00	40.3%	570.00	\$ 189,810.00	59.7%
Nine or More CTE Units	2,206.33	\$ 222.00	\$ 489,805.00	1,085.00	\$ 240,870.00	48.8%	1,137.00	\$ 252,414.00	51.2%
Achieved Regional Living Wage	828.33	\$ 222.00	\$ 183,889.00	382.00	\$ 84,804.00	42.5%	464.00	\$ 103,008.00	51.6%
Subtotal	6,750.99		\$ 2,792,347.00	3,226.00	\$ 1,314,129.00	45.2%	3,720.00	\$ 1,579,974.00	54.4%
California Promise Grant Recipients Bonus									
Associate Degrees for Transfer	1,330.67	\$ 592.00	\$ 787,757.00	580.00	\$ 343,360.00	41.5%	819.00	\$ 484,848.00	58.5%
Associate Degrees	1,061.33	\$ 444.00	\$ 471,231.00	420.00	\$ 186,480.00	40.1%	627.00	\$ 278,388.00	59.9%
Baccalaureate Degrees	4.33	\$ 444.00	\$ 1,923.00	2.00	\$ 888.00	100.0%	-	\$ -	0.0%
Credit Certificates	481.33	\$ 296.00	\$ 142,474.00	431.00	\$ 127,576.00	78.6%	117.00	\$ 34,632.00	21.4%
Transfer Level Math and English	1,071.67	\$ 296.00	\$ 317,214.00	489.00	\$ 144,744.00	40.8%	710.00	\$ 210,160.00	59.2%
Transfer to Four Year University	1,404.33	\$ 222.00	\$ 311,761.00	501.00	\$ 111,222.00	37.4%	838.00	\$ 186,036.00	62.6%
Nine or More CTE Units	3,416.33	\$ 148.00	\$ 505,617.00	1,647.00	\$ 243,756.00	48.0%	1,781.00	\$ 263,588.00	52.0%
Achieved Regional Living Wage	1,696.67	\$ 148.00	\$ 251,107.00	746.00	\$ 110,408.00	41.0%	953.00	\$ 141,044.00	52.4%
Subtotal	10,466.66		\$ 2,789,084.00	4,816.00	\$ 1,268,434.00	44.0%	5,845.00	\$ 1,598,696.00	55.4%
Total Student Success Allocation	33,259.98		\$ 21,699,274.00	14,664.00	\$ 9,386,187.00	42.0%	18,364.00	\$ 12,360,231.00	55.3%
Total SCFF 2021-22 State Apportionment			\$ 208,726,331.00		\$ 81,273,568.00	38.3%		\$ 107,995,029.00	50.9%
True-Up Adjustments					\$ (1,943,159.00)			\$ (2,775,654.00)	
Total SCFF 2021-22 State Apportionment Adjusted			\$ 208,726,331.00		\$ 79,330,409.00	38.0%		\$ 105,219,375.00	50.4%
Total SCFF 2021-22 Based on Funded Emergency Conditions			\$ 218,985,387.00		\$ 82,834,637.00			\$ 110,058,416.00	
Additional Allocated Hold Harmless Funding (Emergency Cond.)			\$ 10,259,056.00		\$ 3,504,228.00			\$ 4,839,041.00	

APPENDIX A

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

APPENDIX A

SCFF & COLLEGE LEVEL ALLOCATIONS BASED ON EMERGENCY CONDITIONS PROVISION

* : Data will be updated at Settle-up based on actual information available	SCFF			Cypress College			Fullerton College		
	Data for Funding	Funding Rate	2021-22 State Apportionment	Data	2021-22 Funding	% of District Funding	Data	2021-22 Funding	% of District Funding
		(Per P2 7/7/21)	Funding						
Basic Allocation			\$ 11,334,962.00		\$ 4,959,046.00			\$ 4,959,046.00	
Base Allocation	FTEs			FTEs			FTEs		
Traditional Credit 3-Year Average	28,083.98	\$ 4,212.00	\$ 118,289,724.00	11,332.45	\$ 47,732,279.00	42.0%	15,674.29	\$ 66,020,109.00	58.0%
Special Admit Credit	504.03	\$ 5,906.97	\$ 2,977,290.00	260.96	\$ 1,541,484.00	57.4%	193.77	\$ 1,144,594.00	42.6%
Incarcerated Credit	-	\$ 5,906.97	\$ -	-	\$ -	0.0%	-	\$ -	0.0%
Subtotal Credit	28,588.01		\$ 121,267,014.00	11,593.41	\$ 49,273,763.00	42.3%	15,868.06	\$ 67,164,703.00	57.7%
Non-Credit	2,517.46	\$ 3,552.03	\$ 8,942,093.00	18.92	\$ 67,204.00	0.7%	96.03	\$ 341,101.00	3.5%
Non Credit CDCP	2,630.20	\$ 5,906.97	\$ 15,536,512.00	-	\$ -	0.0%	-	\$ -	0.0%
Non-Credit Incarcerated	-	\$ 5,906.97	\$ -	-	\$ -	0.0%	-	\$ -	0.0%
Subtotal Non Credit	5,147.66		\$ 24,478,605.00	18.92	\$ 67,204.00	0.3%	96.03	\$ 341,101.00	1.6%
Subtotal Base	33,735.67		\$ 145,745,619.00	11,612.33	\$ 49,340,967.00	35.9%	15,964.09	\$ 67,505,804.00	49.1%
Total Basic + Base			\$ 157,080,581.00		\$ 54,300,013.00	36.5%		\$ 72,464,850.00	48.7%
Supplemental Allocation	19-20 * Headcounts			19-20 * Headcounts			19-20 * Headcounts		
AB540 Students	1,612.00	\$ 996.00	\$ 1,605,552.00	556.00	\$ 553,776.00	34.5%	1,056.00	\$ 1,051,776.00	65.5%
Pell Grant Recipients	13,058.00	\$ 996.00	\$ 13,005,768.00	5,179.00	\$ 5,158,284.00	45.0%	6,334.00	\$ 6,308,664.00	55.0%
California Promise Grant Recipients	25,697.00	\$ 996.00	\$ 25,594,212.00	11,923.00	\$ 11,875,308.00	42.9%	15,873.00	\$ 15,809,508.00	57.1%
Total Supplemental	40,367.00		\$ 40,205,532.00	17,658.00	\$ 17,587,368.00	43.2%	23,263.00	\$ 23,169,948.00	56.8%
Student Success Allocation	3-Yr Avg			19-20 * Outcomes			19-20 * Outcomes		
All Students									
Associate Degrees for Transfer	1,777.67	\$ 2,348.00	\$ 4,173,969.00	776.00	\$ 1,822,048.00	41.7%	1,086.00	\$ 2,549,928.00	58.3%
Associate Degrees	1,399.33	\$ 1,761.00	\$ 2,464,220.00	534.00	\$ 940,374.00	38.6%	849.00	\$ 1,495,089.00	61.4%
Baccalaureate Degrees	4.33	\$ 1,761.00	\$ 7,625.00	2.00	\$ 3,522.00	100.0%	-	\$ -	0.0%
Credit Certificates	668.00	\$ 1,174.00	\$ 784,232.00	558.00	\$ 655,092.00	74.0%	196.00	\$ 230,104.00	26.0%
Transfer Level Math and English	1,590.00	\$ 1,174.00	\$ 1,866,660.00	655.00	\$ 768,970.00	38.0%	1,069.00	\$ 1,255,006.00	62.0%
Transfer to Four Year University	2,034.67	\$ 880.50	\$ 1,791,527.00	711.00	\$ 626,036.00	36.4%	1,243.00	\$ 1,094,462.00	63.6%
Nine or More CTE Units	4,828.33	\$ 587.00	\$ 2,834,230.00	2,189.00	\$ 1,284,943.00	45.7%	2,596.00	\$ 1,523,852.00	54.3%
Achieved Regional Living Wage	3,740.00	\$ 587.00	\$ 2,195,380.00	1,197.00	\$ 702,639.00	30.7%	1,760.00	\$ 1,033,120.00	45.1%
Subtotal	16,042.33		\$ 16,117,843.00	6,622.00	\$ 6,803,624.00	41.1%	8,799.00	\$ 9,181,561.00	55.5%
Pell Grant Recipients Bonus									
Associate Degrees for Transfer	939.33	\$ 888.00	\$ 834,125.00	413.00	\$ 366,744.00	41.8%	576.00	\$ 511,488.00	58.2%
Associate Degrees	724.33	\$ 666.00	\$ 482,404.00	300.00	\$ 199,800.00	42.2%	411.00	\$ 273,726.00	57.8%
Baccalaureate Degrees	2.00	\$ 666.00	\$ 1,332.00	1.00	\$ 666.00	100.0%	-	\$ -	0.0%
Credit Certificates	325.67	\$ 444.00	\$ 144,597.00	306.00	\$ 135,864.00	79.7%	78.00	\$ 34,632.00	20.3%
Transfer Level Math and English	736.67	\$ 444.00	\$ 327,081.00	354.00	\$ 157,176.00	42.2%	484.00	\$ 214,896.00	57.8%
Transfer to Four Year University	988.33	\$ 333.00	\$ 329,114.00	385.00	\$ 128,205.00	40.3%	570.00	\$ 189,810.00	59.7%
Nine or More CTE Units	2,206.33	\$ 222.00	\$ 489,805.00	1,085.00	\$ 240,870.00	48.8%	1,137.00	\$ 252,414.00	51.2%
Achieved Regional Living Wage	828.33	\$ 222.00	\$ 183,889.00	382.00	\$ 84,804.00	42.5%	464.00	\$ 103,008.00	51.6%
Subtotal	6,750.99		\$ 2,792,347.00	3,226.00	\$ 1,314,129.00	45.2%	3,720.00	\$ 1,579,974.00	54.4%
California Promise Grant Recipients Bonus									
Associate Degrees for Transfer	1,330.67	\$ 592.00	\$ 787,757.00	580.00	\$ 343,360.00	41.5%	819.00	\$ 484,848.00	58.5%
Associate Degrees	1,061.33	\$ 444.00	\$ 471,231.00	420.00	\$ 186,480.00	40.1%	627.00	\$ 278,388.00	59.9%
Baccalaureate Degrees	4.33	\$ 444.00	\$ 1,923.00	2.00	\$ 888.00	100.0%	-	\$ -	0.0%
Credit Certificates	481.33	\$ 296.00	\$ 142,474.00	431.00	\$ 127,576.00	78.6%	117.00	\$ 34,632.00	21.4%
Transfer Level Math and English	1,071.67	\$ 296.00	\$ 317,214.00	489.00	\$ 144,744.00	40.8%	710.00	\$ 210,160.00	59.2%
Transfer to Four Year University	1,404.33	\$ 222.00	\$ 311,761.00	501.00	\$ 111,222.00	37.4%	838.00	\$ 186,036.00	62.6%
Nine or More CTE Units	3,416.33	\$ 148.00	\$ 505,617.00	1,647.00	\$ 243,756.00	48.0%	1,781.00	\$ 263,588.00	52.0%
Achieved Regional Living Wage	1,696.67	\$ 148.00	\$ 251,107.00	746.00	\$ 110,408.00	41.0%	953.00	\$ 141,044.00	52.4%
Subtotal	10,466.66		\$ 2,789,084.00	4,816.00	\$ 1,268,434.00	44.0%	5,845.00	\$ 1,598,696.00	55.4%
Total Student Success Allocation	33,259.98		\$ 21,699,274.00	14,664.00	\$ 9,386,187.00	42.0%	18,364.00	\$ 12,360,231.00	55.3%
Total SCFF 2021-22 State Apportionment (Emergency Provisions)			\$ 218,985,387.00		\$ 81,273,568.00	38.3%		\$ 107,995,029.00	50.9%
True-Up Adjustments					\$ 1,561,069.00			\$ 2,063,387.00	
Total SCFF 2021-22 State Apport. Adjusted (Emergency Provisions)			\$ 218,985,387.00		\$ 82,834,637.00	37.8%		\$ 110,058,416.00	50.3%

APPENDIX A

N. Orange Cont. Education				Districtwide			
Data	2021-22 Funding	% of District Funding		Allocated Data	2021-22 Funding		
	\$ 1,416,870.00				\$ 11,334,962.00		
FTES				FTES			
-	\$ -	0.0%		27,006.74	\$ 113,752,388.00		
-	\$ -	0.0%		454.73	\$ 2,686,078.00		
-	\$ -	0.0%		-	\$ -		
-	\$ -	0.0%		27,461.47	\$ 116,438,466.00		
2,647.35	\$ 9,403,466.00	95.8%		2,762.30	\$ 9,811,771.00		
1,920.48	\$ 11,344,218.00	100.0%		1,920.48	\$ 11,344,218.00		
-	\$ -	0.0%		-	\$ -		
4,567.83	\$ 20,747,684.00	98.1%		4,682.78	\$ 21,155,989.00		
4,567.83	\$ 20,747,684.00	15.1%		32,144.25	\$ 137,594,455.00		
\$ 22,164,554.00	14.9%			\$ 148,929,417.00			
19-20 * Headcounts				19-20 * Headcounts			
-	\$ -	0.0%		1,612.00	\$ 1,605,552.00		
-	\$ -	0.0%		11,513.00	\$ 11,466,948.00		
-	\$ -	0.0%		27,796.00	\$ 27,684,816.00		
-	\$ -	0.0%		40,921.00	\$ 40,757,316.00		
19-20 * Outcomes				19-20 * Outcomes			
-	\$ -	0.0%		1,862.00	\$ 4,371,976.00		
-	\$ -	0.0%		1,383.00	\$ 2,435,463.00		
-	\$ -	0.0%		2.00	\$ 3,522.00		
-	\$ -	0.0%		754.00	\$ 885,196.00		
-	\$ -	0.0%		1,724.00	\$ 2,023,976.00		
-	\$ -	0.0%		1,954.00	\$ 1,720,498.00		
-	\$ -	0.0%		4,785.00	\$ 2,808,795.00		
947.00	\$ 555,889.00	24.3%		3,904.00	\$ 2,291,648.00		
947.00	\$ 555,889.00	3.4%		16,368.00	\$ 16,541,074.00		
-	\$ -	0.0%		989.00	\$ 878,232.00		
-	\$ -	0.0%		711.00	\$ 473,526.00		
-	\$ -	0.0%		1.00	\$ 666.00		
-	\$ -	0.0%		384.00	\$ 170,496.00		
-	\$ -	0.0%		838.00	\$ 372,072.00		
-	\$ -	0.0%		955.00	\$ 318,015.00		
-	\$ -	0.0%		2,222.00	\$ 493,284.00		
53.00	\$ 11,766.00	5.9%		899.00	\$ 199,578.00		
53.00	\$ 11,766.00	0.4%		6,999.00	\$ 2,905,869.00		
-	\$ -	0.0%		1,399.00	\$ 828,208.00		
-	\$ -	0.0%		1,047.00	\$ 464,868.00		
-	\$ -	0.0%		2.00	\$ 888.00		
-	\$ -	0.0%		548.00	\$ 162,208.00		
-	\$ -	0.0%		1,199.00	\$ 354,904.00		
-	\$ -	0.0%		1,339.00	\$ 297,258.00		
-	\$ -	0.0%		3,428.00	\$ 507,344.00		
121.00	\$ 17,908.00	6.6%		1,820.00	\$ 269,360.00		
121.00	\$ 17,908.00	0.6%		10,782.00	\$ 2,885,038.00		
1,121.00	\$ 585,563.00	2.6%		34,149.00	\$ 22,331,981.00		
	\$ 22,750,117.00	10.7%			\$ 212,018,714.00		
	\$ 3,342,217.00				\$ 6,966,673.00		
	\$ 26,092,334.00	11.9%			\$ 218,985,387.00		

APPENDIX A

SCFF DISTRICTWIDE DATA BASED ON PROJECTED AND ACTUALS

SCFF

*: Data will be updated at Settle-up based on actual information available

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

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

APPENDIX A

SCFF DISTRICTWIDE DATA BASED ON EMERGENCY CONDITIONS PROVISION

	SCFF			Data for Funding
	Data (19-20 P1 Emergency Conditions applied to FTES data)			
	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			19-20 * Headcounts	19-20 * Headcounts
AB540 Students			1,612.00	1,612.00
Pell Grant Recipients			13,058.00	13,058.00
California Promise Grant Recipients			25,697.00	25,697.00
Total Supplemental			40,367.00	40,367.00
Student Success Allocation	18-19	19-20	19-20 *	3-Yr Avg *
All Students				
Associate Degrees for Transfer	1,601.00	1,866.00	1,866.00	1,777.67
Associate Degrees	1,450.00	1,374.00	1,374.00	1,399.33
Baccalaureate Degrees	9.00	2.00	2.00	4.33
Credit Certificates	504.00	750.00	750.00	668.00
Transfer Level Math and English	1,236.00	1,767.00	1,767.00	1,590.00
Transfer to Four Year University	2,040.00	2,032.00	2,032.00	2,034.67
Nine or More CTE Units	4,735.00	4,875.00	4,875.00	4,828.33
Achieved Regional Living Wage	3,736.00	3,742.00	3,742.00	3,740.00
Subtotal	15,311.00	16,408.00	16,408.00	16,042.33
Pell Grant Recipients Bonus				
Associate Degrees for Transfer	834.00	992.00	992.00	939.33
Associate Degrees	761.00	706.00	706.00	724.33
Baccalaureate Degrees	4.00	1.00	1.00	2.00
Credit Certificates	215.00	381.00	381.00	325.67
Transfer Level Math and English	496.00	857.00	857.00	736.67
Transfer to Four Year University	1,011.00	977.00	977.00	988.33
Nine or More CTE Units	2,087.00	2,266.00	2,266.00	2,206.33
Achieved Regional Living Wage	799.00	843.00	843.00	828.33
Subtotal	6,207.00	7,023.00	7,023.00	6,750.99
California Promise Grant Recipients Bonus				
Associate Degrees for Transfer	1,188.00	1,402.00	1,402.00	1,330.67
Associate Degrees	1,104.00	1,040.00	1,040.00	1,061.33
Baccalaureate Degrees	9.00	2.00	2.00	4.33
Credit Certificates	354.00	545.00	545.00	481.33
Transfer Level Math and English	753.00	1,231.00	1,231.00	1,071.67
Transfer to Four Year University	1,447.00	1,383.00	1,383.00	1,404.33
Nine or More CTE Units	3,269.00	3,490.00	3,490.00	3,416.33
Achieved Regional Living Wage	1,662.00	1,714.00	1,714.00	1,696.67
Subtotal	9,786.00	10,807.00	10,807.00	10,466.66
Total Student Success Allocation	31,304.00	34,238.00	34,238.00	33,259.98

	CY Current Year	PY Prior Year	PPY (Prior Prior Year)	PPPY (Prior Prior Prior Year)	Districtwide SCFF
Base Allocation					
Traditional Credit 3-Year Average of:					19-20 P1 FTES Less Special Admit Credit FTES (3x)
Special Admit Credit					19-20 P1 FTES
Incarcerated Credit					19-20 P1 FTES
Non-Credit					19-20 P1 FTES
Non-Credit CDCP					19-20 P1 FTES
Non-Credit Incarcerated					19-20 P1 FTES
Supplemental Allocation					
AB540 Students					19-20 Final Reported FTES
Pell Grant Recipients					19-20 Final Certified Headcounts
California Promise Grant Recipients					19-20 Final Certified Headcounts
Student Success Allocation					
3-Year Average of:					18-19 Final Certified Headcounts (2x)

APPENDIX A

COLLEGE LEVEL DATA ONLY

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

APPENDIX A

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

Data Definitions For Campus Ratios	Base Allocation	PPY (Prior Prior Year)	PPY (Prior Year)	CY Current Year	
					19-20 Final 320 FTEs Less Special Admit Credit FTEs
Traditional Credit 3-Year Average of:					
Special Admit Credit					
Incarcerated Credit					
Non-Credit					
Non-Credit CDCP					
Non-Credit Incarcerated					
Supplemental Allocation					
AB540 Students			19-20 Final Reported FTEs		
Pell Grant Recipients			19-20 Final Certified Headcounts		
California Promise Grant Recipients			19-20 Final Certified Headcounts		
Student Success Allocation					
1-Year Data:			19-20 Final Certified Headcounts		

APPENDIX A

SCFF 2021-22 RATES

Applied COLA: 5.07%

	Funding Rate (Per 2020-	
	21 P2 7/7/21)	2021-22 SCFF Rates
Basic Allocation - CC/FC	\$ 4,719,754.00	\$ 4,959,046.00
Basic Allocation - NOCE	\$ 1,348,501.00	\$ 1,416,870.00
Base Allocation		
Traditional Credit 3-Year Average	\$ 4,009.00	\$ 4,212.00
Special Admit Credit	\$ 5,621.94	\$ 5,906.97
Incarcerated Credit	\$ 5,621.94	\$ 5,906.97
Subtotal Credit		
Non-Credit	\$ 3,380.63	\$ 3,552.03
Non Credit CDCP	\$ 5,621.94	\$ 5,906.97
Non-Credit Incarcerated	\$ 5,621.94	\$ 5,906.97
Subtotal Non Credit		
Subtotal Base		
Total Basic + Base		
Supplemental Allocation		
AB540 Students	\$ 948.00	\$ 996.00
Pell Grant Recipients	\$ 948.00	\$ 996.00
California Promise Grant Recipients	\$ 948.00	\$ 996.00
Total Supplemental		
Student Success Allocation		
All Students	\$ 559.00	\$ 587.00
Associate Degrees for Transfer	\$ 2,236.00	\$ 2,348.00
Associate Degrees	\$ 1,677.00	\$ 1,761.00
Baccalaureate Degrees	\$ 1,677.00	\$ 1,761.00
Credit Certificates	\$ 1,118.00	\$ 1,174.00
Transfer Level Math and English	\$ 1,118.00	\$ 1,174.00
Transfer to Four Year University	\$ 838.50	\$ 880.50
Nine or More CTE Units	\$ 559.00	\$ 587.00
Achieved Regional Living Wage	\$ 559.00	\$ 587.00
Subtotal		
Pell Grant Recipients Bonus	\$ 211.50	\$ 222.00
Associate Degrees for Transfer	\$ 846.00	\$ 888.00
Associate Degrees	\$ 634.50	\$ 666.00
Baccalaureate Degrees	\$ 634.50	\$ 666.00
Credit Certificates	\$ 423.00	\$ 444.00
Transfer Level Math and English	\$ 423.00	\$ 444.00
Transfer to Four Year University	\$ 317.25	\$ 333.00
Nine or More CTE Units	\$ 211.50	\$ 222.00
Achieved Regional Living Wage	\$ 211.50	\$ 222.00
Subtotal		
California Promise Grant Recipients Bonus	\$ 141.00	\$ 148.00
Associate Degrees for Transfer	\$ 564.00	\$ 592.00
Associate Degrees	\$ 423.00	\$ 444.00
Baccalaureate Degrees	\$ 423.00	\$ 444.00
Credit Certificates	\$ 282.00	\$ 296.00
Transfer Level Math and English	\$ 282.00	\$ 296.00
Transfer to Four Year University	\$ 211.50	\$ 222.00
Nine or More CTE Units	\$ 141.00	\$ 148.00
Achieved Regional Living Wage	\$ 141.00	\$ 148.00
Subtotal		
Total Student Success Allocation		
Total SCFF Revenue		
2020-21 TCR	\$ 214,297,538.00	
2021-22 TCR (2020-21 TCR with COLA)		\$ 225,162,423.00
Deficit Factor (@~1.03%)		(2,328,421.00)
Avail. 2021-22 Rev. (includ'g Hold Harmless)		\$ 222,834,002.00

APPENDIX B

GENERAL FUND COMPARISON WITH PRIOR YEAR'S ACTUALS

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

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

APPENDIX B

POSITION CONTROL SUMMARY BY EMPLOYEE CLASSIFICATION 2020-2021

Employee Classifications/ Fund Types	District Services		Cypress College		Fullerton College		North Orange Cont. Ed.		Totals	
	#	\$	#	\$	#	\$	#	\$	#	\$
Full-Time Faculty										
11200			228.00	33,807,808.87	308.48	45,435,213.90	26.00	3,796,800.52	562.48	83,039,823.29
Categorical			7.00	1,114,113.91	14.52	2,241,009.09	7.00	991,098.27	28.52	4,346,221.27
Full-Time Faculty Total			235.00	34,921,922.78	323.00	47,676,222.99	33.00	4,787,898.79	591.00	87,386,044.56
Classified										
11200	68.06	8,347,821.48	173.48	18,438,354.50	210.87	23,170,231.75	62.84	6,547,945.77	515.25	56,504,353.50
Self-Supported	0.94	111,693.52	3.18	349,072.89	1.50	160,267.79	0.50	49,737.55	6.12	670,771.75
Other Unrestricted	1.00		1.00	99,133.06	5.93	545,249.17			6.93	644,382.23
Categorical/Restricted			36.42	3,993,391.55	70.30	7,366,247.42	38.31	3,938,723.39	145.02	15,298,362.36
Non-General Fund	1.00	103,128.80	2.00	216,965.84	19.60	1,868,650.98			22.60	2,188,745.62
Classified Total	70.00	8,562,643.80	216.08	23,096,917.84	308.20	33,110,647.11	101.65	10,536,406.71	695.93	75,306,615.46
Confidential										
11200	11.75	1,488,574.39	1.00	135,076.06	1.00	143,108.06	1.00	162,962.40	14.75	1,929,720.91
Non-General Fund	0.25	31,525.69							0.25	31,525.69
Confidential Total	12.00	1,520,100.08	1.00	135,076.06	1.00	143,108.06	1.00	162,962.40	15.00	1,961,246.60
Managers - Academic										
11200	18.74	4,098,638.63	17.00	3,991,390.01	17.00	3,991,390.01	6.27	1,425,213.45	42.01	9,515,242.09
Categorical/Restricted	3.26	618,907.58	6.00	618,907.58	6.00	1,086,341.47	2.73	552,738.82	11.99	2,257,987.87
Managers - Academic Total	-	-	22.00	4,717,546.21	23.00	5,077,731.48	9.00	1,977,952.27	54.00	11,773,229.96
Managers - Classified										
11200	21.40	4,360,325.22	11.20	2,137,965.05	12.50	2,451,676.50	8.20	1,532,662.27	53.30	10,482,629.04
Self-Supported	0.10		0.10	22,932.72			0.55	83,433.32	0.65	106,366.04
Other Unrestricted	1.00		1.00	168,995.18	2.00	348,246.17			3.00	517,241.35
Categorical/Restricted			1.00	138,900.15	3.50	573,037.91	2.25	377,702.79	6.75	1,089,640.85
Non-General Fund	0.60	128,177.11	2.70	529,476.68	4.00	697,982.57			7.30	1,355,636.36
Managers - Classified Total	22.00	4,488,502.33	16.00	2,998,269.78	22.00	4,070,943.15	11.00	1,993,798.38	71.00	13,551,513.64
Executives										
11200	3.75	1,473,781.03	1.00	327,445.56	1.00	280,905.80	1.00	354,320.24	6.75	2,436,452.63
Non-General Fund	0.25	96,297.80							0.25	96,297.80
Executives Total	4.00	1,570,078.83	1.00	327,445.56	1.00	280,905.80	1.00	354,320.24	7.00	2,532,750.43
Temporary Special										
11200			5.50	583,068.93	3.00	333,090.64			8.50	916,159.57
Self-Supported									-	-
Other Unrestricted	1.00	130,545.21	4.00	397,385.92	2.13	338,880.20	1.00	93,948.51	8.13	960,759.84
Categorical/Restricted	0.13	111,168.20	10.42	1,336,670.40	1.38	216,183.27	4.00	398,494.53	15.93	2,062,516.40
Non-General Fund			1.00	100,189.44					1.00	100,189.44
Temporary Special Total	1.13	241,713.41	20.92	2,417,314.69	6.51	888,154.11	5.00	492,443.04	33.55	4,039,625.25
Grand Total	109.13	16,383,038.45	511.99	68,614,492.92	684.71	91,247,712.70	161.65	20,305,781.83	1,467.48	196,551,025.90

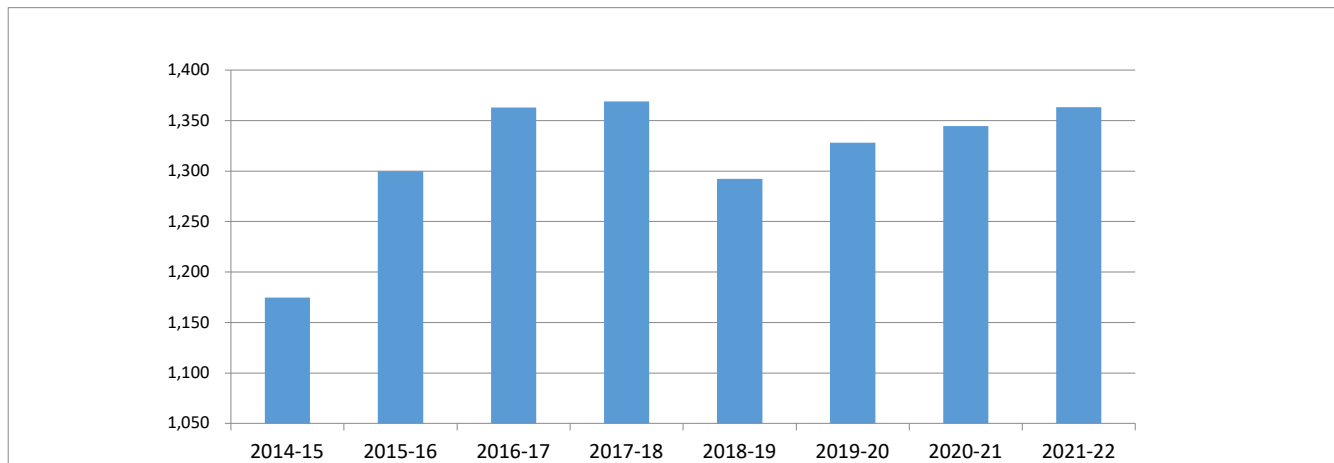
APPENDIX B

EMPLOYEE COUNT BY EMPLOYEE CLASS

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

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

EMPLOYEE COUNT BY YEAR



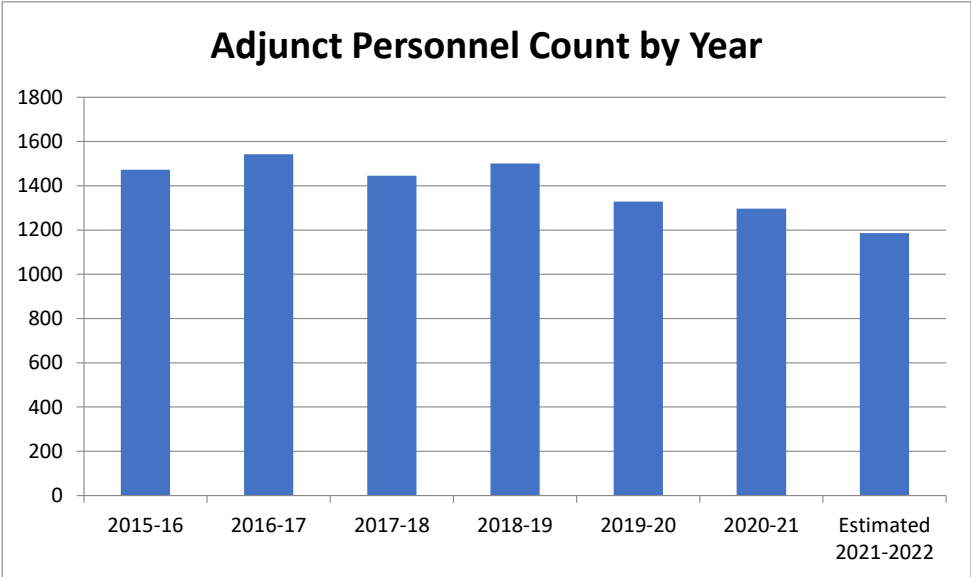
APPENDIX B

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. 2021-22 is an estimated figure comprised of known and anticipated teaching assignments for the fall 2021 term.

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

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

	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	\$ -	\$ -	\$ -	\$ 246,373	\$ 51,804	\$ 298,177
Classified	54,148	17,630	71,778	116,471	37,923	154,394
Management	29,937	9,748	39,685	45,036	11,659	56,695
Executives	10,734	3,162	13,896	2,537	517	3,054
Confidential	9,982	3,251	13,233	891	289	1,180
Adjunct Faculty	-	-	-	98,479	19,075	117,554
	\$ 104,801	\$ 33,791	\$ 138,592	\$ 509,787	\$ 121,267	\$ 631,054

	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	\$ 333,862	\$ 70,257	\$ 404,119	\$ 28,135	\$ 5,975	\$ 34,110
Classified	148,030	48,198	196,228	41,690	13,573	55,263
Management	46,647	12,526	59,173	21,046	6,270	27,316
Executives	2,115	432	2,547	2,632	856	3,488
Confidential	980	320	1,300	1,045	339	1,384
Adjunct Faculty	136,600	26,460	163,060	54,429	10,542	64,971
	\$ 668,234	\$ 158,193	\$ 826,427	\$ 148,977	\$ 37,555	\$ 186,532

North Orange County Community College District

District Mission, Vision, & Value Statements

1.0 **Mission:**

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

2.0 **Vision:** Our diverse learners will be prepared to shape their future and become engaged in our democracy.

3.0 **Values - Shared Beliefs:**

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